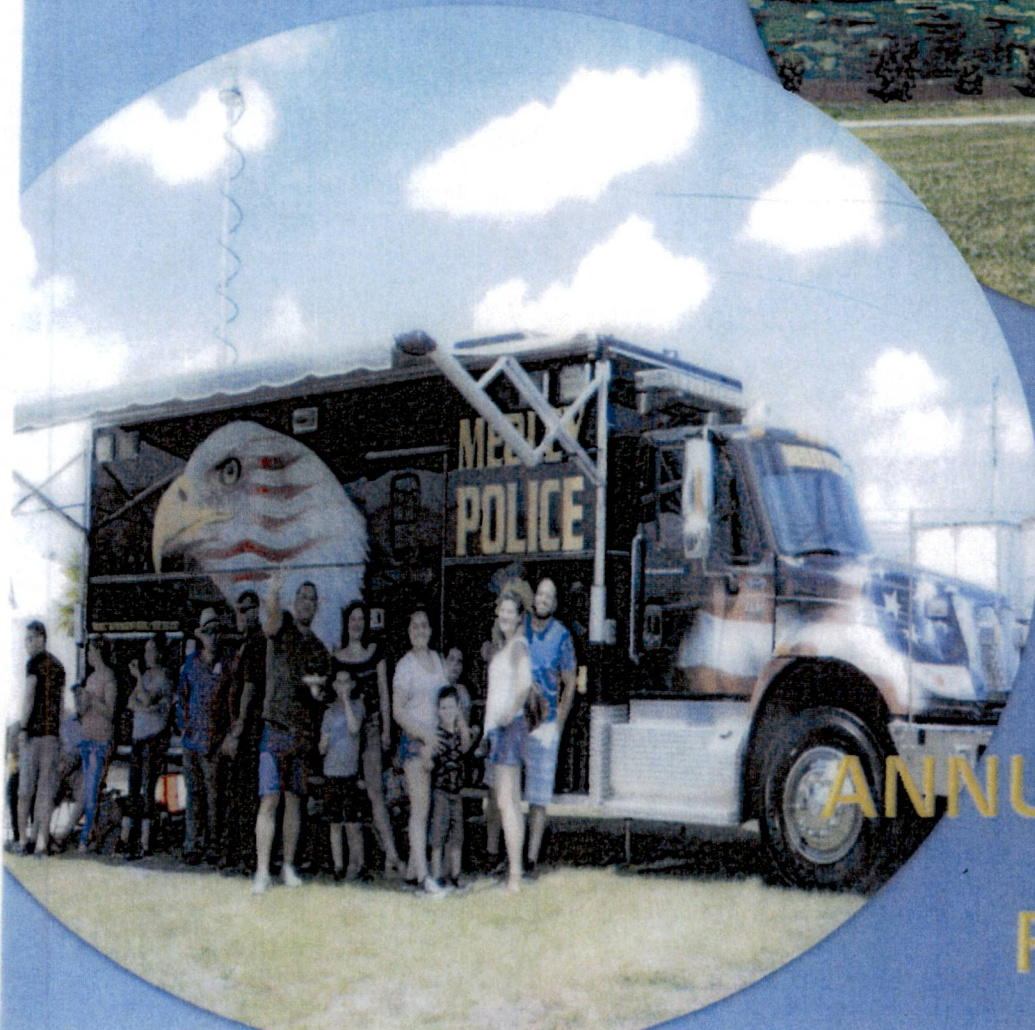
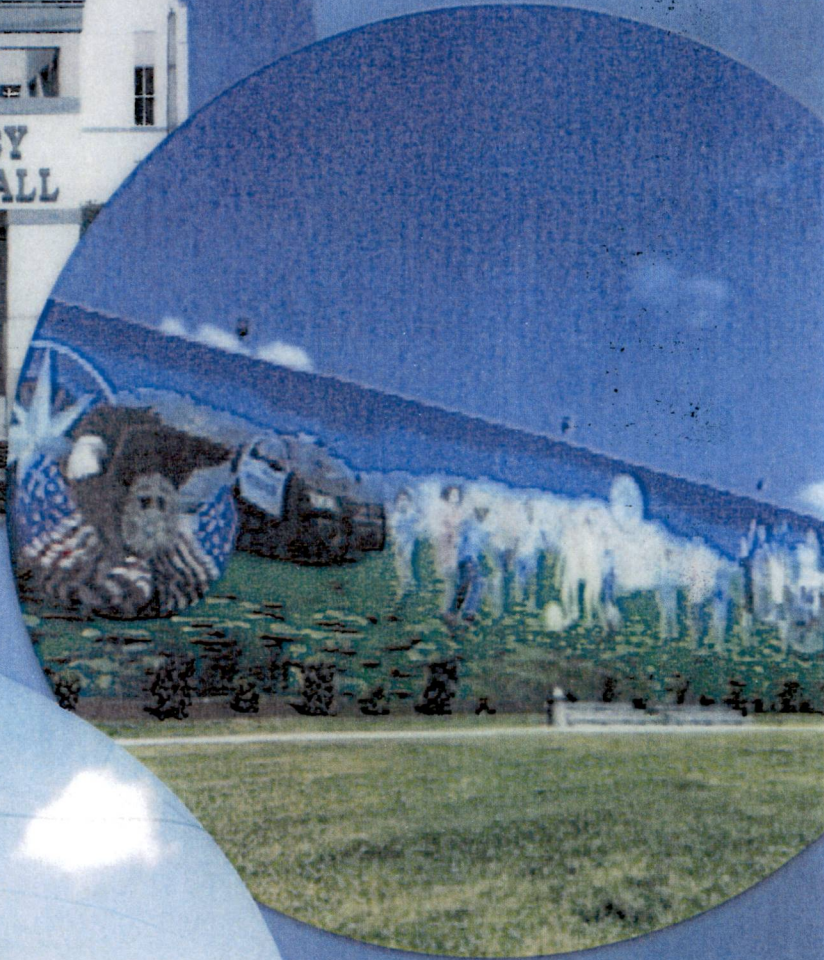


# TOWN OF MEDLEY, FLORIDA



## ANNUAL BUDGET FY 2023



**This page was intentionally left blank**





# TOWN OF MEDLEY, FLORIDA

## TOWN COUNCIL



Roberto Martell  
Mayor



IVAN PACHECO  
VICE-MAYOR



EDGAR AYALA  
COUNCILMAN



KARINA PACHECO  
COUNCILWOMAN



LIZELH AYALA  
COUNCILWOMAN



**This page was intentionally left blank**





## TABLE OF CONTENT

### Contents

TOWN COUNCIL.....	3
TABLE OF CONTENT.....	5
TOWN HISTORY .....	7
ORGANIZATIONAL CHART .....	9
MAYOR'S MESSAGE.....	10
NATURE OF OPERATIONS .....	15
BASIS OF BUDGETING AND FUND STRUCTURE .....	17
REVENUES, EXPENDITURES AND FINANCIAL TRENDS.....	19
GENERAL FUND – SUMMARY .....	38
GENERAL FUND – REVENUE .....	39
GENERAL FUND – REVENUE CONTINUES .....	40
GENERAL AND ADMINISTRATIVE DEPARTMENT EXPENDITURES .....	41
BUILDING & ZONING DEPARTMENT EXPENDITURES .....	42
PUBLIC SAFETY (POLICE DEPARTMENT) EXPENDITURES.....	43
POLICE GUN RANGE EXPENDITURES .....	44
CODE COMPLIANCE EXPENDITURES .....	45
PHYSICAL ENVIRONMENT (PUBLIC WORKS) EXPENDITURES .....	46
CIP IMPROVEMENT DEPARTMENT.....	47
LAKESIDE RETIREMENT PARK-REAL ESTATE OPERATION EXPENDITURES.....	48
HUMAN SERVICES (SENIOR SOCIAL SERVICES) EXPENDITURES .....	49
CULTURE AND RECREATION (PARKS AND RECREATION) DEPT. EXPENDITURES.....	50
CAPITAL EXPENDITURES- GENERAL FUND .....	51
CAPITAL EXPENDITURES- GENERAL FUND CONTINUED.....	52
CAPITAL EXPENDITURES- GENERAL FUND CONTINUED.....	53
WATER AND SEWER UTILITIES DEPARTMENT- OPERATIONS.....	54
WATER AND SEWER UTILITIES- CAPITAL PROJECTS .....	55
STORMWATER UTILITIES- OPERATIONS.....	56
STORMWATER UTILITIES- CAPITAL PROJECTS.....	57



BUILDING SPECIAL REVENUE FUND .....58

CAPITAL PROJECTS BY YEAR .....59

CAPITAL PROJECTS BY FUNDING .....60

MAYOR’S PROJECTS.....61

CENTRALIZED PAYROLL & RELATED BENEFITS .....62

CENTALIZED CONTRACTUAL SERVICES AND EXPENDITURES- EXCLUDING CAPITAL OUTLAY, DEB SERVICE .....63





## TOWN HISTORY

The Town of Medley was incorporated in 1949 and now occupies eight square miles in northwest Miami-Dade County. The Town is primarily an industrial community with 1,100 residents and 1,800 businesses which, when adding workers and visitors together, bring the daytime weekday population to approximately 60,000.

Medley has a Utilities and a Stormwater Department which provides and maintains water and sewer services and stormwater drains to Town residents and businesses. Its Public Works Department is dedicated to the improvement of the appearance and quality of this primarily industrial community. Public Works Department is also responsible for the maintenance of the Town's Parks, roads, collection, and removal of solid waste in addition to other duties.

The Town also has a building & zoning inspector, plumbing inspector, electrical inspector, and a Code Compliance Department which work in conjunction to enforce state-mandated codes including Uniform Building, Plumbing, Mechanical, Fire and National Electrical Codes, as well as Town of Medley Ordinances and State of Florida statutes.

The Town's outstanding Police Department consists of 40 sworn Police Officers and 10 civilians. The mission of the Medley Police Department is to work in partnership with the community to protect life and property, solve problems, and enhance the quality of life for all our citizens.

Medley also has a state-of-the-art Regional Firearms Training Center, consisting of three firing ranges and a SWAT tower. The center also offers classroom facilities, vending areas, and covered patios. It is available to all municipal, county, state, and federal law enforcement agencies.

The Town of Medley is conveniently located and accessible to all types of transportation resources. The Miami International Airport is three miles southeast and the Opa-locka Airport/ Metro-Dade General Aviation facility is six miles northeast. Nearby major roadways are the Homestead extension of the Florida Turnpike, the Palmetto Expressway, U.S. Route 27, and the Northwest 74th Street connector to and from Hialeah. In addition, the Town of Medley houses the Metro Rail Palmetto Station located at 7701 N.W. 79 Avenue as part of the Miami-Dade Transit system, which supplements the Miami-Dade Bus system. The FEC railroad freight line plays a vital role in the business community by servicing many Medley businesses along its tracks. The Town of Medley attracts both small and large businesses. Sysco Foods Services of South Florida alone occupies approximately 550,000 square feet of industrial space on its own campus.

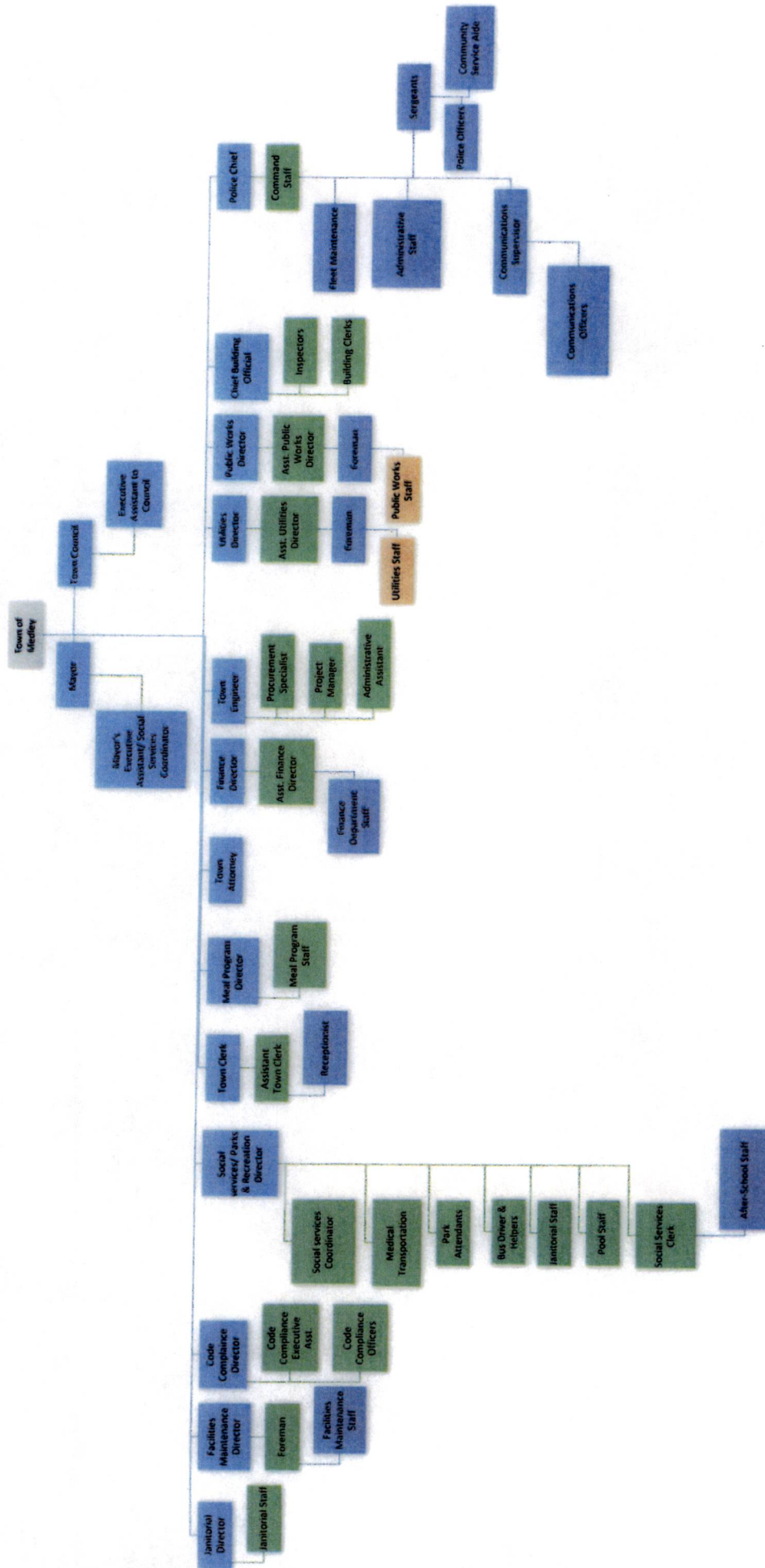
### **Other businesses and industries located in Medley are:**

- The Southern corporate office of Florida East Coast Railroad and the FEC warehouse complex called Beacon Station.



- Urbieta Oil Company which has been recognized as one of the fastest growing privately owned Hispanic businesses in the United States.
- TA Associates/Gateway Properties, which has more than 350 warehouses in Medley.
- U.S. Cold Storage.
- Imagina has programming and production studios World-renowned Imagina has completed a state-of-the-art production facility on N.W. 74th Street.
- Preferred Freezer Corp.
- Federal Express
- AAR Corp.
- Seaboard Marine
- B/E Aerospace
- Prologis Real Estate Investment Trust.
- Medley is home to U.S. Foundry, and the Titan America/Tarmac building products entity as well as SuperMix and Super Block, which also serve the construction industry.
- Lincoln Property Company with over 36 acres of land which includes 670,000 square feet of industrial warehousing.
- Lowell Dunn Companies.
- Gamma Delta operating as Lakeview Industrial Park.
- Pelmad Industrial Park.
- Cemex building material complex.









## MAYOR'S MESSAGE



September \_\_, 2022

To the Town Council and Citizens of the Town of Medley, Florida:

As authorized by Florida Statutes Section 200.165 and Article IV, Sections 2 and 3 of the Town Charter, we are pleased to submit the Fiscal Year (FY) 2022-2023 Adopted Operating and Capital Budget in the amount of \$35.3M across all funds (General Fund, Water/Sewer Utilities Fund, Stormwater Utility Fund and Building Fund). The budget stresses financial viability and sustainability while continuing to invest in public safety and critical infrastructure and puts tax dollars to work at improving the quality of life in Medley. With a sound fiscal approach, we have prepared a budget that provides for short-term and long-term strategic goals, including significant investment in capital infrastructure.

### The following are some key factors in the adopted budget for FY 2023

#### **AD VALOREM TAXES**

Ad Valorem Taxes are based on the Town's adopted millage rate multiplied by the total assessed values of the Town's real and tangible property values. The property values are assessed as of January 01, of each year. The 2022-2023 millage rate has been set at 3.2000. This is a decrease from the 2021-2022 millage of 3.9000 and lower than the rolled back rate of 3.4172. With a millage of 3.2000, Medley's portion of your tax bill has been lowered by 6.36%.

#### **TAX BILL**

The Town's portion of your property tax bill accounts for approximately 24% of the total tax bill; Miami-Dade School Board 35%; State of Florida and other 4% and Miami-Dade County 37%.

#### **CAPITAL PROJECTS**

The Town continues its major commitment to a capital infrastructure improvement program which will improve all aspects of life in Medley and will spur growth and prosperity in our community. The following is a summary of the major improvement projects currently budgeted for FY 2022-2023



Major Projects Through FY 2024					
Project #	Description	Projected 2021-2022	Budget 2022-2023	Tentative Budget After 2023	Grants
107	NWSRD (121W-116W)	\$ 300,000	\$ 2,430,000	\$ -	\$ 500,000
112	NWSRD (74A-72A)	400,000			
113	NW 96 ST (87A-SRD)	60,000	300,000	2,000,000	500,000
121	NW 90th St Stormwater LS 2	35,000	1,000,000	1,340,000	412,500
130	NW 99 Terrace (87A-SRD)	50,000	75,000	1,330,000	
131	NW 118th WAY FEC-SRD	50,000	150,000	1,650,000	
144	NW 74 St Water Distribution	1,370,000			500,000
156	NW 89 Ave (95S-FEC)	200,000	200,000	600,000	
204	Lakeside Community Center	20,000	500,000	200,000	200,000
209	NW 93 ST FROM NW 87 AVE TO FEC	60,000	20,000	720,000	
214	MIAMI CANAL SEAWALL		100,000	3,100,000	3,200,000
227	Community Pool	809,252			
247	SEWER PUMP STATION 001-HARDENING	40,000	100,000	1,400,000	442,000
258	Tobie Wilson Rec Center		100,000	500,000	
285	PELMAD PHASE 2	100,000	120,000	500,000	
292	Medley Public Works Facility		75,000	600,000	
296	NW 97 Avenue/109 St	110,000	100,000	600,000	
297	NW 97 Ave and NW 109 St Water	100,000	100,000	800,000	
304	Lakeshore Restoration	874,323			689,336
316	NW 80 STREET & NW 77 CT	52,000	100,000	1,000,000	
361	Lakeview District Water	350,000			
		<u>\$ 4,980,575</u>	<u>\$ 5,470,000</u>	<u>\$ 16,340,000</u>	<u>\$ 6,443,836</u>

The above are multi-year projects. The budgeted amounts represent the total project budget and not the amount budgeted to be spent in FY 2023, which is approximately \$5.47M.

Road and drainage improvements at NW 116 Way to NW 121 Way on SRD is currently under construction. All others are scheduled to begin construction in FY 2023.

## 2021 RE-FINANCING

In December 2021, three governmental loans, 2 with TD Bank and 1 with Synovus Bank, were re-financed into 1 loan with TD Bank. The interest rates were reduced, and the loan terms were extended. The annual debt service was reduced by approximately \$ 1M per year.

## EMPLOYEE COMPENSATION

On October 1, 2022, Police Officers covered under the PBA Union Contract will receive a 3% cost-of-living raises. Police officers with less than 10 years of service will also receive a 4% step increase on their anniversary date. General employees are covered under the Federation of Public Employees (FPE) Union Contract which expires September 30, 2022. Contract renewal negotiations are in process. Wage increases for all non-union employees are not contemplated.



## **GENERAL FUND RESERVES**

The Town has continued to maintain healthy reserves in the general fund. This money has been set aside for "rainy day" emergencies and to partially fund capital improvements. At the end of FY 2023, the Town's unrestricted reserves is projected to be 76% of total general fund expenditures, greater than the Town's reserve policy of 25%.

## **WATER AND SEWER RATE CHANGES**

Miami-Dade Water and Sewer has proposed a 3.38% and 7.72% increase in wholesale water and sewer rates, respectively, subject to County Commission approval. The Town will adjust its water and sewer rates shortly after FY 2022-year end based on its own utility true-up calculations. Rate adjustments will consider the wholesale changes made by the County.

## **STORMWATER RATES**

Beginning October 01, 2020, the Town Council amended its Stormwater Ordinance to provide for the use of the Uniform Method of Collection under 197.3632, Florida Statutes. This allows the Town to change its collection method of Stormwater fees from direct billing to the uniform method whereby most property owners will be billed a non-ad valorem assessment on their property tax bills.

## **SPECIAL ASSESSMENT DISTRICTS**

Capital Projects as outlined in the budget and in the 5-year capital plan are vital to the Town's growth and economic well-being. Special assessment districts are a means for the local government and public utilities to finance specific infrastructure or services in a pre-defined area. These assessments will be levied in specific geographic areas to those parcels which have been identified as receiving a benefit from the project. Once set up, the assessments will be billed by the Miami-Dade Property Appraiser and collected by the Miami-Dade Tax Collector through the property tax bill.

On August 19, 2020, the Town Council approved Special Assessment District 01-NW 79AV Capital Assessment Area. The district is bound by the FEC rail line on the north, the Palmetto Expressway on the east, the Palmetto Metrorail Station on the south, and NW 79th Place on the west. The Town has completed one of three projects within the district. The other two projects will begin in Fiscal Year 2023. There are only two parcel owners within this District. The property owners will be assessed approximately 80% of the total estimated costs of the projects, with the Town, through its Stormwater Utility and General Government, contributing 20%. The property owners within the district were assessed their share of the costs over a ten-year period beginning with FY 2021.

On September 7, 2021, the Town Council, by resolution, approved the Pelmad Capital Assessment District 02/CP0181. The project includes road and drainage improvements at NW 105 Way and NW 105 Circle. One of three projects has been completed. The other two are scheduled to be constructed in FY 2024. The Town is financing the project costs, with property owners reimbursing from 50%-80% of the costs over an eight-year period.

## **SPECIAL REVENUE FUND**

Beginning October 01, 2022, the Town will account for its building and zoning department operations in a separate special revenue fund.

## **ECONOMIC CONDITIONS AND OUTLOOK**

Coming out of the COVID-19 pandemic, prices are going up for almost all goods and services and inflation is reaching 40-year highs. The Federal Reserve has already raised its discount rate several times in calendar year 2022. As prices continue to go up, there is a concern that most households will have trouble affording these items which will reduce spending and create a recession. These conditions also exist for governments. This may directly impact governmental



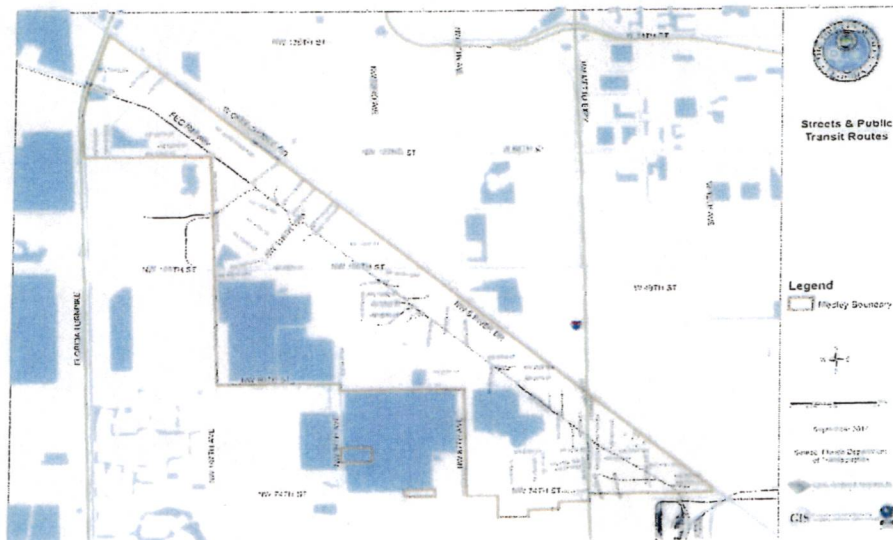
revenues including property taxes, utility taxes, franchise fees, and building permits. As a result, we are using a conservative approach when projecting these revenue sources. Contrary to that, in FY 2022, the Town has seen a historical growth in its economic base with building permit revenues projected over \$ 3M. In additions, the assessed values of the Town increased from \$2.7B in 2021 to \$3.2B in 2022, a 15% increase. It is difficult to envision the same economic growth over the next several years.

The Town of Medley is conveniently located to Miami International Airport (MIA), 3 miles to the South. In 2019, MIA ranked 1st in the nation in international freight, 3rd in international passengers, 3rd in total cargo and 14th in total passengers. MIA is also the leading economic engine for Miami-Dade County and the State of Florida, generating business revenue of \$ 31.9B annually. Most of Medley's job market is a direct result of its proximity to MIA.

Other major aviation transportation resources include Opa-Locka Airport/Metro-Dade General Aviation facility which is located 6 miles to the northeast.

The Town is serviced by major roadway ateliars including the Palmetto Expressway, the Florida Turnpike, US Route 27, NW South River Drive, and the NW 74th Street connector from the Florida Turnpike to Hialeah. In addition, the Town houses the Metrorail Palmetto Station located at 7701 NW 79 Avenue operated by the Miami-Dade Transit system. The FEC railroad freight line also runs through the Town, providing goods and services to the entire State of Florida.

The Town has amended its building codes and comprehensive plan to allow for high-rise incentive districts which will allow greater commercial building heights and density within certain zones. This will provide a stimulus to development and economic growth which will create thousands of new jobs within the Town's boundaries. The Town's boundaries within Miami-Dade County are presented in the map below.



## GOALS FOR FISCAL YEAR 2022-2023

The Town's major goals for FY 2022-2023 include the following:

- Continued private development of the NW 87th Ave corridor. The new road allows for major development along the corridor further enhancing the Town's tax base.
- Complete improvements to Lakeside Community Center.
- Plan and design a new recreation center at Tobie Wilson Park and a new Public Works Facility at 10776 NW South River Drive.
- Completion of the annexation process which began in 2004. The Town had submitted applications to Miami-Dade County, along with the City of Doral, the Village of Virginia Gardens, and the City of Miami Springs under a



4-city agreement, to annex unincorporated land into each respective city. After 18 years, the County Commission at its July 7, 2022, Commission Meeting, passed 4 separate motions agreeing to the annexations. As of this writing, County Staff is drafting the required ordinances and agreements which will allow for the annexation of approximately \$800M of assessed values into Medley. The annexation is not yet a done deal, therefore this budget does not reflect the effects on our revenue sources or additional services required. Depending on if and when the annexation is finalized, the Town may be required to amend the FY 2023 budget to reflect the effects of the annexations.

- Obtain funding through grants from all possible sources. Grants are being sought in the areas of social services, parks, public safety, and mostly to support our infrastructure needs- roads, water, sewer, and drainage improvements.
- Improve Enforcement of the Building Codes.
- Continue to Improve the Level of Services to Residents.
- Promote Economic Development and Continue to Actively Seek Out and Bring in New Business to the Town.
- Establish a Financial Plan which Ensures the Town Will be Able to Continue Needed Capital Projects, Fund Operations, and Maintain Healthy Reserves. To develop the tools and skills so that the Town can better understand its long-term financial future, including the capital program and maintenance and operating costs of expansion.
- Implementation of County-Funded Shuttle Bus Route. From the Palmetto Station Metrorail to the commercial locations throughout the Town.
- Approve a new 3-year union contract with the FPE Union beginning October 1, 2022.

## CONCLUSION

The budget was prepared through the collaborative efforts of the Town Administration and the Town Council. The Town Council, through extensive preparation and workshops, was able to provide a budget that maintains and/or improves our current levels of service at the same time as reducing taxes. These achievements are a tribute to the spirit of cooperation and professionalism that exists between the Town Administration and Town Council. We especially would like to thank the Town Council for its commitment to improve the Town's infrastructure by implementing a long-term sustainable plan which addresses road conditions, drainage, and future water needs. We would also like to express our gratitude to the residents and businesses of Medley who help make our Town a unique and wonderful place to live and work. We remain committed to being available to meet your needs and to provide the best services we can possibly provide. As always, my door is open at any time to listen to and address any concerns you have regarding the operations of the Town's government and your needs.

Respectfully submitted

Mayor Roberto Martell





## NATURE OF OPERATIONS

### BUDGET TIMELINE

The Town of Medley, Florida (the Town) was incorporated in 1949 under Chapter 165 of the Florida Statutes. The Town operates under a Council form of government and provides the following services as authorized by its charter: public safety, highways and streets, sanitation, health and social services, culture and recreation, public works, improvements, planning and zoning, water and sewer utilities, stormwater utilities and general administrative services. The Town complies with accounting principles generally accepted in the United States of America. The Town's reporting entity applies all relevant Government Accounting Standard Board ("GASB") pronouncements. The Town's Governing Body consists of a five-member voting Town Council comprised of the mayor and four Council members.

### BUDGET PROCESS

The annual budget procedures follow the requirements of Florida Statute Chapter 200.65 known as TRIM (Truth in Millage). On July 1 of each year, the Town receives the Certification of Taxable Value (Form DR-420) from the Property Appraiser's Office stating the taxable value for the Town of Medley. During the month of July, the Town holds a budget workshop(s) where the budget is discussed in detail and a preliminary millage rate is set by the Town Council. Within 35 days from the day of certification of the DR-420, the preliminary millage is reported to the State and Property Appraiser. The Property Appraiser mails the Notice of Proposed Taxes to all property owners with the proposed millage rate within 55 days after the certification date. In September two public hearings are held to inform the public and receive their comments. At these hearings, a final millage rate and budget is adopted by ordinance by the Town Council. The final millage rate cannot exceed the preliminary rate previously adopted except by re-notifying all affected property owners by mail.

Except for capital projects, there are no encumbrances outstanding at year-end. All outstanding purchase orders are canceled, and appropriations lapse at that time.

There are 3 special revenue funds: the Law Enforcement Trust Fund, the Town of Medley Foundation, Inc, and the Building Fund. The Town does not budget for the special revenue funds except for the Building Fund.

Although not required by law, budgets are prepared for the Town's two enterprise funds: Water/Sewer Utility and Stormwater Utility.

The appropriated budget is prepared by fund, function, and department. The government's department heads may make transfers of appropriations within their department. Transfers of appropriations between departments require the approval of the Town Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

### CAPITAL BUDGET PROCESS

The Town Engineer and various department directors submit plans, which are incorporated as part of the five-year capital improvement program. The source of funding is identified five years before the actual expenditures are made.



There may be capital projects which are incorporated as part of the five-year program which do not have an identifiable funding source as of this time.

Capital expenditures are an integral part of the annual budget and follow the same approval process as the operating budget. Over the last several years an emphasis has been placed on capital improvements as the Town's infrastructure needs are many.





## BASIS OF BUDGETING AND FUND STRUCTURE

Budgets are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). Governmental, Special Revenue and Fiduciary Funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Proprietary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred. All appropriations lapse at year-end, except those for capital projects. It is the intention of the Town Council that appropriations for capital projects continue until completion of the project.

### REPORTING STRUCTURE

The basic building block of governmental finance is the fund. Generally accepted accounting principles 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.

### GOVERNMENTAL FUNDS

The Town of Medley uses four Governmental Funds: The General Fund and three Special Revenue Funds. The General Fund is the primary governmental reporting unit and accounts for traditional governmental services such as Public Safety, Public Works, Culture and Recreation, Social Services, Code Compliance, and administrative functions. 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 Building Fund and Proprietary Funds, or Enterprise Funds as described below.

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 in the General Fund budget. Debt service accounts for the payments of principal and interest of long-term debt. Fund accounting considers debt service principal payments as a use of resources and is therefore an expenditure. Proceeds from debt is considered and accounted for as a source of funds. Capital outlay accounts for all governmental expenditures for capital purchases. This includes purchases of vehicles, road & bridge improvements, building improvements, other infrastructure improvements, and single item purchases greater than \$5,000 in cost 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 0.5% sales tax surcharge.

Special Revenue Funds include the Town of Medley Foundation, Inc., the Building Fund, and the Law Enforcement Trust Fund. The Town of Medley Foundation, Inc. was established by the Town Council which sits as the Foundation's Board of Directors. The Foundation receives donations from individuals and businesses for the benefit of the Town's residents as



determined by the Board of Directors. The Foundation does not prepare an annual budget. The Law Enforcement Trust Fund is used to account for the resources accumulated from the sale of forfeited property and other public safety fines. All proceeds are to be used for law enforcement purposes only. A budget is not prepared for this fund as by its definition use of funds are to be for unbudgeted, nonoperating type expenditures. Although these special revenues funds do not prepare budgets, they are included as part of the Town's year-end audited financial statements.

A budget has been prepared for the Building Fund which by law can only generate revenues to cover its expenses.

### **PROPRIETARY FUNDS**

The Town adopts budgets for its two proprietary or enterprise type funds. The Town uses Enterprise Funds to account for its Water and Wastewater Utility Fund and its Stormwater Utility Fund. Each fund reports as a separate entity.

The proprietary funds use the full accrual basis for both budgeting and financial accounting, which is like 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 lives. By contrast, there is no depreciation expenditure in the General Fund. Debt service is also recorded 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 liability and repayments decrease the liability and increase interest expense.

### **FIDUCIARY FUNDS**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are used to report assets held in a trust for others which cannot be used to support the Town's own programs. The Town has two Fiduciary Funds: The Town of Medley Police Pension Plan & the Town of Medley General Employees' Pension Plan. The Town's contributions to the Plans are determined each year by an actuary. Budgets for the two fiduciary funds are not presented in the Town's budget.

### **ANNUAL FINANCIAL STATEMENTS & MONTHLY FINANCIAL REPORTS**

The annual financial statements show the status of the Town's finances based on GAAP (Generally Accepted Accounting Principles). In most cases this conforms to the way the Town prepares its budget.

In 1999, The Government Accounting Standards Board (GASB) issued Statement 34. This statement established new accounting and financial reporting standards for state and local governments. Government-wide financial statements are now required. From a budgetary perspective, the statement requires a budget to actual comparison, showing both the original adopted budget, and the final working budget. In addition, reconciliations between the balance sheet of governmental funds to the statement of net position and the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities.

The Finance Department monitors the budget monthly to track variances between actual and budgeted. Significant variances are investigated and compared to prior year. The finance staff reviews the monthly results with Town Council. Town Council approval is needed to reprogram costs from one department to another. If total appropriations are projected to go over the total budgeted amounts, the budget must be amended by Town Ordinance.





# REVENUES, EXPENDITURES AND FINANCIAL TRENDS

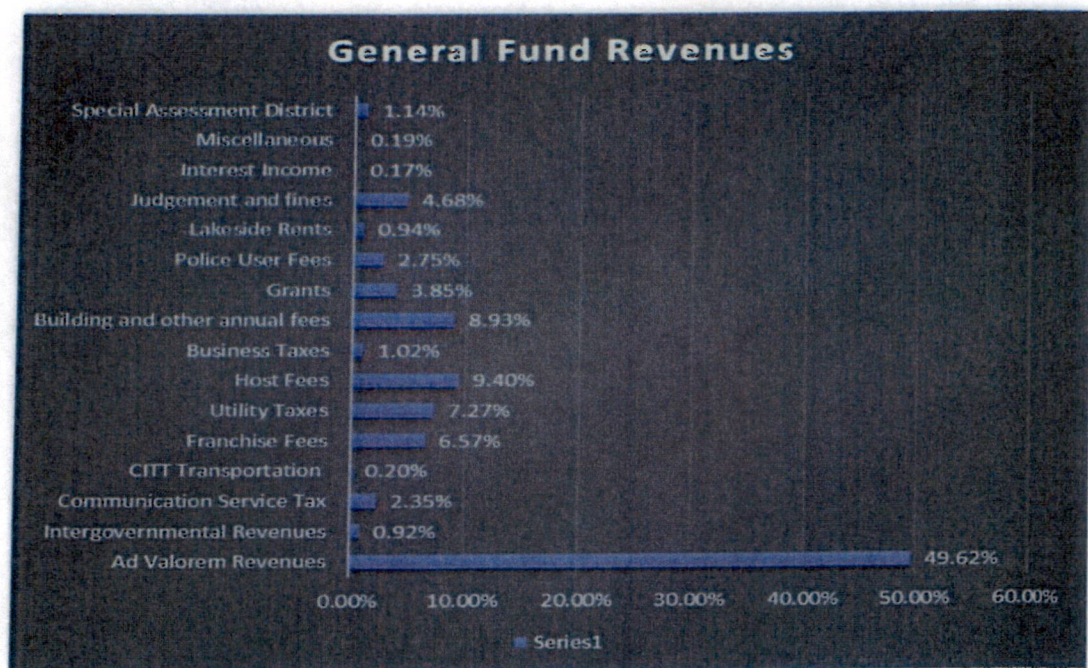
## GENERAL FUND

### SUMMARY

The 2022-2023 budget provides for total revenues of \$19.8M expenditures of \$19.8M. The projected unrestricted reserves as of September 30, 2022, are estimated to be \$19.7M.

### REVENUE DETAILS

Revenues by sources are charted below:



### Ad Valorem Taxes

The largest source of revenue is Ad Valorem taxes, which account for 50% of the total General Fund budgeted revenues. Ad valorem tax revenue is based on both real and personal property assessments for property located within the boundaries of the Town. On July 1 of each year, the Miami-Dade Property Appraiser sends out the Certification of Taxable Value Form DR-420. This form certifies both the real and personal values for each taxing authority. The 2022 DR-420 states the assessed taxable values at \$3,205,242,164 (subject to appeals), 15% higher than last years' Final Gross Taxable Value of \$ 2,790,391,921. At the adopted millage of 3.200 the gross ad valorem tax revenue is \$ 10,256,775. Accounting for the statutory 5% allowance, ad valorem revenues are estimated at \$9,743,936. Table 1 illustrates 11 years of ad valorem tax revenue for the Town.



Table 1

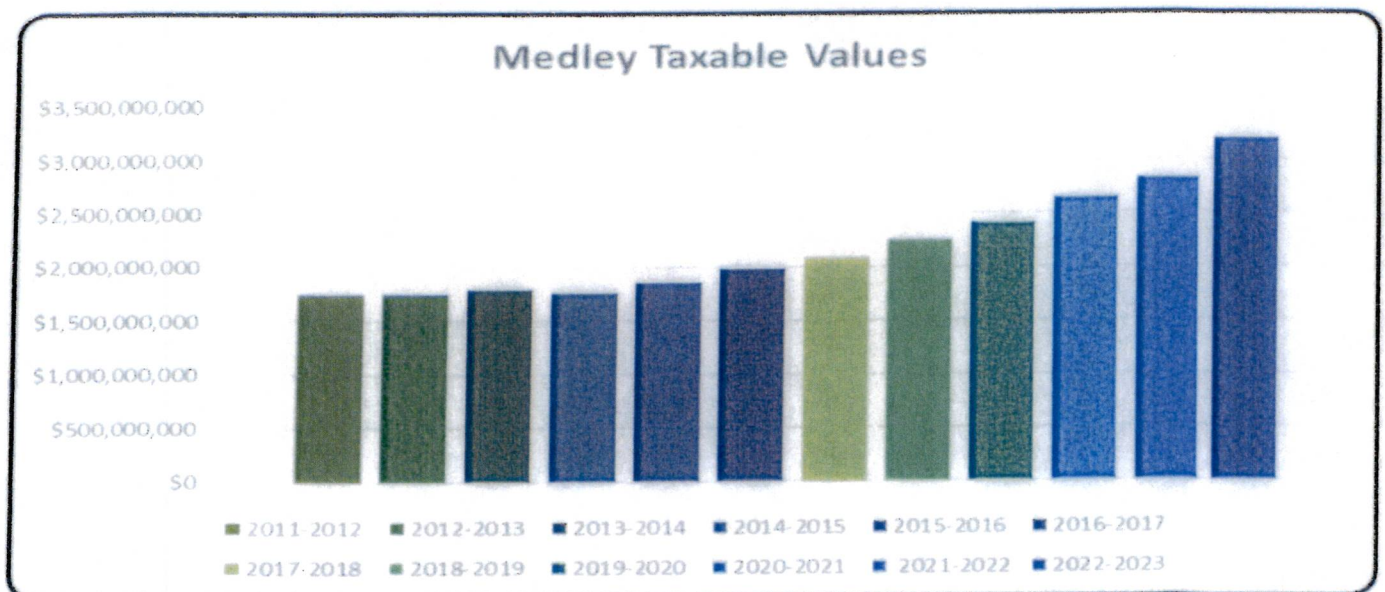
Fiscal Year	Operating Millage Rate	Gross Taxable Values Per DR-420	Final Gross Assessed Values	Budgeted	
				Ad Valorem Revenues	Total Collections
2022-2023 (budgeted)	3.2000	\$ 3,205,242,164		\$ 9,743,936	
2021-2022 (Projected)	3.9000	\$ 2,833,900,262	\$ 2,790,391,921	\$ 10,249,600	\$ 10,404,121
2020-2021	4.8000	\$ 2,648,409,817	\$ 2,587,968,530	\$ 11,726,749	\$ 12,202,333
2019-2020	5.0500	\$ 2,419,004,278	\$ 2,350,367,510	\$ 11,605,173	\$ 11,536,559
2018-2019	6.3000	\$ 2,263,979,563	\$ 2,229,833,474	\$ 13,549,918	\$ 13,545,489
2017-2018	5.4000	\$ 2,093,417,657	\$ 2,072,398,518	\$ 10,339,233	\$ 10,845,954
2016-2017	5.5000	\$ 1,986,106,744	\$ 1,930,678,807	\$ 9,977,408	\$ 9,939,329
2015-2016	5.5791	\$ 1,862,288,597	\$ 1,799,733,285	\$ 9,520,400	\$ 9,550,304
2014-2015	6.3800	\$ 1,762,783,339	\$ 1,626,278,259	\$ 10,684,230	\$ 10,202,596
2013-2014	5.3800	\$ 1,797,187,544	\$ 1,646,039,270	\$ 9,185,426	\$ 8,600,612
2012-2013	5.5850	\$ 1,752,944,746	\$ 1,613,562,285	\$ 9,300,687	\$ 8,158,193

#### Town of Medley Taxable Values

2022 Taxable Value	\$ 3,205,242,164	
2021 Taxable Value	<u>2,790,391,921</u>	
<b>Net Increase</b>	<b>414,850,243</b>	<b>15%</b>

#### Analysis of Taxable Value Increase:

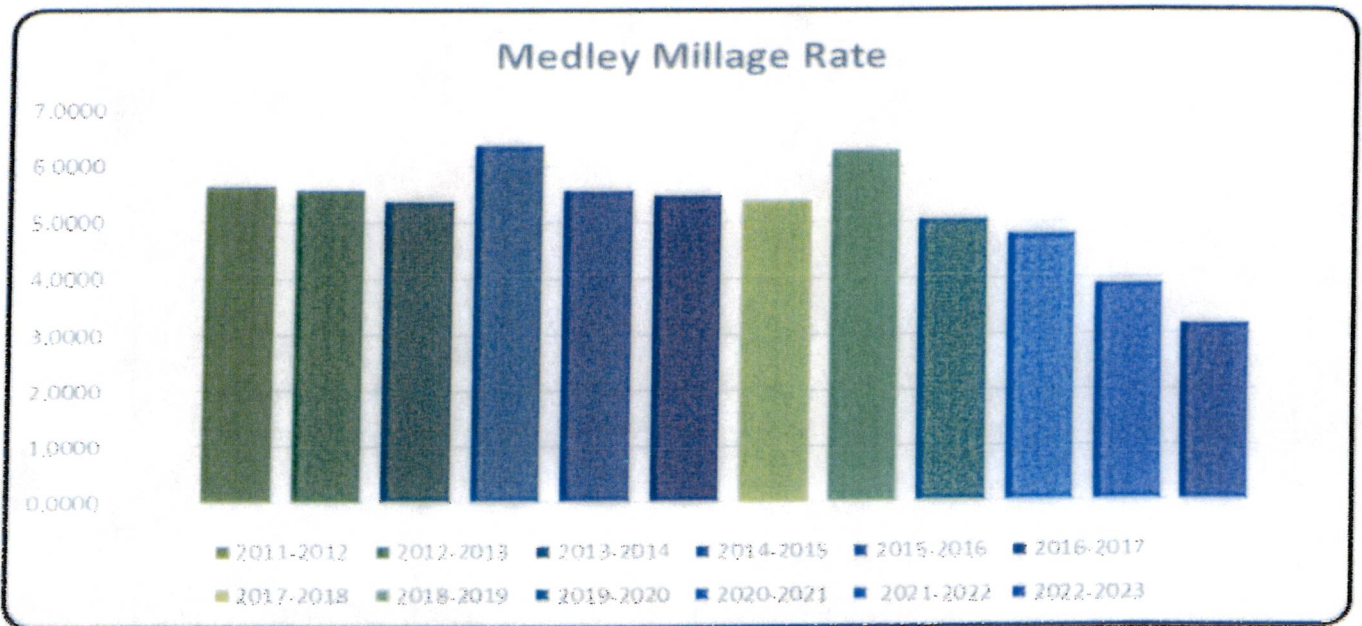
Increase in Current Values	\$ 394,196,744
New Construction and Annexations	<u>20,653,469</u>
<b>Total Increase in Taxable Value</b>	<b>414,850,243</b>





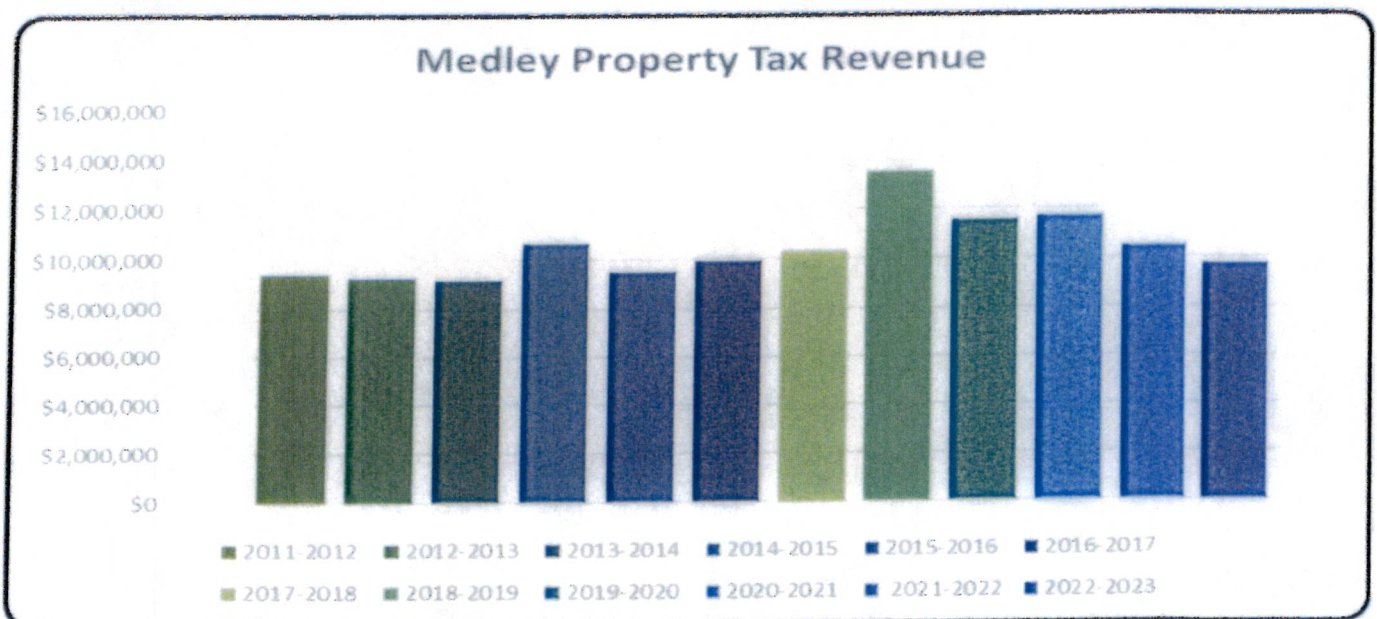
### Town Millage Rate

The following table provides eleven years of history of the Town's millage rate. The millage rate of 3.2000 mills is proposed for the fiscal year 2022/23, this rate is 0.7000 mills lower than the rate levied in the current year.



### Property Tax Revenue

The property tax millage rate of 3.2000 mills will generate approximately \$10.2 million in fiscal year 2022/23. Property tax revenue that supports General Fund operations are budgeted at \$9.7 million, a decrease of \$505K, from 2021/22 budget.





## Intergovernmental Revenues

Intergovernmental revenues, which account for 3% of total revenues, include the Town's allocation of state communications services taxes, state and county sales taxes, state and county local option gas taxes, county transportation surtax, and state revenue sharing proceeds. The amounts budgeted are based on estimates provided by the Florida Department of Revenue and Miami-Dade County.

The largest amount of intergovernmental revenue received is from the Communications Services Tax (CST). CST combines state and local communications services taxes consolidating the Franchise Fees for Telecommunications, Franchise Fees for Cable Television, and the Utility Tax for Telecommunications. The tax is applied to all communications service bills issued to customers on or after October 1, 2001. The reason this revenue source has decreased in recent years is due to competition in the wireless market, decreased demand for telephone and cable, and changes by the State legislature.

Table 2

Fiscal Year	Sales Taxes	Local Option Gas Taxes	Revenue Sharing	Transportation Surtaxes	Communications Services Taxes	Total
2022-2023 (budget)	\$ 91,173	\$ 89,748	\$ 29,511	\$ 54,204	\$ 578,986	\$ 843,622
2021-2022 (projected)	\$ 98,167	\$ 87,588	\$ 28,000	\$ 54,204	\$ 524,000	\$ 791,959
2020-2021	\$ 74,646	\$ 78,815	\$ 22,530	\$ 39,545	\$ 547,254	\$ 762,790
2019-2020	\$ 53,200	\$ 76,107	\$ 19,532	\$ 30,512	\$ 499,160	\$ 678,511
2018-2019	\$ 66,138	\$ 87,118	\$ 21,071	\$ 35,089	\$ 485,936	\$ 695,352
2017-2018	\$ 65,736	\$ 85,105	\$ 20,781	\$ 34,243	\$ 479,006	\$ 684,871
2016-2017	\$ 63,954	\$ 86,907	\$ 20,409	\$ 33,789	\$ 464,068	\$ 669,127
2015-2016	\$ 65,646	\$ 83,723	\$ 19,992	\$ 31,766	\$ 522,641	\$ 723,768
2014-2015	\$ 64,612	\$ 84,461	\$ 19,850	\$ 33,695	\$ 554,544	\$ 757,162
2013-2014	\$ 61,345	\$ 80,765	\$ 20,047	\$ 31,442	\$ 610,204	\$ 803,803

As Table 2 above illustrates, intergovernmental revenues have remained relatively stable over the ten-year period. Inflationary pressures have increased these revenue sources.

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. Because certain shared revenues are based on residential population, the Town does not receive amounts which are remotely comparable with municipalities of similar size.

### Franchise Fees – Electric

The electric franchise fee revenue is generated from electric sales by Florida Power & Light (FPL) within the Town's municipal boundaries. The fees are established by the franchise agreement between the Town and the Utility. The 2022-2023 budgeted amount is estimated based on input from FPL.

### Franchise Fees – Gas

The franchise fee revenue for gas is generated from gas sales by Florida City Gas to customers within the municipal boundaries of the Town. The fees are established by the franchise agreement between the Town and the Utility. The 2022-2023 budgeted amount is estimated based on a five-year average.

### Utility Taxes – Electric

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 2022-2023 budgeted amount is estimated based on input from FPL.



### Utility Taxes – Gas

The Gas Utility Tax is derived from a 10% tax levied on each customer's gas bill from several providers of natural and propane gas companies. The 2022-2023 budgeted amount is estimated based on a five-year average. Fees and taxes paid by customers on the purchase gas and electric on Table 3 follow:

Table 3

Fiscal Year	Franchise Fees – Electricity	Utility Taxes – Electricity	Franchise Fees – Gas	Utility Taxes – Gas	Total
2022-2023 (budgeted)	\$ 1,600,000	\$ 1,481,000	\$ 60,000	\$ 169,000	\$ 3,310,000
2021-2022 (Projected)	\$ 1,648,535	\$ 1,481,250	\$ 71,004	\$ 169,464	\$ 3,370,253
2020-2021	\$ 1,487,817	\$ 1,374,965	\$ 61,968	\$ 132,810	\$ 3,057,560
2019-2020	\$ 1,069,620	\$ 1,352,587	\$ 56,924	\$ 104,235	\$ 2,583,366
2018-2019	\$ 1,144,562	\$ 1,377,608	\$ 62,847	\$ 132,542	\$ 2,717,559
2017-2018	\$ 970,265	\$ 1,355,436	\$ 64,913	\$ 109,067	\$ 2,499,681
2016-2017	\$ 948,886	\$ 1,318,943	\$ 76,312	\$ 91,049	\$ 2,435,190
2015-2016	\$ 938,015	\$ 1,277,204	\$ 43,118	\$ 96,741	\$ 2,355,078
2014-2015	\$ 951,582	\$ 1,242,097	\$ 41,623	\$ 92,250	\$ 2,327,552

### Host Fee

The Medley Landfill, which accounts for 9% of total revenues, is owned and operated by Waste Management, Inc. Waste Management pays a host fee to the Town based on a development agreement between the Town and Waste Management, Inc. In recent years', the landfill has expanded, accounting for the increase in revenues.

Table 4

Fiscal Year	Host Fee
2022-2023 (budgeted)	\$ 1,950,000
2021-2022 (projected)	\$ 1,948,332
2020-2021	\$ 2,129,295
2019-2020	\$ 1,941,399
2018-2019	\$ 1,667,198
2017-2018	\$ 2,079,969
2016-2017	\$ 1,713,340
2015-2016	\$ 1,694,508
2014-2015	\$ 1,309,946
2013-2014	\$ 1,133,034

### Local Business Taxes

A business tax receipt (formerly known as Occupational License) is a tax assessment required for any business performing services or selling goods, advertising goods for sale, or advertising the performance of services for a fee. It is expected that Business Tax Receipts will generate \$220,000 based on the invoiced amounts for the FY 2022-2023. 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 \$150 per pressure vessel. Budgeted revenues are estimated based on current revenues.

### **Alarm Registration Fees**

The Town of Medley requires registration of business 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 Fees**

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. It is considered an intergovernmental revenue.

### **Alcoholic Beverage License Tax**

The Alcoholic Beverage License Tax represents a portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages collected within the municipality. It is considered an intergovernmental revenue.

### **Building Permits**

Permits must be issued to any individual or business that performs construction work within the corporate limits of the Town. The building permit revenues, which accounts for 9% of total revenues, include fees issued for building, radon, code compliance, structural, mechanical, electrical, plumbing, roofing, paving and 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 Ordinance. The objective of the fee is to offset the cost of providing the related service. Revenues can only be used to support the costs of running the department. Historically, permit fees are difficult to estimate and can vary significantly from year to year. Permit fee revenue is usually a good indicator of economic health.

Table 5

<b>Fiscal Year</b>	<b>Permit Fee</b>
2022-2023 (budgeted)	\$ 1,404,000
2021-2022 (projected)	\$ 3,531,274
2020-2021	\$ 2,089,652
2019-2020	\$ 1,708,076
2018-2019	\$ 2,165,824
2017-2018	\$ 1,469,773
2016-2017	\$ 800,047
2015-2016	\$ 2,070,824
2014-2015	\$ 1,387,609
2013-2014	\$ 1,505,370



### **Federal, State, and County Grants**

The Town has also been rewarded a \$ 200,000 from Community Development Block Grant for Lakeside Recreation Center Renovations; \$ 412,500 for flood mitigation at NW 90<sup>th</sup> Street from Florida Department of Environmental Protection (FDEP); \$ 500,000 for NW 96<sup>th</sup> Street- road and drainage improvements from FDEP; \$ 500,000 for road improvements NWSRD (NW 116<sup>th</sup> Way-NW 121<sup>st</sup> Way segment) from Florida Dept of Transportation (FDOT); and \$ 400,000 from FDOT for road improvements at NW 89<sup>th</sup> Avenue. In addition, the Town received \$ 442,000 from the American Rescue Plan Act. The Council has directed that money be used for water infrastructure, specifically improvements to WS PS001 located at NW 69<sup>th</sup> Ave and NW74th St. Grant revenue will be realized as certain expenditures are incurred.

### **Police Revenue**

Revenues include false alarm billings and reimbursement of HITDA expenses such as vehicle rentals and the overtime for the officers assigned to the HITDA task force. In addition, the Town bills for private off-duty work performed by its officers. The Town collects the fee and pays the officer through payroll. Included in the fee is a 20% surcharge to cover any additional costs incurred such as vehicle expense, payroll taxes, and workers compensation.

### **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 9 red light cameras in operation. The FY 2022-2023 budget assumes all 9 current red-light cameras in operation.

### **Forfeiture Revenue from Federal and State Agencies**

These monies can only be spent on non-budgeted police department enhancements and cannot be budgeted. These revenues are posted to a special revenue fund. A budget for this fund is not prepared.

### **Interest Earnings**

Interest earnings are from investments of surplus funds. The Town has a conservative investment policy. Funds may only 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, local government surplus funds trust funds, and collateralized or insured certificates of deposit and other evidence of deposits in financial institutions, including money market and public funds checking accounts.

Most of the Town's investments are certificates of deposits, money market, and public funds checking accounts with regional and national financial institutions. A portion is also invested in local government surplus funds trust funds. Investment interest rates have decreased substantially since the contraction in the economy. Some rates are barely above zero. Rates are not expected to recover over the next twelve months.

### **Lakeside Rentals**

Lakeside Retirement Park operates of a Town operated age- and income- restricted mobile home park. There are 83 mobile home tenants paying either \$ 125 or \$ 225 per month in land rent, depending on the date of their lease. Beginning September 8, 2021, mobile home land rents, for only new tenants-existing tenants are grandfathered in under the old rent structure, will pay \$ 450 per month.

### **Other Miscellaneous**

Revenues include lien letter fees, insurance proceeds, auction proceeds of surplus assets, certain employee reimbursements, and other.

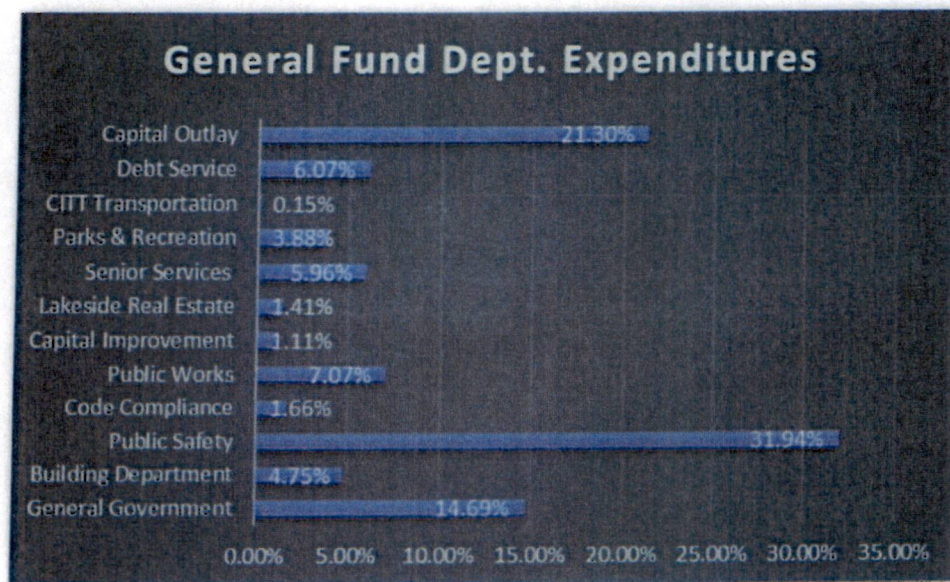


## EXPENDITURE DETAILS

### General Fund

The Town's proposed budget expenditures for FY 2022-2023 are \$22.1M with a total of \$17.7M in departmental operating expenses, (excludes major capital outlay, operating transfers, and debt service).

Expenditures by Department are charted below:



### Detail by Department

#### General and Administrative

**Town Council.** The Town Council consists of 5 members, the mayor and 4 Councilpersons. These individuals serve in the capacity of elected officials for the voters of the Town and act as the legislative body of the municipality. Councilperson terms are for four years with two seats up for election every two years. There are no limits on the number of terms a Councilperson can serve. An administrative assistant serves the Council's needs on a full-time basis and has been added to the budget. Regular Council meetings are held on the first Mondays of each month at 07:00PM. Special sessions are held as needed.

Benefits include full medical coverage, life insurance and pension. The Council's responsibilities include but not limited to approving the annual budget by ordinance; reviewing and adopting resolutions and ordinances; promote a diverse and strong local economy that attracts businesses and jobs; foster and maintain a strong sense of community, identity and of place, and set all Town policies and procedures.

#### **Mayor**

The mayor is a voting member of the Town Council and acts as the Chief Executive Officer of the Town. The mayor presides at the meetings of the Town Council and is recognized as the head of the Town government. The mayor is responsible for but not limited to implementing the policies and directives of the will of the majority of the Town Council, including adherence to all rules, regulations and policies, preparation, and



submission of an annual budget, ensure the fiscal health of the Town, and to monitor all department activities. Terms are for four years. There are no limits on the number of terms the mayor can serve.

**Executive Office.** The Executive Office includes Town Clerk, Assistant Town Clerk, Receptionist, and Executive Assistant to the Mayor/Social Service Coordinator. Estimated time worked by these individuals for the Enterprise Funds are allocated to those funds.

The Town Clerk serves as the Corporate Secretary of the Town, the official Secretary of the Legislative body, the official records custodian of the Town, and supervisor of elections. The Town Clerk's office ensures that all public meetings are properly noticed to the public and maintains an accurate record of all public hearings. The Clerk's office maintains the Town's vital records including but not limited to Ordinances, Resolutions, Minutes, Town Contracts and Agreements. Additional functions include setting guidelines and standards for all management technologies and responding to public records requests.

**Finance.** The Finance Department includes a Finance Director, Assistant Finance Director, and two Senior Accounting Clerks, one exclusively for the utility departments. 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.

The Department sets financial policies for the overall management of the Town. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Mayor and Town Council and Administration. These policies provide guidelines for evaluating both current activities and proposals for the future.

The Department is responsible for overseeing the financial operations of the Town including accounts payable, accounts receivables, utility bills, audits, budgeting, capital projects accounting, cash management, collections, debt administration, financial analysis, financial reporting, preparation of applicable local, state, and federal reports, fixed asset reporting, payroll processing, revenue & expenditure forecasting and monitoring and risk management.

#### **Public Buildings Maintenance and General Services**

The Building Maintenance Department is responsible for the maintenance of all public buildings and parks owned by the town. Other functions include general repair, carpentry, painting, and minor electrical repairs. General services are responsible for housekeeping chores and maintaining town vehicles. General services employees also perform public transportation duties when needed.

Staff Includes 6 full-time and 2 part-time employees; 1 public building maintenance director, 2 staff; 1 general services director and 4 staff.

#### **Professional Fees**

Includes the outside Town Attorneys and specialized legal counsel for pension issues. Other professional fees also include legislature representation, engineering costs not directly related to major projects, and grant writing. All professional fees and other soft costs related to capital projects are capitalized to the cost of the project.

#### **Pension Plans**

The Town of Medley provides a defined contribution plan for Councilmembers and full-time employees, excluding police officers. The Town contributes 7.5% of the employees' total compensation to a 401(a)-money purchase plan.

The Town also sponsors a local defined benefit pension plan for all general employees and elected officials and a separate Section 185 pension plan for sworn police officers. The Town is required to make an annual required contribution (ARC) based on amounts calculated by an actuary.



The assets of the 2 defined benefit pension plans are held separately and can only be used for the benefit of the plan participants.

### **Medical Insurance**

The Town provides medical insurance benefits under a group plan to all full-time employees, including subsidies for dependent care, and to part-time employees (employee only) with greater than 1 year of service. In addition, the Town pays 100% of the health insurance premium for retirees and their spouses who are under the age of 65. Beginning January 01, 2023, the Town has budgeted a 5% increase in renewal rates with our current provider.

### **Other Insurance**

Except where attributable to the Enterprise Funds and specific departmental insurance, insurance costs are centralized in the General Administration Department. Other insurance includes general liability, workmen's compensation, property, and other commercial coverages.

### **Repairs and Maintenance Building**

Budgeted amounts include air conditioning maintenance, elevator maintenance, building security, garage and parking lot repairs, and miscellaneous repairs. Repairs and maintenance expenses are difficult to budget as there are always unscheduled repairs which come up during the year. Therefore, the budgeted expense is a blend of know maintenance needed and a five-year actual average.

### **Office Supplies and Postage**

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

### **Publication, Dues, and Training**

Amounts include classified advertisements, Miami-Dade County League of Cities' fees, Florida League of Cities' fees, subscriptions, and employee training.

### **Building Department**

The Building Department is responsible for planning and zoning for general community-wide policy and program planning, as mandated by state law. The Department is responsible for the administration of the zoning code and the guidance of economic development and redevelopment. The Department responsibilities also include receiving permit applications, plan and other documentation for review and processing requests for building permits. Plans are reviewed for standards, provisions and requirements for safe and stable designs, methods and uses of construction, standards for workmanship and uses of materials in accordance with the Florida Building and South Florida Building Codes. The Building Department is also responsible for processing Business Taxes.

Building Department employees include a director, 1 supervisor, and 3 full-time clerks. The Town contracts all inspection work to an independent building inspection company. Beginning October 1, 2022, the operations of the Building Dept. will be accounted for in a separate special revenue fund, Building Fund.

### **Public Safety (Police Department)**

Public Safety is an important component of local government service. To provide these services, 43% of the General Fund operating expenditures are for public safety.

Working conditions for the police officers, excluding command staff, are governed by the PBA contract. Every officer covered under the contract will receive a 3% increase October 1, 2022, and those officers with less than ten years of service will receive an additional increase of 4% on their anniversary date.



The Police Department is responsible for protecting the lives and property of the residents, businesses, and visitors of the Town. The department preserves the peace, prevents crimes, detects, and arrests offenders, regulates and control traffic and enforces all related federal, state, and local laws. The Department works closely with other law enforcement agencies to ensure that public safety matters are addressed regionally and implements specialized enforcement efforts including, HIDTA, FBI, US Treasury, and other multi-agencies.

The Police Department is active in providing personalized police service including community relations including combating drug abuse, operating a gun range for multi-agencies, operating social programs for young children, teenagers (Explorer Program) and senior citizens. On an annual basis the Police Department holds a senior fashion show with prizes given to all participants. The Police Department is an active participant in all Town events including holding the annual Police Night Out.

The Police Department budget includes 4 Command Staff, 36 Sergeants and Officers, 5 full-time Communication Officers, 3 part-time Community Service Officers, 2 full-time Administrative Staff and 1 part time and 1 full time general services employees.

The Medley Police Gun Range will be closed beginning October 1, 2022.

### **Law Enforcement Trust**

The Law Enforcement Trust Fund was created to account for public safety revenue and expenditures which can only be received/ 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. Forfeiture transactions are reported in a restricted special revenue fund not presented in this budget.

### **Code Compliance**

The Code Compliance Department enforces both Town and County codes, sections of the Florida Building Code, and applicable State statutes throughout the Town to ensure and protect health, safety, and welfare of the community. The Department serves residential and commercial areas proactively to uniformly address code violations and quickly respond to citizens requests for service. Emphasis is placed on developing and maintaining relationships with the community. The Department operates seven days a week, including holidays, and works to assist internal departments, as well as outside agencies with enforcement activities. The Department conducts community outreach activities on various topics and conducts campaigns in-and around the Town to educate commercial and residential property owners. It is also responsible for presenting non-compliant cases before quasi-judicial "Special Magistrate" hearings. The Department also performs code violation and lien search requests for properties located within the Town. The Department is also responsible for reviewing and recommending changes to the Town's code of ordinances.

There are 2 full-time employees in this department including 1 Code Chief, and 1 Executive Assistant. The Town also contracts code compliance duties to two independent contractors.

### **Physical Environment (Public Works)**

The Public Works Department's (PWD) mission is to provide a safe and an aesthetically pleasing infrastructure for the residents, business owners, and visitors of the Town of Medley. The PWD is responsible for the maintenance of the Public Right-of-Way, Town Roads, Facilities, Beautification Projects, maintenance of certain railroad crossing and residential recycling. Furthermore, the Department oversees traffic and transportation operations, fleet maintenance, and sustainability efforts. The Department is also responsible for performing and monitoring many other duties to achieve the goal of providing exceptional public service.

The budget includes 1 Department Head, 1 assistant director, 10 full-time Staff, and 2 assistant foremen.



## **Capital Improvement and Economic Development**

The department consists of 2 full time employees: a Project Coordinator, a Procurement Specialist and one part-time administrative aide. The Dept. currently contracts an engineering firm full time for its daily engineering services. The department is responsible for creating and implementing a five-year capital improvement plan. The Department also works closely with the Building Department for planning and zoning issues including maintaining community-wide policy and program planning, as mandated by state and local laws. Other tasks include creating and maintaining the policies for the Comprehensive Plan, economic development and redevelopment, procurement procedures, construction management, emergency management and disaster recovery. Two-thirds of the department's salaries and full-time professional fees are allocated to the enterprise funds.

## **Senior Social Services**

The Senior Social Services Department's staff includes 1 full-time Meal Program Director, 4 full-time and 6 part-time Meal Program Workers and Attendants, 1 full-time Hot Meal Van Driver, 2 full time and 1 part-time Hot Meal Van Helper, and 1 part-time Home Cleaning employee. When needed, personnel from other departments also work in this department performing duties such as hot meal van driver.

The Town provides free hot lunches to all residents over age 60, Monday through Friday.

The Town periodically schedules (free of cost) domino tournaments, Yoga classes, dance fitness classes, arts and crafts, educational presentations, health screening and health promotion workshops. Medical transportation is provided to seniors free of cost, Monday-Friday. Additionally, weekly trips are made for grocery shopping. Field trips to area malls and other places of interest are planned on a quarterly basis.

Other senior programs include a bi-weekly Music Night at Lakeside Recreation Center, Homecare Bathing and Housekeeping for qualified seniors are also provided.

## **Parks, Recreation, and Culture and non-age restricted Social Services**

The Town runs numerous programs for its residents including 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 Halloween, Thanksgiving, Christmas, Easter, and July 4th parties.

The Town also provides gift certificates to all High School Graduates; sponsors a youth club for ages 13 through 18; contributes to youth sports programs and through the Medley Foundation, provides up to \$8,400 in start-up grants to college students. The Town also provides school bus transportation to local schools.

The budget includes 1 full-time social services director, 5 part-time Park Attendants, 8 Afterschool Attendants (1 full-time supervisor), 1 School Bus Driver (when needed 2 maintenance and janitorial employees also drive school buses), and 1 School Bus Helper. Eight (8) part time lifeguards or an independent company are budgeted to be hired next summer when the new pool opens.

## **Transportation Expenditures**

The Town receives its share of taxes from the Citizens Independent Transportation Trust Fund. These revenues are restricted for use in transit and transportation expenditures. Transit and transportation expenditures include road maintenance, railroad crossing maintenance, acquisition of right-of-way, roadway improvements and expansion, shuttle bus transportation, etc. The amount of revenue received is approximately \$ 54,000 which covers a very small percentage of what is spent.

## **Debt Service**

The Town does not have a separate Debt Service Fund. Governmental Debt Service is accounted for in the General Fund. Debt service consists of the following:



- **TD Bank Capital Improvement Refunding Revenue Note Series 2021.** Monthly principal payments of \$51,700 plus interest at 1.72% per annum through December 2036, collateralized by non-ad valorem revenue.

#### **Major Capital Expenditures Funded by the General Fund**

The Town's capital expenditures budget includes projects not completed during FY 2021-2022. In addition, major projects to be undertaken during the 2022-2023 fiscal year have been approved by the Town Council as part of the Town's Comprehensive Plan. Many of the below projects are multi-year and maybe in process through FY 2026.

- **Project 0130-NW 99 Terrace Connector-new Road from NW 87 Ave to NWSRD.** Partially funded by grant of \$ 500,000. Construction will run through FY 2024.
- **Project 0156 NW 89 Ave from NW 95 Street to FEC RR.** Partially funded by grant of \$ 400,000. Construction will run through FY 2024.
- **Projects 0296/0297-NW 109 St FEC RR to SRD.** Partially funded by grant of \$ 500,000. Construction will run through FY 2024.
- **Project 0107-NWSRD segment NW 116<sup>th</sup> Way to NW 121st Way**-Road and drainage improvements underway- partially funded by grant of \$ 500,000
- **Project 0316-NW 80<sup>th</sup> Street & NW 77 CT-** Road and drainage improvements. Construction will run through FY 2024.
- **Project 0304-Lakeside Rec. Center improvements-** Partially funded by a \$ 200,000 grant.
- **Project 0113-NW 96<sup>th</sup> St from NW 87<sup>th</sup> Ave to NWSRD**-Road and drainage improvements partially funded by \$ 500,000 grant. Construction will run through FY 2025.
- **Concept plans for new Recreation Center at Tobie Wilson Park and new Public Works/Utilities Facility.**

#### **Fund Balance**

Unreserved General Fund balance at the end of FY 2023 is projected to be \$20M.



## WATER AND SEWER Utilities

### USER FEES

The Town operates a water/wastewater utility system. Water is purchased and wastewater (sewer) is treated from/by Miami-Dade Water and Sewer (WASD) and resold to customers within our service area.

The Town has approximately 1,400 water/wastewater customers, approximately 150 water only customers, and approximately 5 wastewater only customers. Water/sewer charges are billed monthly based on meter readings. There is a minimum charge for those commercial customers who use less than 5,000 gallons in the month. User fees are set with the goal to recover 100% of the operating costs plus amounts sufficient to pay-off debt service and fund capital improvements. The Miami Dade Water & Sewer Department is proposing a 3.38% and 7.72% increase in wholesale water and sewer rates, respectively.

Shortly after FY 2022-year end, the Town will calculate its water/sewer true-up and may adjust its water and sewer rates accordingly. Any increase or decrease approved by the County Commission will be considered when adjusting our rates.

The current monthly water/wastewater (sewer) rates are as follows:

Table 6

Water Rates (Monthly)		
Residential	Minimum 0-2,500 gallons	\$ -
	Minimum 2,501-5000 gallons	\$ 5.23
	All over 5,000 gallons, per 1,000 gallons	\$ 2.24
Lakeside Community	Minimum first 2,500 gallons	\$ -
	Minimum 2,501-5000 gallons	\$ 5.23
	All over 5,000 gallons, per 1,000 gallons	\$ 2.24
Commercial	Minimum 0-5,000 gallons (per size of meter)	
	5/8"-3/4"	\$53.50
	1"	\$54.50
	1.5"	\$55.50
	2"	\$56.50
	3"	\$57.50
	4"	\$58.50
	6"	\$59.50
	All over 5,000 gallons, per 1,000 gallons	\$ 9.34



Table 7

Sewer Rates (Monthly)		
Residential	Minimum 0-2,500 gallons	\$ -
	Minimum 2,501-5000 gallons	\$ 12.33
	All over 5,000 gallons, per 1,000 gallons	\$ 3.17
Lakeside Community	Minimum base first 2,500 gallons	\$ -
	Minimum base for 2,501-5,000 gallons	\$ 12.33
	All over 5,000 gallons, per 1,000 gallons	\$ 3.17
Commercial	Minimum 0-5,000 gallons (per size of meter)	
	5/8"-3/4"	\$ 76.51
	1"	\$ 77.51
	1.5"	\$ 78.51
	2"	\$ 79.51
	3"	\$ 80.51
	4"	\$ 81.51
	6"	\$ 82.51
	All over 5,000 gallons, per 1,000 gallons	\$ 16.76

On September 8, 2021, effective November 1, 2021, the Council removed the Lakeside Community rate structure. The new rate structure will be the same as the residential rates above.

Commercial sales make up 98% of total water and sewer sales. Table 8 summarized water/sewer revenues since fiscal year 2013.

Table 8

Fiscal Year	Water/Sewer Sales	Water/Sewer Other	Contributed Capital	Assesment District	Grants
2022-2023 (Budgeted)	\$ 6,670,000	\$ 248,755	\$ -	\$ -	\$ 222,127
2021-2022 (projected)	\$ 6,724,992	\$ 354,663	\$ -	\$ 410,515	\$ 500,000
2020-2021	\$ 5,930,222	\$ 222,469	\$ -	\$ -	\$ -
2019-2020	\$ 5,279,199	\$ 238,153	\$ -	\$ -	\$ -
2018-2019	\$ 5,355,279	\$ 156,160	\$ 203,600	\$ -	\$ 3,330
2017-2018	\$ 5,324,753	\$ 219,936	\$ -	\$ -	\$ -
2016-2017	\$ 5,137,943	\$ 191,718	\$ 189,879	\$ -	\$ -
2015-2016	\$ 4,972,433	\$ 261,775	\$ 255,000	\$ -	\$ 90,790
2014-2015	\$ 5,070,680	\$ 768,020	\$ -	\$ -	\$ 2,076,878
2013-2014	\$ 5,183,932	\$ 486,200	\$ 15,365	\$ -	\$ 140,961
2012-2013	\$ 4,996,234	\$ 149,733	\$ -	\$ -	\$ 140,961

Water/sewer other includes late fees, connection charges, fire sprinkler fees, and joint user fees.

## **EXPENSES**

### **Salaries and Wages**

There are 15 full-time employees including the Department Director, Assistant Director, and Administrative Staff. Allocated salaries and wages include employees from the executive, finance, legal, and capital improvement departments. Certain water personnel salaries and wages are allocated to the stormwater department.

### **Medical Insurance**

Provides for an 3% increase in medical insurance premiums.

### **Professional Fees**

Includes legal costs, engineering costs not assigned to a project, and other consulting fees. Most of the costs includes professional fees incurred for Sanitary Sewer Evaluation and Survey (SSES) monitoring.

### **Water and Sewer Purchases/Treatment**

Amounts are based on projections from Miami-Dade Water and Sewer. The wholesale sewer rates will increase by 7.72% subject to County Commission approval. Wholesale water rates are expected to increase by 3.38%, subject to County Commission approval.

### **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. If these repairs extend the life of the sewer line or expand its capacity, they will be capitalized and depreciated rather than directly expensed this year.

### **Water Meters, Pipes, and Supplies**

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

### **Debt Service**

Debt service consists of the following:

- 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 semi-annual 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 semi-annual principal and interest payments of \$28,218 on October 15 and April 15 through May 15, 2026, uncollateralized. Grant previously subsidizing 70% of debt service has been fully funded and \$1,825,760 of the loan balance has been paid off.



**Capital Expenditures.** Detailed throughout this document. Total budgeted capital expenditures for the Water/Sewer Dept. are \$ 337K.

## **Basis of Stormwater Utility Revenues and Expenditures**

### **USER FEES**

The Town of Medley Stormwater Utility was established to plan, construct, operate, and maintain the stormwater management systems within the Town's boundaries. The Stormwater Utility ensures that all drains and outlets are free and allows excess stormwater runoff to flow freely from the drainage system. Fees for services are set with the goal to recover 100% of the operating costs, plus amounts sufficient to pay-off debt service and fund capital improvements.

The property owners are billed a utility fee based on the Equivalent Residential Unit (ERU). The property's ERU is the statistically estimated average of imperious area of residential developed properties per dwelling unit. For commercial properties, the ERU value is assigned based on one ERU per 1,487 square feet of imperious area. The stormwater utility fee is a monthly fee of \$4.00 per ERU for both commercial and residential properties.

Beginning October 01, 2020, the Town Council amended its Stormwater Ordinance to provide for the use of the Uniform Method of Collection under 197.3632, Florida Statutes. This allows the Town to change its collection method of Stormwater fees from direct billing to the uniform method whereby most property owners will be billed a non-ad valorem assessment on their property tax bills. The stormwater fees are being collected under Miami- Dade non-ad valorem districts 1651 and 1653.

Table 9

Fiscal Year	User Fee	Assesment District	Grants
2022-2023 (budgeted)	\$ 2,619,623	\$ -	\$ 911,600
2021-2022 (projected.)	\$ 2,619,623	\$ 768,400	\$ -
2020-2021	\$ 2,614,928	\$ 929,468	\$ -
2019-2020	\$ 2,842,254	\$ -	\$ -
2018-2019	\$ 2,337,507	\$ -	\$ -
2017-2018	\$ 2,098,663	\$ -	\$ 150,000
2016-2017	\$ 2,162,115	\$ -	\$ 133,979
2015-2016	\$ 2,233,933	\$ -	\$ -
2014-2015	\$ 2,515,173	\$ -	\$ -
2013-2014	\$ 1,870,960	\$ -	\$ -
2012-2013	\$ 1,915,485	\$ -	\$ -

### **EXPENSES**

#### **Salaries and Wages**

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 is allocated to stormwater operations; the amount allocated being based on estimated hours worked in the department.

#### **Medical Insurance**

The expense includes a 3% premium increase.

### Professional Fees

Includes legal, engineers, and National Pollutant Discharge Elimination System (NPDES) costs. Engineering costs directly associated with a major project are capitalized to the cost of that project.

### Drainage and Canal Maintenance

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

### Capital Expenditures

**Capital Expenditures.** Detailed throughout this document. Total budgeted capital expenditures for the Water/Sewer Dept. are \$ 3,517,900. Major projects include 0107- NW South River Drive 116Way to 121Way and 0121- Pump Station improvements at NW 89<sup>th</sup> Ave and NW 90<sup>th</sup> St. These projects are partially funded by grants.

### Debt Service

Revolving Fund Loan – Florida Department of Environmental Protection, interest of 1.95% per annum, payable in semi-annual principal and interest payments of \$93,405 on March 15 and September 15 through 2034.

## PERSONNEL SERVICES – GOVERNMENT WIDE

This category includes employee salaries and wages, medical insurance, and retirement benefits. Table 8 summarizes personnel costs since fiscal year 2013.

Table 10

Fiscal Year	Salaries and Wages	Medical Insurance	Retirement Benefits	Total
2022-2023 (budg.)	\$ 9,507,880	\$ 2,680,785	\$ 2,372,134	\$ 14,560,800
2021-2022 (projected)	\$ 9,619,291	\$ 2,695,960	\$ 2,641,752	\$ 14,957,002
2020-2021	\$ 9,502,045	\$ 2,654,632	\$ 2,094,630	\$ 14,251,307
2019-2020	\$ 9,356,775	\$ 2,656,170	\$ 2,740,891	\$ 14,753,836
2018-2019	\$ 8,671,859	\$ 2,442,683	\$ 2,123,944	\$ 13,238,487
2017-2018	\$ 8,321,599	\$ 2,211,281	\$ 2,266,959	\$ 12,799,840
2016-2017	\$ 7,856,935	\$ 2,181,011	\$ 2,107,582	\$ 12,421,820
2015-2016	\$ 7,491,395	\$ 1,889,350	\$ 2,367,888	\$ 11,725,101
2014-2015	\$ 7,095,658	\$ 1,678,152	\$ 2,147,727	\$ 10,921,537
2013-2014	\$ 6,873,101	\$ 1,681,823	\$ 2,196,505	\$ 10,751,429
2012-2013	\$ 6,595,991	\$ 1,427,061	\$ 2,427,508	\$ 10,450,560

Eighty Five percent the Town's full-time employees are unionized. The increase in salaries and wages represent negotiated wage increases per the applicable union contracts.

The FY 2022-2023 budget contemplates an 3% increase in medical insurance costs.

Pension costs are based on actuarial calculations. GASB adjustments are budgeted for the enterprise funds only. The Town has consistently overfunded its required Annual Required Contribution each year.



## CAPITAL OUTLAY – GOVERNMENT WIDE

The Capital Outlay is detailed in each Fund's budget and summarized below Table 11.

Table 11

Fiscal Year	General Fund	Enterprise	Totals
2022-2023 (budgeted)	\$ 1,389,720	\$ 3,184,700	\$ 4,574,420
2021-2022 (projected.)	\$ 3,526,854	\$ 2,707,723	\$ 6,234,576
2020-2021	\$ 3,378,777	\$ 621,599	\$ 4,000,376
2019-2020	\$ 4,208,766	\$ 1,671,536	\$ 5,880,302
2018-2019	\$ 2,101,149	\$ 2,609,005	\$ 4,710,154
2017-2018	\$ 2,374,855	\$ 3,498,117	\$ 5,872,972
2016-2017	\$ 2,052,483	\$ 4,221,517	\$ 6,274,000
2015-2016	\$ 2,000,796	\$ 1,605,971	\$ 3,606,767
2014-2015	\$ 500,209	\$ 1,980,436	\$ 2,480,646
2013-2014	\$ 781,315	\$ 1,265,438	\$ 2,046,753

See Appendix A for capital improvements budget and five-year plan. Please note differences between the budget and the capital plan are due to classification and timing differences.

### FINAL NOTES

- Revenues from special assessments districts are recognized in accordance with Governmental Accounting Standard Board (GASB) Pronouncements.
- For Governmental Funds, GASB recognizes revenues as collections are received. For Enterprise Funds, GASB recognizes revenues in full when the assessment is legally assessed. Allowance for discounts is considered.
- Special Assessment revenue is allocated between the General Fund and Enterprise Funds in accordance with engineers' professional opinion of costs associated with them.
- Any annexation enacted during FY 2023 will cause all FY 2023 budgets to be amended. We will have to consider new revenue sources and any additional expenditures needed to service the annexed areas.

# GENERAL FUND – SUMMARY

ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
	FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31, 2022	FY 2021-2022	FY 2022-2023
Beginning Unrestricted Fund Balance	\$ 15,640,414	\$ 17,559,786	\$ 15,488,625	\$ 16,667,814	\$ 16,667,814	\$ 22,024,706
<b>Revenues</b>						
Ad Valorem Taxes	11,726,749	12,202,333	10,249,600	10,398,146	10,404,121	9,743,936
Intergovernmental Revenue	611,418	749,126	739,243	626,636	758,537	810,199
Special Revenue Fund	36,929	39,545	42,251	45,170	54,204	54,204
Franchise Fess	997,000	1,549,785	1,357,551	1,432,949	1,719,539	1,700,000
Utility Taxes	1,330,000	1,507,775	1,400,000	1,375,595	1,650,714	1,650,000
Host Fee-Landfill	1,680,000	2,129,295	1,941,399	1,623,610	1,948,332	1,950,000
Business Tax Receipts	200,000	208,058	210,000	230,125	220,000	220,000
Other Fees	128,300	179,351	132,565	333,829	361,540	371,790
						see special
Building Permits	1,370,000	2,089,652	1,708,076	3,249,682	3,531,274	revenue fund
Impact Fees		946,000				
Grants	964,000	245,022	843,000	621,482	858,611	672,000
Police Revenue	707,754	577,218	550,310	454,879	571,665	328,338
Judgements, Fines, and Citations	980,000	1,091,718	1,032,738	1,540,304	1,848,365	1,725,000
Miscellaneous	125,000	147,899	75,000	112,185	127,488	112,000
Lakeside Rent	194,574	194,589	194,770	168,235	201,882	205,000
Special Assessment Districts	240,059	174,275	234,813	351,559	351,559	351,559
Sale of Surplus Property					5,700,000	-
Debt Proceeds				9,546,800	9,546,800	
<b>Total Budgeted Revenues</b>	<b>21,291,783</b>	<b>24,031,641</b>	<b>20,711,316</b>	<b>32,111,187</b>	<b>39,854,631</b>	<b>19,894,026</b>
Transfers from closed enterprise funds		(286)				
Transfer (to) from Surplus (Building Fund)						2,000,000
<b>Total Revenues</b>	<b>21,291,783</b>	<b>24,031,355</b>	<b>20,711,316</b>	<b>32,111,187</b>	<b>39,854,631</b>	<b>21,894,026</b>
<b>Total Available Resources</b>	<b>36,932,197</b>	<b>41,591,141</b>	<b>36,199,941</b>	<b>48,779,001</b>	<b>56,522,445</b>	<b>41,918,732</b>
<b>Departmental Expenditures</b>						
General Administration	3,836,699	3,982,814	3,977,971	3,458,350	3,932,774	3,550,242
						see special
Building & Zoning	1,312,031	1,504,764	1,306,501	1,136,412	1,447,773	revenue fund
Public Safety	9,065,117	8,732,992	8,552,761	7,278,668	8,902,701	8,767,309
Gun Range	228,758	238,271	243,348	191,001	250,467	-
Code Compliance	465,862	497,534	444,814	328,001	398,226	313,487
Physical Environment	1,842,718	1,469,077	2,006,863	1,299,794	1,953,205	1,716,922
Capital Improvement & Economic Devel	270,765	219,318	270,794	237,228	307,868	186,834
Lakeside Real Estate	318,666	467,171	387,038	316,174	380,160	264,650
Senior Human Services	1,712,148	1,671,522	2,036,920	1,494,732	1,835,540	1,803,795
Culture and Recreation	1,117,784	1,039,021	1,232,459	911,359	1,111,891	1,142,217
Special Transportation	36,929	36,929	42,200	24,617	42,200	54,000
Debt Service	1,696,722	1,685,135	1,702,500	10,147,140	10,408,080	776,400
Capital Outlay	6,329,000	3,378,777	5,769,000	2,106,872	3,526,854	1,318,170
Operating Transfer-Building Special						
Revenue Fund						2,000,000
<b>Total Expenditures</b>	<b>28,233,199</b>	<b>24,923,325</b>	<b>27,973,169</b>	<b>28,930,348</b>	<b>34,497,739</b>	<b>21,894,026</b>
<b>Ending Unrestricted Fund Balance</b>	<b>\$ 8,698,998</b>	<b>\$ 16,667,816</b>	<b>\$ 8,226,772</b>	<b>\$ 19,848,653</b>	<b>\$ 22,024,706</b>	<b>\$ 20,024,706</b>
<b>Source (Use) of Funds</b>	<b>\$ (6,941,416)</b>	<b>\$ (891,684)</b>	<b>\$ (7,261,853)</b>	<b>\$ 3,180,839</b>	<b>\$ 5,356,892</b>	<b>\$ (0)</b>



# GENERAL FUND – REVENUE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET FY 2020-2021	ACTUAL FY 2020-2021	BUDGET FY 2021-2022	ACTUAL JULY 31 2022	PROJECTED FY 2021-2022	PROPOSED FY 2022-2023
	<b>AD VALOREM TAXES</b>						
	AD VALOREM TAXES DR-420	\$ 12,076,749		\$ 10,499,600			\$ 9,743,936
	LESS VALUE ADJUSTMENTS	(350,000)		(250,000)			
001-00000-311000	AD VALOREM TAXES-CURRENT		11,939,236		\$ 10,287,757	\$ 10,293,731	
001-00000-311100	AD VALOREM TAXES-DELINQUENT		263,097		110,389	110,389	
	<b>TOTAL AD VALOREM TAXES</b>	<b>11,726,749</b>	<b>12,202,333</b>	<b>10,249,600</b>	<b>10,398,146</b>	<b>10,404,121</b>	<b>9,743,936</b>
	<b>INTERGOVERNMENTAL REVENUES</b>						
001-00000-312000	LOCAL OPTION SALES TAXES	43,816	74,646	67,530	81,806	98,167	91,173
001-00000-312100	LOCAL OPTION GAS TAXES	74,960	78,815	81,603	72,990	87,588	89,748
001-00000-335120	STATE REVEUE SHARING	18,013	22,530	22,543	18,913	28,000	29,511
001-00000-315000	COMMUNICATION SERVICE TAXES	463,029	547,254	547,167	436,667	524,000	578,986
001-00000-335140	MOBILE HOME LICENSES	4,400	4,500	4,400	4,781	4,781	4,781
001-00000-335150	ALCOHOLIC BEVERAGE LICENSES	7,200	21,381	16,000	11,479	16,000	16,000
	<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>611,418</b>	<b>749,126</b>	<b>739,243</b>	<b>626,636</b>	<b>758,537</b>	<b>810,199</b>
001-00000-312400	<b>LOCAL OPTION TRANSPORTATION SURTAX</b>	<b>36,929</b>	<b>39,545</b>	<b>42,251</b>	<b>45,170</b>	<b>54,204</b>	<b>54,204</b>
	<b>FRANCHISE FEES</b>						
001-00000-323100	FRANCHISE FEE-ELECTRIC-FPL	943,000	1,487,817	1,300,000	1,373,779	1,648,535	1,640,000
001-00000-323400	FRANCHISE FEES-GAS-FPL	54,000	61,968	58,000	59,170	71,004	60,000
	<b>TOTAL FRANCHISE FEES</b>	<b>997,000</b>	<b>1,549,785</b>	<b>1,358,000</b>	<b>1,432,949</b>	<b>1,719,539</b>	<b>1,700,000</b>
	<b>UTILITY TAXES</b>						
001-00000-314100	UTILITY TAXES ELECTRIC-FPL	1,240,000	1,374,965	1,300,000	1,234,375	1,481,250	1,481,000
001-00000-314400	UTILITY TAXES GAS-VARIOUS	90,000	132,810	100,000	141,220	169,464	169,000
	<b>TOTAL UTILITY TAXES</b>	<b>1,330,000</b>	<b>1,507,775</b>	<b>1,400,000</b>	<b>1,375,595</b>	<b>1,650,714</b>	<b>1,650,000</b>
001-00000-323700	<b>LANDFILL HOST FEES-WASTE MANAGEMENT</b>	<b>1,680,000</b>	<b>2,129,295</b>	<b>1,941,399</b>	<b>1,623,610</b>	<b>1,948,332</b>	<b>1,950,000</b>
001-00000-321000	<b>BUSINESS TAX RECEIPTS</b>	<b>200,000</b>	<b>208,058</b>	<b>210,000</b>	<b>230,125</b>	<b>220,000</b>	<b>220,000</b>
	<b>OTHER FEES</b>						
001-00000-321001	CERTIFICATE OF USE	16,000	15,092	13,000	23,235	19,000	25,000
001-00000-321100	PRESSURE VESSEL FEES	35,000	31,180	31,000	37,800	35,000	35,000
001-00000-321200	CHANGE OF CONTRACTOR	300	1,200	1,125	810	990	990
001-00000-321300	ALARM REGISTRATION	30,000	28,742	30,000	28,963	28,963	28,963
001-00000-322015	ENGINEERING FEES				4,500	6,000	9,000
001-00000-322013	PLAN REVIEWS				1,043	2,086	2,086
001-00000-322300	COST RECOVERY				6,188	6,188	6,188
001-00000-329000	OTHER LICENSES, FEES & PERMITS	30,000	53,327	35,000	42,805	51,366	51,366
001-00000-329100	RIGHT OF WAY FEES	15,000	45,335	18,000	21,225	25,470	25,470
001-00000-329105	LOBBYIST FEES	1,000	1,850	1,740	2,200	2,640	2,640
001-00000-329110	ZONING LETTER				7,040	8,540	8,540
001-00000-329115	TECHNOLOGY & EDUCATION FEES				154,895	171,547	171,547
001-00000-341300	ADMINISTRATIVE FEES	1,000	2,625	2,700	3,125	3,750	5,000
	<b>TOTAL OTHER FEES</b>	<b>128,300</b>	<b>179,351</b>	<b>132,565</b>	<b>333,829</b>	<b>361,540</b>	<b>371,790</b>
	<b>BUILDING PERMITS</b>						
001-00000-322000	BUILDING PERMITS	900,000	1,074,085	1,121,852	2,783,748	2,970,723	
001-00000-322001	BUILDING PERMITS-RADON	40,000	55,571	46,813	71,634	79,436	
001-00000-322002	BUILDING PERMITS-CODE COMPLIANCE	30,000	64,592	39,519	78,523	85,110	
001-00000-322004	BUILDING PERMITS-MISCELLANEOUS	12,000	25,715	27,139	21,145	25,668	
001-00000-322005	BUILDING PERMITS-MECHANICAL	60,000	83,209	75,476	35,413	47,992	
001-00000-322006	BUILDING PERMITS-ELECTRICAL	100,000	152,233	141,015	115,085	138,588	SEE SPECIAL
001-00000-322007	BUILDING PERMITS-PLUMBING	40,000	47,035	41,790	23,413	30,378	REVENUE FUND
001-00000-322008	BUILDING PERMITS-ROOFING	180,000	454,614	202,560	49,067	58,880	
001-00000-322009	BUILDING PERMITS-PAVING & DRAINAGE	6,000	129,979	9,307	53,101	75,946	
001-00000-322011	BUILDING PERMITS-SIGN		525	671			
001-00000-322012	BUILDING PERMITS-FENCE		242				
001-00000-322014	BUILDING PERMITS-EDUCATION	2,000	1,852	1,934	18,553	18,553	
	<b>TOTAL BUILDING PERMITS</b>	<b>1,370,000</b>	<b>2,089,652</b>	<b>1,708,076</b>	<b>3,249,682</b>	<b>3,531,274</b>	<b>-</b>
001-00000-324320	<b>IMPACT FEES-MIAMI DADE COUNTY</b>		<b>946,000</b>				

# GENERAL FUND – REVENUE CONTINUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET FY 2020-2021	ACTUAL FY 2020-2021	BUDGET FY 2021-2022	ACTUAL JULY 31, 2022	PROJECTED FY 2021-2022	PROJECTED FY 2022-2023
<b>POLICE USER FEES</b>							
001-00000-342900	OFF DUTY REIMBURSEMENT	311,970	140,607	136,843	183,227	219,872	241,859
001-00000-342900	OTHER	28,540	8,661	11,362	6,940	8,328	8,328
001-00000-342900	FBI/IRS REIMBURSEMENTS	72,244	101,086	68,366	52,626	63,151	63,151
001-00000-342900	FALSE ALARMS	15,000	23,600	15,000	11,475	15,000	15,000
001-00000-342900	MIAMI DADE EXPLORER GRANT					25,000	
001-00000-342900	WORKERS COMPENSATION	80,000	89,584	85,000			
001-00000-334901	FEMA-GUN RANGE				2,101	2,101	
001-00000-362000	GUN RANGE USAGE	200,000	213,680	233,739	198,511	238,213	-
	<b>TOTAL POLICE USER FEES</b>	<b>707,754</b>	<b>577,218</b>	<b>550,310</b>	<b>454,879</b>	<b>571,665</b>	<b>328,338</b>
<b>GRANT REVENUE</b>							
001-00000-334900	CDGD LAKESIDE COMMUNITY CENTER	150,000	149,000				200,000
001-00000-334900	FDOT TRANSPORTATION STUDY	51,000	21,073		18,050	70,000	
001-00000-334900	MIAMI-DADE STUDY -0314	73,000		73,000		73,000	
001-00000-334900	FEMA -COVID 19		37,301				
001-00000-334900	MIAMI-DADE CARES ACT		36,023		611	611	
001-00000-334900	FDOT SIDEWALK MP			80,000			
001-00000-334900	DEO LAKESIDE SEAWALL LS 0304	690,000		690,000	602,821	690,000	
001-00000-334900	NW 99 TERRACE FDOT GRANT						125,000
001-00000-334900	MEDLEY PALMETTO STATION PED WALKWAY						47,000
001-00000-334900	NWSRD NW116W-NW121W-FDOT						300,000
001-00000-334900	POLICE MISCELLANEOUS		1,625			25,000	
	<b>TOTAL GRANT REVENUE</b>	<b>964,000</b>	<b>245,022</b>	<b>843,000</b>	<b>621,482</b>	<b>858,611</b>	<b>672,000</b>
<b>JUDGEMENT AND FINES</b>							
001-00000-351000	JUDGEMENT AND FINES-TRAFFIC TICKETS	780,000	939,018	832,738	1,437,588	1,725,106	1,575,000
001-00000-359100	JUDGEMENT AND FINES-CODE COMPLIANCE	200,000	152,700	200,000	102,716	123,259	150,000
	<b>TOTAL JUDGEMENT AND FINES</b>	<b>980,000</b>	<b>1,091,718</b>	<b>1,032,738</b>	<b>1,540,304</b>	<b>1,848,365</b>	<b>1,725,000</b>
<b>MISCELLANEOUS REVENUES</b>							
001-00000-361000	INTEREST INCOME	60,000	80,155	35,000	32,616	43,488	52,000
001-00000-369000	MISCELLANEOUS	65,000	67,744	40,000	79,569	84,000	60,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>125,000</b>	<b>147,899</b>	<b>75,000</b>	<b>112,185</b>	<b>127,488</b>	<b>112,000</b>
001-00000-362001	<b>LAKESIDE RENT</b>	194,574	194,589	194,770	168,235	201,882	205,000
001-00000-369100	<b>SALE OF SURPLUS PROPERTY</b>					5,700,000	
001-00000-384000	<b>DEBT PROCEEDS</b>				9,546,800	9,546,800	
<b>SPECIAL ASSESSMENT DISTRICTS-REVENUE</b>							
001-00000-325100	DISTRICT 01-79AVE	240,059	174,275	234,813	176,110	176,110	176,110
001-00000-325105	DISTRICT PELMAD				175,449	175,449	175,449
001-00000-325110	SANDERSON DISTRICT						-
001-00000-325115	CURTIS DISTRICT						-
	<b>TOTAL SPECIAL ASSESSMENT DISTRICTS-REVENUE</b>	<b>240,059</b>	<b>174,275</b>	<b>234,813</b>	<b>351,559</b>	<b>351,559</b>	<b>351,559</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 21,291,783</b>	<b>\$ 24,031,641</b>	<b>\$ 20,711,765</b>	<b>\$ 32,111,187</b>	<b>\$ 39,854,631</b>	<b>\$ 19,894,026</b>



# GENERAL AND ADMINISTRATIVE DEPARTMENT EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-51100-411000	COUNCIL WAGES	\$ 227,198	\$ 232,317	\$ 284,070	\$ 225,595	\$ 280,084	\$ 288,486
001-51200-411000	EXECUTIVE OFFICE WAGES	453,209	456,183	468,051	366,718	417,780	377,917
001-51300-411000	FINANCE DEPT. WAGES	176,118	187,355	190,268	157,064	191,618	197,367
001-51300-412002	BUILDING MAINTENANCE WAGES	163,405	161,787	163,323	128,492	160,649	165,469
001-51300-412004	GENERAL SERVICES WAGES	149,108	147,788	156,021	121,729	145,929	150,307
001-51300-421000	PAYROLL TAXES	84,522	76,516	103,255	72,535	141,922	90,235
001-51300-422300	401A TOWN CONTRIBUTIONS	89,614	83,623	88,432	76,862	86,116	88,700
001-51300-422400	DEFINED BENEFIT PLAN	326,098	276,470	281,999	261,137	313,366	313,366
001-51300-423000	MEDICAL & LIFE INSURANCE	219,000	231,082	237,398	150,093	180,116	175,116
001-51300-423300	DISABILITY INSURANCE	5,100	4,667	5,299	5,636	7,515	6,500
001-51300-423400	LONG-TERM CARE INSURANCE	22,100	19,115	19,932	14,917	17,900	19,000
001-51300-431000	PROFESSIONAL FEES	350,000	372,144	350,000	397,529	440,000	230,000
001-51300-431105-COVID19	PROFESSIONAL FEES		22,005		90	90	-
001-51300-431100	COMPUTER CONSULTANT	62,000	65,063	60,000	45,213	54,256	60,000
001-51300-431100-COVID19	COMPUTER CONSULTANT						
001-51300-431400	PRE-EMPLOYMENT		580		160	160	-
001-51300-432000	AUDITING	45,000	56,223	62,223	75,757	62,223	62,223
001-51300-437000	PROGRAM	35,000	1,553	50,000	5,358	10,000	7,000
001-51300-437001	BRINK PROGRAM		158				
001-51300-442000	UNIFORMS	16,000	13,271	16,000	15,464	16,000	10,000
001-51300-443000	UTILITIES	102,000	107,449	104,000	96,878	116,254	125,000
001-51300-445000	INSURANCE	746,157	901,847	960,000	965,590	965,590	930,590
001-51300-446000	REPAIRS & MAINTENANCE	275,000	256,635	125,000	73,092	87,710	92,000
001-51300-449000	MISCELLANEOUS	10,000	15,418	10,000	21,700	22,454	11,047
001-51300-449002	EMPLOYEE EDUCATIONAL ASSISTANCE		4,196	2,100	10,066	12,079	5,000
001-51300-450000	VEHICLE MAINTENANCE	13,000	16,404	15,000	9,983	11,980	10,000
001-51300-450100	GASOLINE	5,000	7,401	7,800	4,453	5,344	7,000
001-51300-451000	OFFICE SUPPLIES	150,000	189,518	130,000	115,732	138,878	111,919
001-51300-451005-COVID19	OFFICE SUPPLIES-COVID 19		8,267		300	300	
001-51300-452000	OPERATING SUPPLIES	79,000	60,126	60,000	32,219	38,663	25,000
001-51300-452000-COVID19	OPERATING SUPPLIES-COVID 19		5,068				
001-51300-454000	DUES, SUBSCRIPTIONS & TRAINING	70,000	39,514	70,000	43,155	50,000	45,000
	LESS AMTS ALLOCATED TO TRANSPORATION	(36,929)	(36,929)	(42,200)	(35,167)	(42,200)	(54,000)
		\$ 3,836,700	\$ 3,982,814	\$ 3,977,971	\$ 3,458,350	\$ 3,932,774	\$ 3,550,242

# BUILDING & ZONING DEPARTMENT EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-51500-412000	BUILDING & ZONING WAGES	\$ 382,945	\$ 375,196	\$ 397,283	\$ 367,122	\$ 460,230	
001-51500-421000	PAYROLL TAXES	27,765	29,222	30,392	27,019	35,208	
001-51500-422300	401A TOWN CONTRIBUTIONS	28,721	27,519	29,796	25,273	34,517	
001-51500-422400	DEFINED BENEFIT PLAN	102,000	89,307	91,093	75,712	90,855	
001-51500-423000	MEDICAL & LIFE INSURANCE	89,000	90,030	92,864	79,457	94,089	
001-51500-423300	DISABILITY INSURANCE	3,000	3,305	3,741	4,086	5,031	
001-51500-423400	LONG-TERM CARE INSURANCE	3,000	3,169	3,232	3,077	4,102	
001-51500-431000	PROFESSIONAL FEES	550,000	650,024	525,000	337,754	450,000	
001-51500-431100	COMPUTER CONSULTING	12,000	25,210	12,000	23,402	28,082	
001-51500-431400	PRE-EMPLOYMENT				65	65	
001-51500-434007	STATE & COUNTY FEES	60,000	87,951	62,000	89,727	125,000	See Special Revenue Fund
001-51500-442000	UNIFORMS	4,800	4,998	4,800	2,075	4,000	
001-51500-443000	UTILITIES	1,000	1,096	1,300	2,330	3,107	
001-51500-446000	REPAIRS & MAINTENANCE		1,852	2,000	8,139	8,139	
001-51500-449000	MISCELLANEOUS	1,000	111	1,000	593	1,000	
001-51500-449002	EDUCATION REIMBURSEMENTS	2,800	7,213	4,500	(1,510)	(1,510)	
001-51500-450000	VEHICLE MAINTENANCE	1,500	649	1,000	175	1,000	
001-51500-450100	GASOLINE	500		500	643	857	
001-51500-451000	OFFICE EXPENSES	30,000	93,529	30,000	81,697	90,000	
001-51500-452000	OPERATING SUPPLIES	1,000	1,878	1,000	30	1,000	
001-51500-454000	DUES, SUBSCRIPTIONS & TRAINING	11,000	12,505	13,000	9,546	13,000	
		\$ 1,312,031	\$ 1,504,764	\$ 1,306,501	\$ 1,136,412	\$ 1,447,773	\$ -



**PUBLIC SAFETY (POLICE DEPARTMENT) EXPENDITURES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-52100-411000	COMMAND STAFF WAGES	\$ 540,476	\$ 564,379	\$ 577,220	\$ 454,833	\$ 574,258	\$ 594,557
001-52100-412000	POLICE OFFICERS WAGES	3,133,465	3,124,386	3,121,130	2,589,122	3,197,024	3,411,419
001-52100-412001	COMM. OFFICERS WAGES	308,988	328,915	365,878	273,904	335,153	357,555
001-52100-412002	ADMINISTRATIVE WAGES	226,063	231,233	242,816	119,644	128,252	148,795
001-52100-412007	GENERAL SERVICES WAGES	67,916	68,217	69,894	52,170	66,416	74,988
001-52100-412008	SERVICE AIDES				27,166	67,339	52,380
001-52100-413000	OFF DUTY PAY	249,576	119,147	143,957	153,609	176,888	216,888
001-52100-421000	PAYROLL TAXES	346,276	344,021	345,848	274,395	347,718	366,939
001-52100-422300	401A TOWN CONTRIBUTIONS	26,957	34,565	38,763	26,854	39,737	40,929
001-52100-422400	DEFINED BENEFIT PLAN	1,300,000	1,000,000	725,000	833,332	1,000,000	800,000
001-52100-422500	DEFINED BENEFIT PLAN-GENERAL	113,300	112,612	114,864	85,048	102,057	102,057
001-52100-423000	MEDICAL & LIFE INSURANCE	1,449,000	1,463,718	1,518,559	1,149,368	1,351,368	1,351,000
001-52100-423300	DISABILITY INSURANCE	28,000	27,831	31,991	28,267	33,921	34,938
001-52100-423400	LONG-TERM CARE INSURANCE	21,600	20,699	20,841	16,650	19,980	19,980
001-52100-431000	PROFESSIONAL FEES	559,000	507,569	510,000	436,603	526,000	410,000
001-52100-431100	COMPUTER CONSULTING	100,000	61,392	75,000	25,048	30,058	30,000
001-52100-431400	PRE-EMPLOYMENT & PHYSICALS	5,000	6,109	6,000	3,753	4,253	4,253
001-52100-435000	INVESTIGATIONS	5,000	791	5,000	1,273	1,910	3,000
001-52100-435001	INVESTIGATIONS-HIDTA	1,500	1,056	1,000	1,832	1,832	-
001-52100-437000	PROGRAM	20,000	7,676	20,000	4,563	10,000	9,000
001-52100-437001	EXPLORER PROGRAM	10,000	1,095	5,000	692	8,000	8,000
001-52100-442000	UNIFORMS	47,000	37,138	40,000	28,883	40,000	36,600
001-52100-443000	UTILITIES	82,000	132,308	129,000	110,170	135,922	120,000
001-52100-444001	RENTALS HIDTA	12,000	9,578	12,000	7,000	10,000	10,000
001-52100-445000	INSURANCE	8,000	13,312	10,000	26,338	26,338	22,000
001-52100-446000	REPAIRS & MAINTENANCE	24,000	9,906	12,000	14,191	16,000	15,000
001-52100-449000	MISCELLANEOUS	5,000	1,494	5,000	3,057	4,432	4,432
001-52100-449002	EDUCATIONAL ASSISTANCE	15,000	5,939	5,000	(2,721)	1,000	4,000
001-52100-449010	BAD DEBTS	1,000	3,600		750	750	-
001-52100-450000	VEHICLE MAINTENANCE	110,000	73,677	94,500	91,607	109,928	90,000
001-52100-450100	GASOLINE	100,000	96,309	95,000	126,333	151,600	151,600
001-52100-451000	OFFICE SUPPLIES	75,000	154,274	85,000	176,576	211,891	185,000
001-52100-451000-COVID19	OFFICE SUPPLIES-COVID 19		824				
001-52100-452000	OPERATING SUPPLIES	36,000	132,898	76,500	104,303	125,164	45,000
001-52100-452030	AMMUNITION AND TARGETS	10,000	4,724	10,000	2,774	10,000	10,000
001-52100-454000	DUES, SUBSCRIPTIONS & TRAINING	28,000	31,129	40,000	31,179	37,415	37,000
001-52100-455000	SMALL EQUIPMENT		471		101	101	
		\$ 9,065,117	\$ 8,732,992	\$ 8,552,761	\$ 7,278,668	\$ 8,902,701	\$ 8,767,309

# **POLICE GUN RANGE EXPENDITURES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-52200-412000	RANGE WAGES	\$ 86,494	\$ 86,649	\$ 90,905	\$ 70,791	\$ 86,339	\$ -
001-52200-421000	PAYROLL TAXES	6,617	6,804	6,954	5,273	6,605	-
001-52200-422300	401A TOWN CONTRIBUTIONS	5,327	3,744	3,413	3,347	3,413	-
001-52200-422400	DEFINED BENEFIT PLAN	11,000	9,430	9,430	16,241	19,489	-
001-52200-423000	MEDICAL & LIFE INSURANCE	48,000	45,646	48,066	32,662	39,488	-
001-52200-423300	DISABILITY INSURANCE	500	442	608	433	520	-
001-52200-423400	LONG-TERM CARE INSURANCE	720	739	739	554	665	-
001-52200-431000	PROFESSIONAL FEES	2,000	730	1,000			-
001-52200-431100	COMPUTER CONSULTING FEES	2,000	1,900	2,500		2,500	-
001-52200-442000	UNIFORMS	1,600	357	1,600	1,043	1,600	-
001-52200-443000	UTILITIES	15,000	13,308	13,500	11,375	13,650	-
001-52200-446000	REPAIRS & MAINTENANCE	24,000	34,123	35,000	21,801	35,000	-
001-52200-449000	MISCELLANEOUS	1,000		1,000		1,000	-
001-52200-449010	TAXES	7,000	8,633	8,633		8,633	-
001-52200-450000	VEHICLE MAINTENANCE		1,174				-
001-52200-451000	OFFICE SUPPLIES	2,500	2,582	3,000	1,900	1,900	-
001-52200-452000	OPERATING SUPPLIES	5,000	12,013	5,000	7,527	8,000	-
001-52200-452006-COVID19	OPERATING SUPPLIES-COVID19		624				-
001-52200-452030	AMMUNITION & TARGETS	10,000	9,373	12,000	18,054	21,665	-
		\$ 228,758	\$ 238,271	\$ 243,348	\$ 191,001	\$ 250,467	\$ -



# CODE COMPLIANCE EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-52400-412000	CODE COMPLIANCE WAGES	\$ 166,619	\$ 166,511	\$ 172,767	\$ 110,717	\$ 135,675	\$ 139,745
001-52400-421000	PAYROLL TAXES	12,746	12,986	13,217	8,391	10,379	10,690
001-52400-422300	401A TOWN CONTRIBUTIONS	12,496	13,435	12,958	9,788	10,176	10,481
001-52400-422400	DEFINED BENEFIT PLAN	40,000	38,838	39,615	10,879	21,622	21,622
001-52400-423000	MEDICAL & LIFE INSURANCE	58,000	44,187	46,649	27,153	32,153	31,834
001-52400-423300	DISABILITY INSURANCE	1,200	1,297	1,510	820	984	1,014
001-52400-423400	LONG-TERM CARE INSURANCE	2,000	2,032	2,198	1,890	2,257	2,257
001-52400-431000	PROFESSIONAL FEES	150,000	199,215	135,000	142,234	165,000	80,000
001-52400-431100	COMPUTER CONSULTING	3,000	1,866	1,000	4,108	4,930	3,000
001-52400-442000	UNIFORMS	2,400	1,653	2,400	1,328	1,600	800
001-52400-443000	UTILITIES	3,000	3,040	3,200	2,144	2,859	3,000
001-52400-449000	MISCELLANEOUS	1,000	61	1,000	136	1,000	200
001-52400-449002	EMPLOYEE EDUCATION ASSISTANCE	2,400	3,905	4,400			
001-52400-450000	VEHICLE MAINTENANCE	3,000	3,807	2,000	2,492	2,492	2,500
001-52400-450100	GASOLINE	2,000	1,260	1,400	745	894	1,200
001-52400-451000	OFFICE SUPPLIES	3,000	2,554	3,500	2,841	3,409	2,144
001-52400-452000	OPERATING SUPPLIES		40		25	25	
001-52400-454000	DUES, SUBSCRIPTIONS & TRAINING	3,000	847	2,000	2,310	2,772	3,000
		\$ 465,861	\$ 497,534	\$ 444,814	\$ 328,001	\$ 398,226	\$ 313,487

# PHYSICAL ENVIRONMENT (PUBLIC WORKS) EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET FY 2020-2021	ACTUAL FY 2020-2021	BUDGET FY 2021-2022	ACTUAL JULY 31 2022	PROJECTED FY 2021-2022	PROPOSED FY 2022-2023
001-53900-412000	PUBLIC WORKS WAGES	\$ 594,519	\$ 572,486	\$ 588,181	\$ 455,338	\$ 550,640	\$ 592,242
001-53900-412008	PUBLIC WORKS ALLOCATED WAGES	22,820	17,871	20,715	12,947	14,057	8,694
001-53900-421000	PAYROLL TAXES	47,226	45,330	46,581	34,816	43,199	45,972
001-53900-422300	401A TOWN CONTRIBUTIONS	46,300	48,162	45,667	38,802	42,352	45,070
001-53900-422400	DEFINED BENEFIT PLAN	172,000	139,928	142,727	126,325	151,591	151,591
001-53900-423000	MEDICAL & LIFE INSURANCE	229,000	222,752	198,222	192,298	230,298	230,298
001-53900-423300	DISABILITY INSURANCE	4,000	4,610	4,670	4,388	5,266	5,424
001-53900-423400	LONG-TERM CARE INSURANCE	10,800	10,986	10,700	9,744	11,693	11,693
001-53900-431000	PROFESSIONAL FEES		9,363		113	113	-
001-53900-431000	PROFESSIONAL FEES-SPECIAL ASSESSMENT DISTRICTS	350,000	47,758	75,000		188,000	-
001-53900-431100	COMPUTER CONSULTING		404				-
001-53900-431400	PRE-EMPLOYMENT	1,000	185		145	145	1,000
001-53900-442000	UNIFORMS	9,020	8,881	9,400	8,176	9,400	8,600
001-53900-443000	UTILITIES	55,000	70,668	75,000	64,315	77,178	77,000
001-53900-444000	RENTALS	2,000	799	1,000	120	1,000	1,000
001-53900-445000	INSURANCE		977		1,523	1,523	1,500
001-53900-446000	REPAIRS & MAINTENANCE	68,000	49,098	65,000	35,648	47,531	54,000
001-53900-446010	REPAIRS TO NW 121 WAY BRIDGE			455,000	3,532	145,000	145,000
001-53900-446011	REPAIRS TO NW 105 WAY BRIDGE				42,149	75,000	75,000
001-53900-446012	PARCEL B				81,615	85,000	-
001-53900-449000	MISCELLANEOUS	1,000		1,000		1,000	1,000
001-53900-449002	EMPLOYEE EDUCATION ASSISTANCE		3,600	5,000			-
001-53900-450000	VEHICLE MAINTENANCE	22,000	28,297	30,000	17,463	20,956	22,000
001-53900-450100	GASOLINE	18,000	19,875	18,000	25,852	31,022	45,000
001-53900-450200	HEAVY EQUIPMENT	3,000	725	3,000	5,411	6,493	4,000
001-53900-451000	OFFICE SUPPLIES	1,000	4,164	3,000	406	1,385	1,500
001-53900-452000	OPERATING SUPPLIES	5,000	15,827	10,000	19,362	23,234	10,500
001-53900-453000	ROAD MATERIALS AND SUPPLIES	50,000	72,934	65,000	36,747	44,096	40,000
001-53900-453100	RAILROAD CROSSINGS	110,000	44,997	110,000	52,736	110,000	104,839
001-53900-454000	DUES, SUBSCRIPTIONS & TRAINING	1,030	1,996	2,000	11,078	12,000	12,000
001-53900-455000	SMALL EQUIPMENT	3,117	11,041	7,000	7,202	8,642	6,500
001-53900-456000	RECYCLING FEES	16,885	15,363	15,000	11,543	15,391	15,500
		\$ 1,842,717	\$ 1,469,077	\$ 2,006,863	\$ 1,299,794	\$ 1,953,205	\$ 1,716,922



## CIP IMPROVEMENT DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-55900-412000	DEPARTMENT WAGES	\$ 136,297	\$ 114,424	\$ 140,569	\$ 135,800	\$ 159,920	\$ 68,288
001-55900-421000	PATROLL TAXES	1,043	8,035	10,754	9,529	12,234	5,224
001-55900-422300	401A TOWN CONTRIBUTIONS	10,222	10,403	10,543	8,725	11,994	5,122
001-55900-422400	DEFINED BENEFIT PLAN	25,000	26,862	37,399	25,904	31,086	15,000
001-55900-423000	MEDICAL & LIFE INSURANCE	20,000	25,756	28,009	19,835	23,435	16,000
001-55900-423300	DISABILITY INSURANCE	1,000	854	967	614	737	500
001-55900-423400	LONG-TERM CARE INSURANCE	1,000	452	453	623	748	500
001-55900-431000	PROFESSIONAL FEES	50,000	2,924	5,000	2,655	25,000	52,000
001-55900-431100	COMPUTER CONSULTING	3,000	7,771	7,500	5,043	6,052	4,000
001-55900-431400	PRE-EMPLOYMENT	300			130	130	
001-55900-442000	UNIFORMS	3,200	994	3,200	2,067	3,200	1,000
001-55900-443000	UTILITIES	1,000	765	1,000	489	652	1,000
001-55900-446000	REPAIRS & MAINTENANCE		245		138	138	200
001-55900-449000	MISCELLANEOUS	1,000	188	1,000	346	1,000	1,000
001-55900-450000	VEHICLE MAINTENANCE				1,375	1,375	1,000
001-55900-451000	OFFICE SUPPLIES	15,000	16,345	20,000	23,473	28,168	12,000
001-55900-452000	OPERATING SUPPLIES	1,852	1,545	1,400			1,000
001-55900-454000	DUES, SUBSCRIPTIONS & TRAINING	851	1,755	3,000	482	2,000	3,000
		\$ 270,765	\$ 219,318	\$ 270,794	\$ 237,228	\$ 307,868	\$ 186,834

# LAKESIDE RETIREMENT PARK-REAL ESTATE OPERATION EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-56800-421000	PAYROLL TAXES	\$ -	\$ 82	\$ -	\$ -	\$ -	\$ -
001-56800-423400	LONG TERM CARE INSURANCE		13			-	
001-56800-431000	PROFESSIONAL FEES		23,751	5,000	15,742	20,989	20,000
001-56800-434008	SECURITY GUARDS	113,000	133,364	146,941	109,478	109,478	
001-56800-443000	UTILITIES	14,000	22,927	29,685	15,188	20,251	16,000
001-56800-444000	RENT	137,166	137,911	141,281	118,083	141,700	145,519
001-56800-445000	INSURANCE		1,265	1,300		1,300	1,300
001-56800-446000	REPAIRS & MAINTENANCE	25,000	42,580	35,000	44,798	53,758	50,000
001-56800-449000	MISCELLANEOUS	3,500					1,000
001-56800-449010	REAL ESTATE TAXES	19,500	17,902	16,831		16,831	16,831
001-56800-451000	OFFICE EXPENSE	1,000	429	1,000	103	1,000	
001-56800-452000	OPERATING SUPPLIES				2,423	2,423	
001-56800-453000	ROAD MATERIALS AND SUPPLIES	5,500	86,947	10,000	10,359	12,431	14,000
		\$ 318,666	\$ 467,171	\$ 387,038	\$ 316,174	\$ 380,160	\$ 264,650



# HUMAN SERVICES (SENIOR SOCIAL SERVICES) EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-56900-412000	MEAL PROGRAM WAGES	\$ 376,269	\$ 372,072	\$ 413,489	\$ 294,720	\$ 358,023	\$ 346,946
001-56900-412002	MEAL PROGRAM DELIVERY WAGES	109,413	119,272	122,492	98,714	119,253	122,831
001-56900-412004	MEDICAL TRANSPORTATION WAGES	57,842	48,057	22,000			-
001-56900-412005	GENERAL SERVICE WAGES	23,782	21,681	22,264	26,323	33,028	34,019
001-56900-421000	PAYROLL TAXES	43,399	43,945	44,389	31,644	39,038	38,540
001-56900-422300	401A TOWN CONTRIBUTIONS	23,704	27,576	27,041	18,813	27,852	28,688
001-56900-422400	DEFINED BENEFIT PLAN	85,000	74,653	130,000	62,398	74,877	74,877
001-56900-423000	MEDICAL & LIFE INSURANCE	188,000	169,305	175,432	131,737	170,437	160,000
001-56900-423300	DISABILITY INSURANCE	2,100	2,029	2,530	3,111	3,733	4,000
001-56900-423400	LONG-TERM CARE INSURANCE	4,380	5,025	5,083	4,237	5,084	5,000
001-56900-431000	PROFESSIONAL FEES		90				-
001-56900-437000	PROGRAM EXPENSES-HOT MEALS	525,000	516,643	780,000	614,473	737,368	741,000
001-56900-437007	HOMECARE SERVICES	90,000	106,572	123,000	80,918	107,891	99,000
001-56900-437008	MEDICAL TRANSPORTATION		689	12,000	9,292	12,389	12,389
001-56900-442000	UNIFORMS	6,200	5,433	6,200	5,679	6,200	5,800
001-56900-443000	UTILITIES	61,000	34,334	30,000	19,037	22,844	25,000
001-56900-445000	INSURANCE		1,310			-	-
001-56900-446000	REPAIRS & MAINTENANCE	10,000	5,431	10,000	10,230	15,161	9,000
001-56900-449000	MISCELLANEOUS	1,000		1,000		1,000	-
001-56900-450000	VEHICLE MAINTENANCE	9,000		10,000	5,202	6,936	10,000
001-56900-450100	GASOLINE	7,200	13,441	9,000	4,353	5,804	9,000
001-56900-451000	OFFICE SUPPLIES	1,500	8,782	1,000	1,493	1,792	2,500
001-56900-451000-COVID19	OFFICE SUPPLIES-COVID19		699				
001-56900-452000	OPERATING SUPPLIES	87,358	93,992	90,000	72,358	86,830	75,204
001-56900-452000-COVID19	OPERATING SUPPLIES-COVID19		491				
		\$ 1,712,147	\$ 1,671,522	\$ 2,036,920	\$ 1,494,732	\$ 1,835,540	\$ 1,803,795

# CULTURE AND RECREATION (PARKS AND RECREATION) DEPT. EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
001-57200-411000	DIRECTORS & SUPERVISOR WAGES	\$ 89,192	\$ 87,787	\$ 88,000	\$ 71,754	\$ 129,973	\$ 133,975
001-57200-412000	PARK ATTENDANT WAGES	119,453	86,671	106,800	90,134	106,638	102,914
001-57200-412002	AFTERSCHOOL/SUMMER CAMP WAGES	208,112	235,187	262,049	199,626	202,891	199,046
001-57200-412007	POOL WAGES			50,000		-	37,303
001-57200-412008	SCHOOL BUS WAGES	69,310	75,062	68,507	49,804	62,720	73,082
001-57200-421000	PAYROLL TAXES	37,184	37,525	37,283	31,188	38,420	41,793
001-57200-422300	401A TOWN CONTRIBUTIONS	8,500	10,218	10,726	7,963	11,048	11,379
001-57200-422400	DEFINED BENEFIT PLAN	34,000	8,561	8,561	27,832	33,399	33,399
001-57200-423000	MEDICAL & LIFE INSURANCE	169,000	172,617	179,017	133,923	160,923	171,625
001-57200-423300	DISABILITY INSURANCE	900	911	1,116	935	1,122	1,200
001-57200-423400	LONG-TERM CARE INSURANCE	500	641	498	412	494	500
001-57200-431000	PROFESSIONAL FEES				4,665	4,665	-
001-57200-431100	COMPUTER CONSULTING	1,000					-
001-57200-431400	PRE-EMPLOYMENT		550		160	160	-
001-57200-437000	NON AGE RESTRICTED OTHER PROGRAMS	10,000	35,728	15,000	8,133	15,000	10,000
001-57200-437001	CHILDREN EVENTS	10,000	2,612	10,000	4,207	5,048	8,000
001-57200-437002	THANKSGIVING EXPENSES	22,000	14,088	25,000	19,505	19,505	20,000
001-57200-437003	SPORT PROGRAMS	1,000	1,785	1,000	950	1,000	1,000
001-57200-437004	SUMMER CAMP PROGRAM	17,000	6,622	13,000	7,305	13,000	13,000
001-57200-437005	CHRISTMAS EXPENSES	42,000	8,975	45,000	15,390	15,390	20,000
001-57200-437006	AFTERSCHOOL PROGRAM EXPENSES	28,000	18,398	28,000	21,073	25,288	28,000
001-57200-437007	JULY 4 EXPENSES	6,000	4,488	10,000	8,510	8,510	10,000
001-57200-437008	EASTER EXPENSES	6,000	220	6,000	2,684	2,684	6,000
001-57200-437009	WEEKEND MEAL EXPENSES	127,000	118,500	127,000	104,474	125,369	127,000
001-57200-437010	MYSC PROGRAM EXPENSES	10,000	2,818	10,000	3,494	10,000	5,000
001-57200-442000	UNIFORMS	3,200	5,600	5,200	4,456	5,200	4,800
001-57200-443000	UTILITIES	13,000	12,140	12,000	12,043	14,452	12,000
001-57200-445000	INSURANCE		1,702	1,702		1,702	1,700
001-57200-446000	REPAIRS & MAINTENANCE	45,000	34,601	45,000	42,911	51,493	25,000
001-57200-449000	MISCELLANEOUS	1,000	150	1,000	886	1,000	1,000
001-57200-449002	EMPLOYEE EDUCATION ASSISTANT		7,946	6,000	6,007	7,208	6,000
001-57200-450000	VEHICLE MAINTENANCE	15,000	15,358	20,000	10,182	12,218	12,000
001-57200-450100	GASOLINE	4,800	3,728	4,000	7,741	10,321	10,000
001-57200-451000	OFFICE SUPPLIES	3,500	2,913	4,000	7,137	8,000	7,000
001-57200-452000	OPERATING SUPPLIES	15,000	23,762	30,000	4,489	5,387	7,000
001-57200-454000	DUES, SUBSCRIPTIONS & TRAINING	1,133	1,157	1,000	1,386	1,663	1,500
		\$ 1,117,784	\$ 1,039,021	\$ 1,232,459	\$ 911,359	\$ 1,111,891	\$ 1,142,217



# CAPITAL EXPENDITURES- GENERAL FUND

			BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
CIP NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
Physical Environment-Public Works								
	001-53900-464000	OTHER EQUIPMENT	\$ -	\$ 12,317	\$ -	\$ 8,015	\$ 8,015	\$ -
0101/0118	001-53900-465009	SRD MASTER PLAN	35,000	14,496	20,000	9,603	12,000	
0103	001-53900-465008	NW 106TH TERRACE	50,000	21,670		2,340	2,340	
0104	001-53900-465010	NW 87TH AVE ROW	50,000	5,995				
0105	001-53900-446000	NW 105TH WAY BRIDGE		999				
0107	001-53900-465107	SRD NW 116 WAY TO NW 121 WAY					180,000	1,000,000
0108	001-53900-465011	TRANSPORTATION STUDY		4,000				
0109	001-53900-465109	NW 69TH AVE IMPROVEMENTS	35,000					
0112	001-53900-465017	SRD SR 826 TO NW 72ND AVE IMPROV.	400,000	698,754	300,000	15,740	400,000	
0113	001-53900-465113	NW 96TH STREET NW87A-NWSRD					33,000	80,000
0116	001-53900-465021	NW 90 ST-SEGMENT 97A-87A	50,000					
0118	001-53900-465118	SRD NW 116 WAY TO NW 87A	100,000					
0119	001-53900-465024	SRD NW87A-SR826	35,000	2,988	35,000	7,626	20,000	
0121	001-53900-446000	NW 121 WAY BRIDGE		61,393				
0124	001-53900-465124	NW 89 AVE FEC TO SRD				13,695	78,000	
0130	001-53900-465130	NW 99 TERRACE CONNECTOR	170,000	5,127	600,000	26,388	25,000	-
0131/0247	001-53900-465131	NW 118 WAY (FEC-SRD)				15,907		
0137	001-53900-465137	NW 77 COURT TO SRD	25,000					
0138	001-53900-465036	MULTIMODAL MOBILITY STUDY	82,000	50,627				
0143	001-53900-465034	NW 95 ST EXTENSION	350,000	113,133	150,000	31,739	31,739	
0146	001-53900-465146	NW 82 AVENUE EXTENSION		450	25,000	675	15,000	
0155	001-53900-465155	NW 107 AVEUE EXTENSION			25,000		25,000	
0156	001-53900-465156	NW 89 AVE FROM NW 95 ST TO FEC	300,000	239,889	900,000	186,154	120,000	-
0160	001-53900-465160	NW 107 AVE-NW 90ST TO NW 106ST	25,000	10,715	50,000	608	25,000	
0209-01	001-53900-465039	NW 93 ST FROM NW 87 AVE TO FEC	50,000	56,743	200,000	57,985	36,000	-
0212-01	001-53900-465212	NW 79 AVE TRAFFIC SIGNAL STUDY	100,000		50,000			
0220	001-53900-465220	NW 97 AVE -90S-106S	35,000					
0245-1	001-53900-465245	NW 90 ST AND NW 91 ST			35,000			
0252	001-53900-465252	NW 79 AVE METRO SITE PLANNING	35,000		35,000			

# CAPITAL EXPENDITURES- GENERAL FUND CONTINUED

CIP NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
			FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
0284	001-53900-465284	NW 97TH AVE (114W-SRD)				22,904	22,904	
0285	001-53900-465285	PELMAD PHASE 2					60,000	36,000
0292	001-53900-465292	PUBLIC WORKS FACILITY						25,000
0296	001-53900-465296	NW 97 AVE WATER AND ROAD				10,173		
0297	001-53900-465297	NW 97TH AVE (114W-109th)	325,000	53,425	500,000	37,492	100,000	-
0309	001-53900-465309	NW 82 AVE 91S-93S		45	25,000	335	335	
0314	001-53900-465314	MULTIMODAL MOBILITY STUDY	107,000	17,220	72,000	80,224	80,224	
0316	001-53900-465316	NW 80 ST & NW 77 CT 3R+D		64,785		51,557	15,600	30,000
0343	001-53900-465343	TRANSPORTATION ALTERNATIVES	35,000	10,285	70,000	1,320	35,000	35,000
0350	001-53900-465350	NW 93 ST & NW 89 AVE INTERSECTION	75,000	2,100	72,000			
0359	001-53900-465359	NW 90 ST -84 ROAD CONNECTOR	25,000					
0372	001-53900-465372	NW 84 AVE SEG 71S-74S		6,615	20,000	495	20,000	
0383-1	001-53900-465383	NW 83 AVE SEGMENT 85S-90S		315				
0386-1	001-53900-465386	NW 106 TERRR & NW 106 ST-NW116W			100,000			
0387-1	001-53900-465387	NW 87TH AVE ROW		11,933	35,000	5,395	5,395	
	001-53900-446000	PARCEL B COSTS		10,234	700,000			
0402	001-53900-465402	MEDLEY PALMETTO WALKWAY			65,000			
			2,494,000	1,476,253	4,084,000	586,370	1,350,552	1,206,000
General Administration								
0341	001-51300-463000	KITCHEN REMODELING	50,000	37,878	30,000	10,032	10,032	
	001-51300-464000	FORKLIFT		6,500				
	001-51300-464000	NEW SERVER		11,178				
	001-51300-464000	ROOF AND WINDOW REPAIRS	150,000					
	001-51300-464000	AIR CONDITIONING			75,000	39,400	39,400	
	001-51300-464000	BUILDING CAMERAS			40,000			
	001-51300-464000	AUDIO VISUAL UPGRADES		52,338	55,000	4,956	4,956	
	001-51300-464000	NEW PHONE SYSTEM	35,000					
	001-51300-464000	PAPERLESS AGENDAS	15,000					
			250,000	107,894	200,000	54,389	54,389	



# CAPITAL EXPENDITURES- GENERAL FUND CONTINUED

CIP NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET FY 2020-2021	ACTUAL FY 2020-2021	BUDGET FY 2021-2022	ACTUAL JULY 31 2022	PROJECTED FY 2021-2022	PROPOSED FY 2022-2023
<b>Public Safety</b>								
PS-0010	001-52100-461000	VEHICLE PURCHASE	35,000		35,000	89,617	89,617	
	001-52100-464000	BODY CAMERAS	100,000					
	001-52100-464000	BUILDING CAMERAS			40,000		40,000	
	001-52100-464000	SERVER		20,000				
	001-52100-464000	GYM EQUIPMENT		5,995				
			135,000	25,995	75,000		129,617	-
<b>Lakeside Real Estate</b>								
	001-56800-463000	WALL NW 107TH AVE		91,946	125,000	77,758	77,758	
	001-56800-463000	WALL ADJACENT TO PARCEL B				115,963	115,963	
0200	001-56800-463000	LAKESIDE COMMUNITY NIP	100,000		130,000	90,327	95,000	
0219	001-56800-463000	LAKESHORE RESTORATION SEG 1 AND 3	275,000					
0304/0204	001-56800-465001	LAKESHORE RESTORATION SEG 2	830,000	30,812	795,000	755,530	874,323	
			1,205,000	122,758	1,050,000	1,039,578	1,163,044	-
<b>Senior Social Services</b>								
	001-56900-461000	VEHICLE PURCHASE	40,000					
0229	001-56900-463000	REC CENTER IMPROVEMENTS	280,000	356,536			20,000	20,000
			320,000	356,536	-	-	20,000	20,000
<b>Parks Recreation and Culture</b>								
1301	001-57200-463000	DANNY MEEHAN PARK		8,482				
0214-2	001-57200-465001	MIAMI CANAL SEAWALL		6,426				42,170
0257	001-57200-463000	TWP WEST PARKING	300,000		35,000			
0258	001-57200-465003	TWP COMMUNITY CENTER						50,000
0227	001-57200-465002	COMMUNITY POOL	1,625,000	1,274,434	325,000	426,535	809,252	
			1,925,000	1,289,342	360,000	426,535	809,252	92,170
			\$ 6,329,000	\$ 3,378,777	\$ 5,769,000	\$ 2,106,872	\$ 3,526,854	\$ 1,318,170

# WATER AND SEWER UTILITIES DEPARTMENT- OPERATIONS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET FY 2020-2021	ACTUAL FY 2020-2021	BUDGET FY 2021-2022	ACTUAL JULY 31 2022	PROJECTED FY 2021-2022	PROPOSED FY 2022-2023
<b>TOTAL REVENUES</b>							
010-00000-334900	GRANT REVENUE-FDOT & ARPA	\$ 500,000	\$ -	\$ 920,000	\$ 221,670	\$ 500,000	\$ 222,127
010-00000-325105-SW0285	PELMAD DISTRICT				410,515	410,515	-
010-00000-343300	UTILITY USER FEES-ADJUSTMENTS		(33,669)				
010-00000-343301	RESIDENTIAL WATER FEES	42,000	25,219	47,645	33,426	40,339	41,000
010-00000-343302	RESIDENTIAL SEWER FEES	49,000	70,622	76,209	41,152	49,739	49,000
010-00000-343303	COMMERCIAL WATER FEES	2,676,618	2,800,133	2,727,296	2,791,904	3,334,507	3,180,000
010-00000-343304	COMMERCIAL SEWER FEES	2,704,134	3,034,248	3,045,555	2,690,748	3,300,407	3,400,000
010-00000-343305	LATE FEES	50,000	86,636	82,196	72,419	86,903	100,000
010-00000-343307	FIRE SPRINKLER BILLINGS	18,325	17,800	18,325	19,355	19,355	19,355
010-00000-343600	WATER & SEWER OTHER				100	100	
010-00000-343601	JOINT USER FEES-PENNSUCO		9,228		118,425	118,425	
010-00000-343602	INSTALLATION & CONNECTION FEES	92,000	83,448	92,000	115,481	115,481	115,000
010-00000-343603	SEWER SYSTEM MISCELLANEOUS CHARGES	19,000	5,200	19,000	14,400	14,400	14,400
010-00000-361000	INTEREST EARNINGS	25,000	19,475	10,000	12,591	20,000	16,000
010-00000-369000	MISCELLANEOUS		682		2,448	2,508	3,000
010-00000-369100	GAIN/LOSS ON EQUIPMENT SALE				10,100	10,100	
<b>TOTAL REVENUES</b>		<b>6,176,077</b>	<b>6,119,022</b>	<b>7,038,226</b>	<b>6,554,734</b>	<b>8,022,778</b>	<b>7,159,882</b>
<b>EXPENSES</b>							
010-53600-411000	DIRECTORS WAGES	122,952	120,188	122,350	98,994	131,489	83,700
010-53600-412000	TECHNICAL STAFF WAGES	536,037	554,993	553,099	411,836	515,502	463,086
010-53600-412001	ADMINISTRATIVE STAFF WAGES	51,349	59,722	61,463	57,119	70,049	72,500
010-53600-412007	WAGES ALLOCATED FROM GENERAL FUND	299,963	288,707	291,792	209,322	234,451	192,500
010-53600-421000	PAYROLL TAXES	77,288	75,101	78,696	56,914	72,789	62,102
010-53600-422300	401A TOWN CONTRIBUTIONS	75,773	73,315	80,401	57,289	71,362	60,884
010-53600-422400	DEFINED BENEFIT PLAN	253,000	(22,617)	219,476	205,182	246,219	246,219
010-53600-423000	MEDICAL & LIFE INSURANCE	114,846	93,156	115,211	251,044	297,044	297,044
010-53600-429000	OPEB EXPENSE FOR RETIREES	335,000	260,597	347,496			
010-53600-423300	DISABILITY INSURANCE	7,000	6,560	7,444	5,876	7,051	7,300
010-53600-423400	LONG-TERM CARE INSURANCE	6,000	6,924	6,840	5,984	7,180	7,100
010-53600-431000	PROFESSIONAL FEES	265,000	368,536	265,000	396,381	475,657	400,000
010-53600-431100	COMPUTER CONSULTING	10,000	11,281	8,500	4,014	4,817	8,500
010-53600-431400	PRE-EMPLOYMENT	1,000	570		130	260	1,000
010-53600-432000	AUDITING	20,000	25,000	20,000	10,300	20,000	20,000
010-53600-438000	WATER PURCHASED	663,895	772,384	763,822	743,798	885,000	885,000
010-53600-439000	SEWER TREATED	1,467,210	1,828,597	2,086,975	1,099,034	1,415,034	1,400,000
010-53600-442000	UNIFORMS	9,300	7,144	9,300	7,957	9,300	8,500
010-53600-443000	UTILITIES	100,000	98,918	100,000	68,066	81,679	85,000
010-53600-445000	INSURANCE	85,000	114,421	113,000	116,654	117,406	115,000
010-53600-446000	REPAIRS & MAINTENANCE	10,000	12,263	10,000	5,379	6,455	5,000
010-53600-446010	WATER MAINTENANCE AND REPAIRS	61,000	167,285	177,000	129,098	240,000	175,000
010-53600-446020	SEWER MAINTENANCE AND REPAIRS	265,000	847,146	300,000	154,056	200,000	410,000
010-53600-449000	MISCELLANEOUS	1,000	6,511		2,072	2,486	1,000
010-53600-449002	EMPLOYEE EDUCATIONAL REIMBURSEMENT				7,617	7,617	2,000
010-53600-449010	FEC LICENSES		50,851	17,433	18,973	18,973	19,000
010-53600-449015	BAD DEBTS	50,000	19,884	24,234	14,674	17,609	18,000
010-53600-450000	VEHICLE MAINTENANCE	25,000	55,980	27,000	29,266	35,119	25,000
010-53600-450100	GASOLINE	28,000	25,876	26,000	17,524	23,365	22,000
010-53600-450200	HEAVY EQUIPMENT REPAIRS	14,000	25,821	12,000	12,419	14,903	16,000
010-53600-451000	OFFICE SUPPLIES	35,000	40,337	38,000	25,360	30,432	22,000
010-53600-452000	OPERATING SUPPLIES	20,000	20,430	15,000	17,468	20,962	14,000
010-53600-452010	WATER METERS, PIPS AND OTHER SUPPLIES	150,000	18,744	87,000	2,369	10,000	30,000
010-53600-453000	ROAD MATERIALS	35,000	30,319	20,000	11,774	14,129	15,000
010-53600-454000	DUES, SUBSCRIPTIONS & TRAINING	10,000	7,587	9,500	21,534	25,841	20,000
010-53600-455000	SMALL EQUIPMENT	2,000	2,707	2,000	234	2,000	2,000
010-53600-459000	DEPRECIATION	762,585	794,892	800,000	665,404	798,485	812,832
010-53600-472000	INTEREST EXPENSE	20,497	20,497	17,231	17,231	17,231	17,231
<b>TOTAL EXPENSES</b>		<b>5,989,695</b>	<b>6,890,627</b>	<b>6,833,263</b>	<b>4,958,346</b>	<b>6,147,897</b>	<b>6,041,498</b>
<b>NET INCOME (LOSS)</b>		<b>\$ 186,382</b>	<b>\$ (771,605)</b>	<b>\$ 204,963</b>	<b>\$ 1,596,388</b>	<b>\$ 1,874,881</b>	<b>\$ 1,118,384</b>
<b>UNRESTRICTED RESERVES BEGINNING</b>							
<b>ADD NET INCOME (LOSS)</b>		<b>186,382</b>	<b>(771,605)</b>	<b>204,963</b>	<b>1,596,388</b>	<b>1,874,881</b>	<b>1,118,384</b>
<b>ADD DEPRECIATION</b>		<b>762,585</b>	<b>794,892</b>	<b>800,000</b>	<b>665,404</b>	<b>798,485</b>	<b>812,832</b>
<b>OPEB- NONCASH</b>		<b>114,846</b>	<b>11,330</b>	<b>115,211</b>			
<b>PENSION DIFFERENCES-NONCASH</b>			<b>(242,093)</b>				
<b>LESS PRINCIPAL DEBT REPAYMENTS</b>			<b>(121,990)</b>	<b>(125,256)</b>	<b>(125,256)</b>	<b>(125,256)</b>	<b>(125,256)</b>
<b>LESS CAPITAL EXPENDITURES</b>			<b>(2,733,700)</b>	<b>(3,020,000)</b>	<b>(1,284,061)</b>	<b>(2,198,210)</b>	<b>(337,000)</b>
<b>UNRESTRICTED RESERVES ENDING</b>		<b>\$ 2,661,792</b>	<b>\$ 4,806,979</b>	<b>\$ 2,781,897</b>	<b>\$ 5,659,455</b>	<b>\$ 5,156,880</b>	<b>\$ 6,625,840</b>



# WATER AND SEWER UTILITIES- CAPITAL PROJECTS

CIP NUMBER	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
	GENERATOR	\$	-	\$	36,161	\$	-
	BY-PASS PUMP					50,000	50,000
	VAN					35,000	
0123	PUMP STATION ACQUISITION					50,000	50,000
0127	NW 74 AVE WATER DISTRICT IMPROVEMENTS	50,000					
0129	WWCS PS-500 RELOCATION	35,000		35,000			
0144	NW 74TH STREET WATER MAIN	1,000,000	126,110	1,170,000	1,016,932	1,370,000	
0210	NW 74TH ST WATER & SEWER STUDY AREA	200,000	2,048	50,000			-
0247/0375	SEWER PUMP STATION 001-HARDENING		6,222	350,000	29,828	40,000	100,000
0256	SRD FORCE MAIN PS 400 NW 106ST	35,000					
0285	PELMAD PHASE 2					10,000	12,000
0292	PUBLIC WORKS FACILITY						25,000
	NW 97 AVE WATER AND SEWER UTILITIES						
0296	CONNECTION FROM NW 109ST TO SRD	730,000	29,246	655,000	6,658	110,000	100,000
0313	REPLACEMENT OF ACP WATER MAINS	100,000		100,000			
0361	NEW WATER SEWER SERVICE AREA LAKEVIEW	498,700	22,017	350,000	230,643	350,000	
0368	WASTEWATER MASTER METER P-42 RELOCATION	50,000	975	275,000			
0370	NW 107 AVE WATER & SEWER	35,000	16,192	35,000		33,210	
		\$ 2,733,700	\$ 238,971	\$ 3,020,000	\$ 1,284,061	\$ 2,198,210	\$ 337,000

# STORMWATER UTILITIES- OPERATIONS

ACCOUNT NUMBER	ACCOUNT DSCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
REVENUES							
030-00000-334900	GRANTS-PROJECT-0121	\$ 412,500	\$ -	\$ 412,000	\$ -	\$ -	\$ 412,000
030-00000-334900	GRANTS-PROJECT-0107			500,000			200,000
030-00000-334900	GRANTS-PROJECT-0130						125,000
030-00000-334900	GRANTS-VULNERABILITY ASSESSMENT						174,600
030-00000-343300	UTILITY USER FEES	2,869,264	2,614,928	2,725,801	2,619,623	2,619,623	2,619,623
030-00000-361000	INTEREST EARNINGS	10,000	19,586	10,000	8,281	15,000	15,000
030-00000-369000	MISCELLANEOUS		8,308		4,456	5,039	
030-00000-325100-SW-0115	DISTRICT 01-79A		929,468	19,568			
030-00000-325110	SANDERSON DISTRICT						
030-00000-325115	CURTIS DISTRICT						
030-00000-325105-SW-0285	DISTRICT 09-PELAMD			101,458	768,400	768,400	
	TOTAL REVENUES	3,291,764	3,572,290	3,768,827	3,400,760	3,408,062	3,546,223
EXPENSES							
030-53800-412000	TECHNICAL STAFF WAGES	172,947	175,138	201,520	150,978	191,408	198,386
030-53800-412007	WAGES ALLOCATED FROM GENERAL FUND	309,388	302,664	312,252	251,571	315,615	220,558
030-53800-421000	PAYROLL TAXES	36,899	34,670	39,304	29,118	38,787	32,049
030-53800-422300	401A TOWN CONTRIBUTIONS	36,175	33,173	37,096	28,648	38,027	31,421
030-53800-422400	DEFINED BENEFIT PLAN	119,480	(25,147)	103,864	103,365	124,015	124,015
030-53800-422900	OPEB	44,207	34,455	42,546			
030-53800-423000	MEDICAL & LIFE INSURANCE	153,000	96,383	130,195	98,682	116,609	114,000
030-53800-423300	DISABILITY INSURANCE	3,000	2,750	3,119	2,599	3,119	3,200
030-53800-423400	LONG-TERM CARE INSURANCE	4,800	5,448	5,729	4,195	5,593	5,500
030-53800-431000	PROFESSIONAL	115,000	186,402	125,000	408,035	300,000	275,000
030-53800-431100	COMPUTER CONSULTING	2,000	998	2,000	214	2,000	2,000
030-53800-431400	PRE-EMPLOYMENT		40		80	80	
030-53800-432000	AUDITING	9,000	10,000	9,000	5,150	9,000	10,000
030-53800-442000	UNIFORMS	3,200	496	3,200	768	3,200	1,200
030-53800-443000	UTILITIES	14,000	16,042	12,000	10,296	13,728	12,000
030-53800-444000	RENTALS	2,300		2,300			
030-53800-445000	INSURANCE	42,000	54,163	55,000	58,150	58,150	58,000
030-53800-446000	REPAIRS & MAINTENANCE	6,000	6,055	6,400	5,342	6,410	5,000
030-53800-446040	DRAINAGE SYSTEM R & M	12,000	30,285	24,000	19,810	100,000	167,949
030-53800-446050	CANAL MAINTENANCE	35,000	20,317	35,000	22,068	35,000	35,000
030-53800-449000	MISCELLANEOUS	1,000	1				
030-53800-449015	BAD DEBTS	20,000	28,823	10,000			
030-53800-450000	VEHICLE MAINTENANCE	12,000	6,903	12,000	12,163	14,596	10,000
030-53800-450100	GASOLINE	6,000	9,128	6,000	9,225	11,070	11,000
030-53800-450200	HEAVY EQUIPMENT REPAIRS	75,000	67,477	50,000	54,670	65,604	65,000
030-53800-451000	OFFICE SUPPLIES	6,000	3,711	6,000	1,551	1,861	4,500
030-53800-452000	OPERATING SUPPLIES	3,000	7,112	3,000	9,271	11,125	7,200
030-53800-453000	ROAD MATERIALS AND SUPPLIES	25,000	4,041		992	1,190	
030-53800-454000	DUES, SUBSCRIPTIONS & TRAINING	3,000	1,948	3,000	2,122	3,000	3,000
030-53800-455000	SMALL EQUIPMENT	1,000	812	1,000	54	54	
030-53800-459000	DEPRECIATION	520,606	533,380	550,000	447,007	536,408	550,000
030-53800-471000	DEBT SERVICE-MIAMI DADE BONDS	14,000	14,200	14,000		14,000	14,000
030-53800-472000	DEBT SERVICE-INTEREST	39,710	40,838	38,089	19,389	38,089	38,089
	TOTAL EXPENSES	1,846,712	1,702,706	1,842,614	1,755,513	2,057,739	1,998,067
	NET INCOME (LOSS)	\$ 1,445,052	\$ 1,869,584	\$ 1,926,213	\$ 1,645,247	\$ 1,350,323	\$ 1,548,156
	UNRESTRICTED RESERVES BEGINNING	\$ 3,705,576	\$ 4,338,406	\$ 6,139,824	\$ 6,139,824	\$ 6,139,824	\$ 7,375,095
	ADD NET INCOME (LOSS)	1,445,052	1,869,584	1,926,213	1,645,247	1,350,323	1,548,156
	ADD DEPRECIATION	520,606	533,380	550,000	447,007	536,408	550,000
	OPEB- NONCASH	44,207	34,455	42,546			
	PENSION DIFFERENCES-NONCASH		(114,154)				
	LESS AR CURTIS AND SANDERSON						892,476
	LESS PRINCIPAL DEBT REPAYMENTS	(139,220)	(139,220)	(141,948)	(70,629)	(141,948)	(141,948)
	LESS CAPITAL EXPENDITURES	(5,120,000)	(382,627)	(4,549,000)	(197,600)	(509,513)	(2,402,200)
	UNRESTRICTED RESERVES ENDING	\$ 456,221	\$ 6,139,824	\$ 3,967,635	\$ 7,963,848	\$ 7,375,095	\$ 7,821,579



# STORMWATER UTILITIES- CAPITAL PROJECTS

CIP NUMBER	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
	RESILIENT FLOOD VULNERABILITY ASSESSMENT						\$ 174,600
	NW 89TH AVE & NW 93RD ST	-	-	-	1,035	1,035	-
0107	SRD WEST/NW 116W TO NW 121W	1,050,000	78,358	1,200,000	27,999	120,000	972,000
0105	NW 97 AVE & NW 109 ST		428		113	113	
0111	NW 115 WAY/FEC TO SRD	100,000					
0113	NW 96 STREET FROM NW 87 AVE TO SRD	1,200,000	40,159	535,000	22,361	22,000	120,000
0114	NW 116 WAY AND NW 106 TERRACE	100,000	61,378	425,000	21,677	35,000	
0121	SW PUMP STATION NW 89 AVE & NW 90 S	1,200,000	16,497	790,000	19,376	35,000	600,000
0122	RUSSIAN COLONY CANAL	35,000		35,000			
0124	NW 89 AVE NORTH OF FEC	100,000	603	80,000	16,745	52,000	
0127	NW 74 AVE 3R+D IMPROV 79T-82S		62,820				
0128	NW 77ST DRAINAGE	200,000					
0130	NW 99 TERRACE CONNECTOR					25,000	-
0131	NW 118 WAY FEC-SRD					50,000	150,000
0156	NW 89 AVE 95th to FEC					80,000	80,000
0209	NW 93 ST SEGMENT 87A-FEC		19,710			24,000	-
0218	CANAL C-6 BULKHEAD SEGMENT 3	35,000					
0285	PELMAD PHASE 2	800,000	77,810	800,000	89,330	30,000	36,000
0292	PUBLIC WORKS FACILITY						25,000
0316	NW 80 STREET & NW 77 CT	200,000	24,865	584,000		36,400	70,000
0342	NW 74 AVE SEGMENT 74S-METRO	100,000		100,000			
501	RESILENCY PLANNING STORMWATER MASTER PLAN						174,600
		\$ 5,120,000	\$ 382,628	\$ 4,549,000	\$ 197,600	\$ 509,513	\$ 2,402,200

# BUILDING SPECIAL REVENUE FUND

ACCOUNT NUMBER	ACCOUNT DSCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROJECTED	PROPOSED
		FY 2020-2021	FY 2020-2021	FY 2021-2022	JULY 31 2022	FY 2021-2022	FY 2022-2023
<u>Revenues</u>							
	OPERATING TRANSFER FROM THE						
	GENERAL FUND						\$ 2,000,000
101-00000-381000							1,100,000
101-00000-322000	BUILDING PERMITS						46,000
101-00000-322001	BUILDING PERMITS-RADON						45,000
101-00000-322002	BUILDING PERMITS-CODE COMPLIANCE						10,000
101-00000-322004	BUILDING PERMITS-MISCELLANEOUS						30,000
101-00000-322005	BUILDING PERMITS-MECHANICAL						85,000
101-00000-322006	BUILDING PERMITS-ELECTRICAL						20,000
101-00000-322007	BUILDING PERMITS-PLUMBING						42,000
101-00000-322008	BUILDING PERMITS-ROOFING						22,000
101-00000-322009	BUILDING PERMITS-PAVING & DRAINAGE						2,000
101-00000-322011	BUILDING PERMITS-SIGN						2,000
101-00000-322012	BUILDING PERMITS-FENCE						3,404,000
<u>Total Transfers In and Revenues</u>							
<u>Expenditures</u>							
101-51500-412000	BUILDING & ZONING WAGES						\$ 381,937
101-51500-412007	ALLOCATED SALARIES						51,500
101-51500-421000	PAYROLL TAXES						29,218
101-51500-422300	401A TOWN CONTRIBUTIONS				SEE GENERAL FUND DEPARTMENTAL EXPENDITURES		28,645
101-51500-422400	DEFINED BENEFIT PLAN						105,000
101-51500-423000	MEDICAL & LIFE INSURANCE						94,000
101-51500-423300	DISABILITY INSURANCE						5,000
101-51500-423400	LONG-TERM CARE INSURANCE						4,000
101-51500-431000	PROFESSIONAL FEES						393,190
101-51500-431100	COMPUTER CONSULTING						25,000
101-51500-434007	STATE & COUNTY FEES						85,000
101-51500-442000	UNIFORMS						4,800
101-51500-443000	UTILITIES						3,000
101-51500-445000	INSURANCE						35,000
101-51500-446000	REPAIRS & MAINTENANCE						2,000
101-51500-449000	MISCELLANEOUS						1,000
101-51500-449002	EDUCATION REIMBURSEMENTS						2,500
101-51500-450000	VEHICLE MAINTENANCE						1,000
101-51500-450100	GASOLINE						2,000
101-51500-451000	OFFICE EXPENSES						80,000
101-51500-452000	OPERATING SUPPLIES						1,000
101-51500-454000	DUES, SUBSCRIPTIONS & TRAINING						12,500
101-51500-461000	NEW VEHICLE						56,000
101-51500-464000	NEW PERMITTING SOFTWARE						55,000
<u>Total Expenditures</u>							1,458,291
<u>Projected surplus September 30 2023</u>							\$ 1,945,709



# CAPITAL PROJECTS BY YEAR

CIP NUMBER	ACCOUNT DESCRIPTION	SPENT SO FAR	EXPENDITURES BY YEAR					TOTAL
			PROJECTED FY 2021-2022	PROJECTED FY 2022-2023	PROJECTED FY 2023-2024	PROJECTED FY 2024-2025	PROJECTED FY 2025-2026	
0101/0118	SRD MASTER PLAN	141,162	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
0103	NW 106TH TERRACE	235,924	2,340					2,340
0107	SRD WEST/NW 116W TO NW 121W	439,000	300,000	1,000,000	1,430,000			2,730,000
0109	NW 69TH AVE IMPROVEMENTS	13,650				35,000	125,000	160,000
0111	NW 115 WAY/FEC TO SRD	6,169				100,000	800,000	900,000
0112	SRD SR 826 TO NW 72ND AVE IMPROV.	2,581,752	400,000					400,000
0113	NW 96 STREET FROM NW 87 AVE TO SRD	390,489	60,000	80,000	2,000,000	2,050,000		4,190,000
0114	NW 116 WAY AND NW 106 TERRACE	143,086	35,000			720,000		755,000
0116	NW 90 ST-SEGMENT 97A-87A	26,600				50,000	250,000	300,000
0118	SRD NW 116 WAY TO NW 87A	12,975		-	250,000			250,000
0121	SW PUMP STATION NW 89 AVE & NW 90 S	266,308	35,000	600,000	1,340,000			1,975,000
0122	RUSSIAN COLONY CANAL PS					50,000	150,000	200,000
0123	SEWER PUMP STATION ACQUISITION		50,000	50,000	50,000			150,000
0124	NW 89 AVE FEC TO SRD	31,043	130,000			1,071,000	1,122,000	2,323,000
0128	NW 77ST DRAINAGE	34,824			200,000	1,000,000		1,200,000
0130	NW 99 TERRACE CONNECTOR	40,610	50,000	37,500	1,330,000			1,417,500
0131/0427	NW 118 WAY FEC-SRD	7,954	50,000	150,000	1,650,000			1,850,000
0143	NW 95 ST EXTENSION	139,644	31,739		25,000	430,000		486,739
0144	NW 74TH STREET WATER MAIN	1,292,723	1,370,000					1,370,000
0156	NW 89 AVE FROM NW 95 ST TO FEC	471,103	200,000	80,000	600,000			880,000
0160	NW 107 AVE-NW 90ST TO NW 106ST	18,378	25,000	25,000	50,000			100,000
0200	LAKESIDE COMMUNITY NIP		288,722					288,722
0209	NW 93 ST FROM NW 87 AVE TO FEC	157,938	60,000	8,000	720,000	540,000		1,328,000
0212	NW 79 AVE TRAFFIC SIGNAL STUDY	13,860				400,000		400,000
0247/0375	SEWER PUMP STATION 001-HARDENING	36,050	40,000	100,000	1,400,000			1,540,000
0256	SRD FORCE MAIN PS 400 NW 106ST				35,000	215,000		250,000
0257/0364	TWP WEST PARKING			42,170	265,000			307,170
0258	TWP COMMUNITY CENTER			50,000	500,000	3,000,000		3,550,000
0284	NW 97TH AVE (114W-SRD)	11,452	22,904		180,000	750,000		952,904
0285	PELMAD PHASE 2	195,380	100,000	120,000	500,000	2,280,000		3,000,000
0292	PUBLIC WORKS FACILITY			75,000	600,000	3,000,000		3,675,000
0296	NW 97 AVE WATER	112,506	110,000	100,000	600,000			810,000
0297	NW 109 ST FEC TO SRD	95,985	100,000	-	800,000			900,000
0304/0204	LAKESHORE RESTORATION SEG 2	786,342	874,323					874,323
0313	REPLACEMENT OF ACP WATER MAINS				100,000	100,000	100,000	300,000
0314	MULTIMODAL MOBILITY STUDY	65,445	80,224					80,224
0316	NW 80 ST & NW 77 CT 3R+D	157,807	52,000	100,000	1,000,000			1,152,000
0321	RIVERSIDE EAST WATER DIST SYSTEM						400,000	400,000
0343	TRANSPORTATION ALTERNATIVES	11,605	35,000	35,000				70,000
0361	NEW WATER SEWER SERVICE AREA LAKEVIEW	544,698	350,000					350,000
0368	WASTEWATER MASTER METER P-42 RELOCATION	975			250,000			250,000
0378	NW 121 WAY FEC TO SRD				600,000			600,000
0402	MEDLEY PALMETTO WALKWAY			65,000				65,000
0416-1	NW 78 ST & NW 77 ST WATER						600,000	600,000
0417-1	NW 82 ST WATER DIST SYSTEM						200,000	200,000
501	RESILENCY PLANNING STORMWATER MASTER PLAN		174,600					174,600
1302/0214-2	MIAMI CANAL SEAWALL			42,170	3,100,000			3,142,170
0229/0204	LAKESIDE REC CENTER IMPROVEMENTS		20,000	20,000	200,000			240,000
1506/0227	COMMUNITY POOL	2,224,002	809,252					809,252
			\$ 5,868,104	\$ 2,779,840	\$ 19,775,000	\$ 15,791,000	\$ 3,747,000	\$ 47,960,944

# CAPITAL PROJECTS BY FUNDING

CIP NUMBER		ACCOUNT DESCRIPTION	EXPENDITURES BY SOURCE								
			GENERAL FUND			WATER/SEWER			STORMWATER		
			GRANTS	SPECIAL ASSESSMENTS	RESERVES	GRANTS	SPECIAL ASSESSMENTS	RESERVES	GRANTS	SPECIAL ASSESSMENTS	RESERVES
0101/011											
8	SRD MASTER PLAN			\$ 12,000							\$ 12,000
0103	NW 106TH TERRACE			2,340							2,340
0107	SRD WEST/NW 116W TO NW 121W	300,000	1,000,000	-				200,000	873,600	18,400	2,392,000
0109	NW 69TH AVE IMPROVEMENTS			160,000							160,000
0111	NW 115 WAY/FEC TO SRD								720,000	180,000	900,000
0112	SRD SR 826 TO NW 72ND AVE IMPROV.			400,000							400,000
0113	NW 96 STREET FROM NW 87 AVE TO SRD	300,000		1,190,840				200,000		1,562,000	3,252,840
0114	NW 116 WAY AND NW 106 TERRACE									755,000	755,000
0116	NW 90 ST-SEGMENT 97A-87A			300,000							300,000
0118	SRD NW 116 WAY TO NW 87A		137,500	137,500							275,000
0121	SW PUMP STATION NW 89 AVE & NW 90 S							412,500		1,962,500	2,375,000
0122	RUSSIAN COLONY CANAL PS									200,000	200,000
0123	SEWER PUMP STATION ACQUISITION						150,000				150,000
0124	NW 89 AVE FEC TO SRD			1,389,320						933,680	2,323,000
0128	NW 77ST DRAINAGE									1,200,000	1,200,000
0130	NW 99 TERRACE CONNECTOR			727,500						727,500	1,455,000
0131/0427 NW 118 WAY FEC-SRD									1,480,000	370,000	1,850,000
0143	NW 95 ST EXTENSION			486,739							486,739
0144	NW 74TH STREET WATER MAIN				500,000		870,000				1,370,000
0156	NW 89 AVE FROM NW 95 ST TO FEC	240,000		360,000				160,000		240,000	1,000,000
0160	NW 107 AVE-NW 90ST TO NW 106ST			100,000							100,000
0200	LAKESIDE COMMUNITY NIP			288,722							288,722
0209	NW 93 ST FROM NW 87 AVE TO FEC			818,400						521,600	1,340,000
0212	NW 79 AVE TRAFFIC SIGNAL STUDY		320,000	80,000							400,000
0247/0375 SEWER PUMP STATION 001-HARDENING					442,000		1,098,000				1,540,000
0256	SRD FORCE MAIN PS 400 NW 106ST						250,000				250,000
0257/0364 TWP WEST PARKING				265,000							265,000
0258	TWP COMMUNITY CENTER			3,600,000							3,600,000
0284	NW 97TH AVE (114W-SRD)								762,323	190,581	952,904
0285	PELMAD PHASE 2		1,440,000	360,000		240,000	60,000		720,000	180,000	3,000,000
0292	PUBLIC WORKS FACILITY			1,225,000			1,225,000			1,225,000	3,675,000
0296	NW 97 AVE WATER AND ROAD					640,000	170,000				810,000
0297	NW 109 ST FEC TO SRD		800,000	200,000							1,000,000
0304/0204 LAKESHORE RESTORATION SEG 2		689,336		184,987							874,323
0313	REPLACEMENT OF ACP WATER MAINS						300,000				300,000
0314	MULTIMODAL MOBILITY STUDY	72,200		8,024							80,224
0316	NW 80 ST & NW 77 CT 3R+D		276,480	69,120					645,120	161,280	1,152,000
0321	RIVERSIDE EAST WATER DIST SYSTEM						400,000				400,000
0343	TRANSPORTATION ALTERNATIVES	80,000		25,000							105,000
0361	NEW WATER SEWER SERVICE AREA LAKEVIEW						350,000				350,000
0368	WASTEWATER MASTER METER P-42 RELOCATION						250,000				250,000
0378	NW 121 WAY FEC TO SRD			600,000							600,000
0402	MEDLEY PALMETTO WALKWAY	47,000		18,000							65,000
0416-1	NW 78 ST & NW 77 ST WATER						600,000				600,000
0417-1	NW 82 ST WATER DIST SYSTEM						200,000				200,000
501	RESILENCY PLANNING STORMWATER MASTER PLAN							174,600			174,600
1302/0214 MIAMI CANAL SEAWALL		3,200,000									3,200,000
0229	LAKESIDE REC CENTER IMPROVEMENTS	200,000		520,000							720,000
1506/0227 COMMUNITY POOL				809,252							809,252
		\$5,128,536	\$ 3,973,980	\$14,337,744	\$ 942,000	\$ 880,000	\$5,923,000	\$1,147,100	\$ 5,201,043	\$10,427,541	\$47,960,944



# MAYOR'S PROJECTS

Major Projects Through FY 2024					
Project #	Description	Projected 2021-2022	Budget 2022-2023	Tenative Budget After 2023	Grants
107	NWSRD (121W-116W)	\$ 300,000	\$ 1,000,000	\$ 1,430,000	\$ 500,000
112	NWSRD (74A-72A)	400,000			
113	NW 96 ST (87A-SRD)	60,000	80,000	2,000,000	500,000
121	NW 90th St Stormwater LS 2	35,000	600,000	1,340,000	412,500
130	NW 99 Terrace (87A-SRD)	50,000	37,500	1,330,000	
131	NW 118th WAY FEC-SRD	50,000	150,000	1,650,000	
144	NW 74 St Water Distribution	1,370,000			500,000
156	NW 89 Ave (95S-FEC)	200,000	80,000	600,000	
204	Lakeside Community Center	20,000	20,000	200,000	200,000
209	NW 93 ST FROM NW 87 AVE TO FEC	60,000	8,000	720,000	
214	MIAMI CANAL SEAWALL		42,170	3,100,000	3,200,000
227	Community Pool	809,252			
247	SEWER PUMP STATION 001-HARDENING	40,000	100,000	1,400,000	442,000
258	Tobie Wilson Rec Center		50,000	500,000	
285	PELMAD PHASE 2	100,000	120,000	500,000	
292	Medley Public Works Facility		75,000	600,000	
296	NW 97 Avenue/109 St	110,000	100,000	600,000	
297	NW 97 Ave and NW 109 St Water	100,000	-	800,000	
304	Lakeshore Restoration	874,323			689,336
316	NW 80 STREET & NW 77 CT	52,000	100,000	1,000,000	
361	Lakeview District Water	350,000			
		\$ 4,980,575	\$ 2,562,670	\$ 17,770,000	\$ 6,443,836

# CENTRALIZED PAYROLL & RELATED BENEFITS

DEPARTMENT	BUDGET FY 2020-2021	ACTUAL FY 2020-2021	BUDGET FY 2021-2022	ACTUAL JULY 31 2022	PROJECTED FY 2021-2022	PROPOSED FY 2022-2023
<b><u>Payroll Salaries and Wages</u></b>						
General & Administrative	\$ 1,169,038	\$ 1,185,430	\$ 1,261,733	\$ 999,598	\$ 1,196,060	\$ 1,179,546
Building & Zoning	382,945	375,196	397,283	367,122	460,230	381,937
Police	4,526,484	4,436,277	4,520,895	3,670,448	4,545,329	4,856,582
Gun Range	86,494	86,649	90,905	70,791	86,339	-
Code Compliance	166,619	166,511	172,767	110,717	135,675	139,745
Public Works	617,339	590,357	608,896	468,285	564,697	600,936
Cap. Improv & Econ. Develop.	136,297	114,424	140,569	135,800	159,920	68,288
Senior Services	567,306	561,082	580,245	419,757	510,305	503,796
Parks and Recreation	486,067	484,707	575,356	411,318	502,221	546,320
Water and Sewer	1,010,301	1,023,610	1,028,704	777,271	951,492	811,786
Stormwater	482,335	477,802	513,772	402,549	507,023	418,944
<b>Total salaries and wages</b>	<b>9,631,225</b>	<b>9,502,045</b>	<b>9,891,125</b>	<b>7,833,656</b>	<b>9,619,291</b>	<b>9,507,880</b>
<b><u>Benefits</u></b>						
Payroll Taxes	720,965	714,155	756,673	580,822	786,299	715,372
401A Town Contributions	363,789	365,733	384,836	304,110	376,594	346,389
Defined Benefit Plan Contributions	2,580,878	1,728,897	1,904,028	1,833,355	2,208,576	1,882,146
Medical & Life Insurance	2,736,846	2,654,632	2,769,622	2,266,252	2,695,960	2,551,620
Disability Insurance	55,800	55,256	62,995	56,765	68,998	75,371
Long-Term Care Insurance	80,900	75,230	76,245	62,282	75,696	75,530
Workers Compensation	500,000	524,533	525,000	605,449	605,449	625,000
<b>Total benefits</b>	<b>7,039,178</b>	<b>6,118,436</b>	<b>6,479,399</b>	<b>5,709,036</b>	<b>6,817,572</b>	<b>6,271,428</b>
<b>Total salaries wages and benefits</b>	<b>\$ 16,670,403</b>	<b>\$ 15,620,481</b>	<b>\$ 16,370,524</b>	<b>\$ 13,542,692</b>	<b>\$ 16,436,863</b>	<b>\$ 15,779,308</b>
<b><u>Benefits as a percentage of wages</u></b>	<b>73%</b>	<b>64%</b>	<b>66%</b>	<b>73%</b>	<b>71%</b>	<b>66%</b>



**CENTRALIZED CONTRACTUAL SERVICES AND EXPENDITURES- EXCLUDING CAPITAL OUTLAY, DEB SERVICE**

DEPARTMENT	BUDGET FY 2020-2021	ACTUAL FY 2020-2021	BUDGET FY 2021-2022	ACTUAL JULY 31 2022	PROJECTED FY 2021-2022	PROPOSED FY 2022-2023
General & Administrative	\$ 1,958,157	\$ 2,142,840	\$ 2,022,123	\$ 1,912,739	\$ 2,031,980	\$ 1,731,779
Building & Zoning	675,600	887,016	658,100	554,667	723,740	758,990
Police	1,253,500	1,293,269	1,236,000	1,194,305	1,462,592	1,194,884
Gun Range	70,100	84,817	83,233	61,700	93,948	-
Code Compliance	172,800	218,248	155,900	158,363	184,980	95,844
Public Works	716,052	406,952	949,400	425,136	904,109	625,939
Cap. Improv & Econ. Develop.	76,203	32,532	42,100	36,198	67,714	76,200
Lakeside Real Estate Operations	318,666	467,171	387,038	316,174	380,160	264,650
Senior Services	798,258	787,907	1,072,200	823,035	1,004,214	988,893
Parks and Recreation	381,633	323,841	419,902	297,788	364,264	336,000
Water and Sewer	3,327,405	4,558,592	4,131,764	2,916,151	3,679,044	3,719,000
Stormwater	392,500	454,754	364,900	619,961	636,069	666,849
	<u>\$ 10,140,874</u>	<u>\$ 11,657,939</u>	<u>\$ 11,522,660</u>	<u>\$ 9,316,217</u>	<u>\$ 11,532,814</u>	<u>\$ 10,459,029</u>