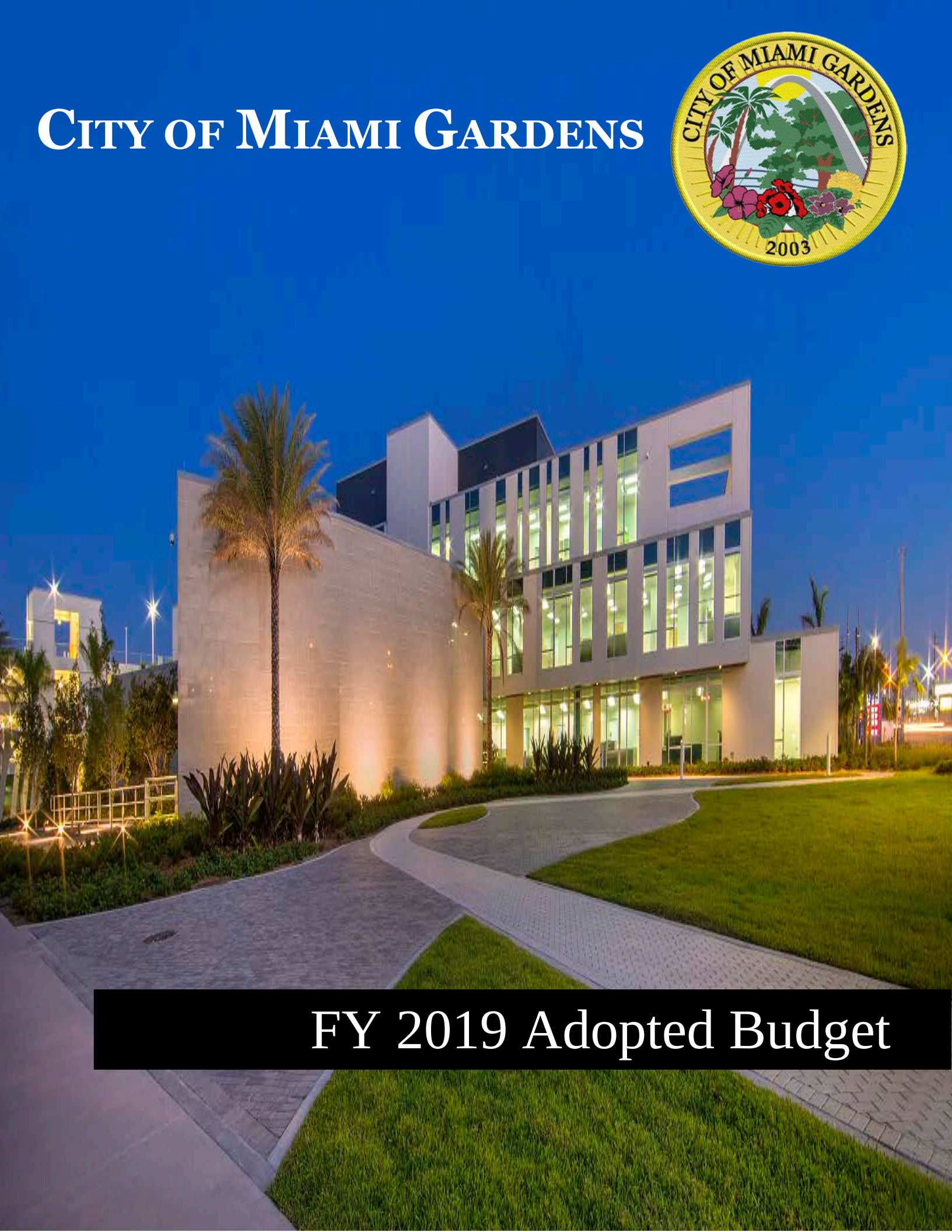
CITY OF MIAMI GARDENS



FY 2019 Adopted Budget


CITY OF MIAMI GARDENS
2003

City Council

Honorable Oliver Gilbert III, Mayor

Lillie Q. Odom, Seat 1
Lisa Davis, Seat 2
Rodney Harris, Seat 3
Felicia Robinson, Seat 4
Vice Mayor Erhabor Ighodaro, At Large
David Williams Jr., At Large

City Manager

Cameron D. Benson

City Attorney

Sonja K. Dickens, Esq.

City Clerk

Mario Bataille, CMC

Executive Staff

Craig Clay, Deputy City Manager
Vernita Nelson, Assistant City Manager

Mirtha Dziedzic, C.G.F.O., Finance Director

City of Miami Gardens, Florida

Vision Statement

The vision of the City of Miami Gardens, Florida, is to enhance the quality of life through the efficient and professional delivery of public services. We are committed to fostering civic pride, participation and responsible development for the community.

Mission Statement

The City will deliver superior services designed to enhance public safety and quality of life while exercising good stewardship through open government and active civic business and resident involvement.

Miami Gardens is and will be a vibrant and diverse City with a strong sense of community ownership, civic pride, abundant employment opportunities and cultural and leisure activities for its residents. We will provide continued economic viability through well planned, responsible and sustainable growth and redevelopment.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Miami Gardens

Florida

For the Fiscal Year Beginning

October 1, 2016

Christopher P. Morrill

Executive Director

Mayor and City Council



Councilwoman
Lillie Q. Odom
lodom@
miamigardens-fl.gov



Vice Mayor
Erhabor Ighodaro, Ph.D.
eighodaro@
miamigardens-fl.gov



Councilman
David Williams Jr.
dwilliamsjr@
miamigardens-fl.gov



Mayor
Oliver Gilbert III
ogilbert@
miamigardens-fl.gov



Councilwoman
Felicia Robinson
frobinson@
miamigardens-fl.gov



Councilwoman
Lisa Davis
ldavis@
miamigardens-fl.gov



Councilman
Rodney Harris
rharris@
miamigardens-fl.gov

Not Available

City Clerk
Mario Bataille, CMC
mbatailler@
miamigardens-fl.gov



City Manager
Cameron D. Benson
cbenson@
miamigardens-fl.gov



City Attorney
Sonja K. Dickens
sdickens@
miamigardens-fl.gov



Assistant City Manager
Vernita Nelson
vnelson@
miamigardens-fl.gov



Deputy City Manager
Craig Clay
cclay@
miamigardens-fl.gov

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City of Miami Gardens

CITY MANAGER'S

BUDGET MESSAGE FOR FISCAL YEAR (FY) 2019

Dear Mayor and City Council:

Presented herein is the City of Miami Garden's FY 2019 Annual Budget. On July 1, 2018, the Miami Dade County Property Appraiser provided an estimated taxable value for the City in the amount of $4,576,969,590, an increase of 8.8% over the FY 2018 final taxable value. This budget proposes the same millage rate for the fifth consecutive year at 6.9363 mills. This rate will generate additional revenue of $2,439,064 from ad valorem taxes compared to FY 2018. Additionally, we are estimating increases in Electric Utility Tax and Sales Tax revenue. Other revenue sources, such as Telecommunication taxes, Electric Franchise Fees, Solid Waste Franchise Fees and Community Oriented Policing Grants are expected to either be lower or remain flat in FY2019. A detailed discussion on these and other revenue sources are included below.

Although we are pleased with the continued growth and direction of the City's finances, we will maintain our conservative approach to operations. We will continue to assure proposed spending is consistent with the public purpose and consistent with upholding our vision and mission statements presented earlier.

GENERAL FUND

Major Revenues

In building a budget, we usually look at revenues first. The Administration is aware of the following for FY 2019 revenue:

- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the taxable value of real and certain personal property. In Miami-Dade County, each municipality sets a tax rate based on its needs and levies this as a dollar cost per $1,000 of taxable valuation. We propose a flat tax rate in this budget of 6.9363 mills. The City's final taxable value provided by the Property Appraiser's Office in July 2018 was $4.58 billion. This reflects an increase of 8.8% from the FY 2018 taxable value. Using the new July 1 taxable value, our roll back millage rate is 6.4244 mills which would generate $2,225,803 less in taxes. This budget is balanced at the current millage of 6.9363.

- **State Revenue Sharing Revenues:** This revenue source was created by the State of Florida to ensure revenue parity among local governments statewide. State Revenue Sharing is comprised of various State-collected revenues including a portion of the State's sales and gas taxes. Revenues from this source is projected to remain flat for the FY 2019.

- **Utility Franchise Fees:** Franchise fees are locally levied taxes designed to compensate the municipality for allowing private utility businesses to use the City's rights-of-way to conduct their business. The Utility Franchise Fee is economy-based revenue. As an area's growth increases, so does the revenue. They are affected by weather, especially electric and water. The electric franchise fees for FY 2018 totals $2,505,686 which is 40.6% above the amount received in the prior fiscal year. For FY 2019 we have continue to maintain a conservative budget of $1,800,000 as that of prior years. Natural gas franchise fees are collected by Miami-Dade County on our behalf and remitted back to the City.

- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services – water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water and-Sewer Department is net after the City's portion of a past payment is deducted (Quality Neighborhood Improvement Program Bond). The Cities of North Miami Beach and Opa Locka are the other utility providers in Miami Gardens. The budget for FY 2019 is $10.5 million, which is relatively flat compared to that of FY 2018, is based on the trends of revenue received in the current fiscal year.

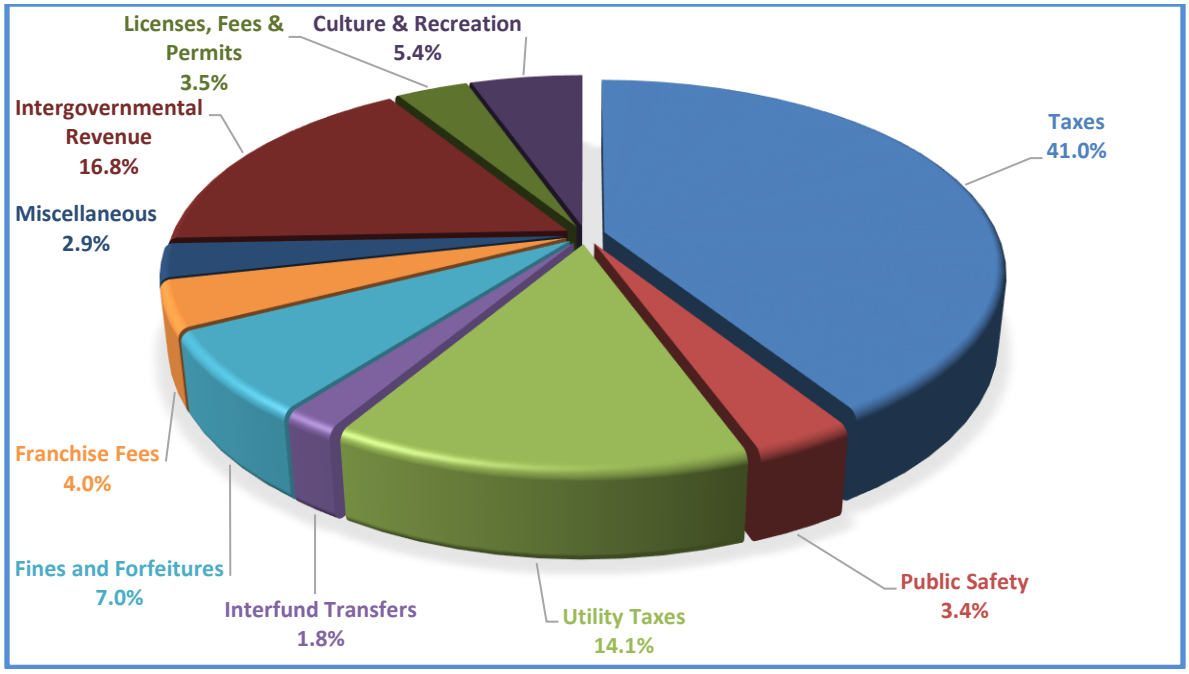
- **Half Cent Sales Tax:** The Half Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. The Miami Dade-County tax rate is 7%. This tax is collected by the State of Florida and allocated to cities and counties by statutory formula. The distribution is based largely on population rather than point-of-sale. The City of Miami Gardens anticipates a slight decrease in revenue when compared to FY 2018 based on State projection.

- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax licenses, alarm and landlord permits, certificates of use, zoning fees, parks and recreation fees, interest earnings, sales of surplus properties, other operational revenues, fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City. The total of other local revenue is estimated at $18.5 million.

The above represents 98.1% of total General Fund Revenues. The remaining 1.9% of revenues includes items such as internal service charges, miscellaneous State and County-shared revenues and grant reimbursements.

Chart #1 below, depicts the breakdown of the various revenue types as a percentage of total General Fund revenues by general revenue type.

Chart #1: General Fund Revenues for FY 2019



Expenditures

The other side of constructing a budget is expenditures. The City has budgeted a 3% COLA in the FY 2019 budget. The Florida Retirement System's implementation of a mandatory 3% retirement contribution continues.

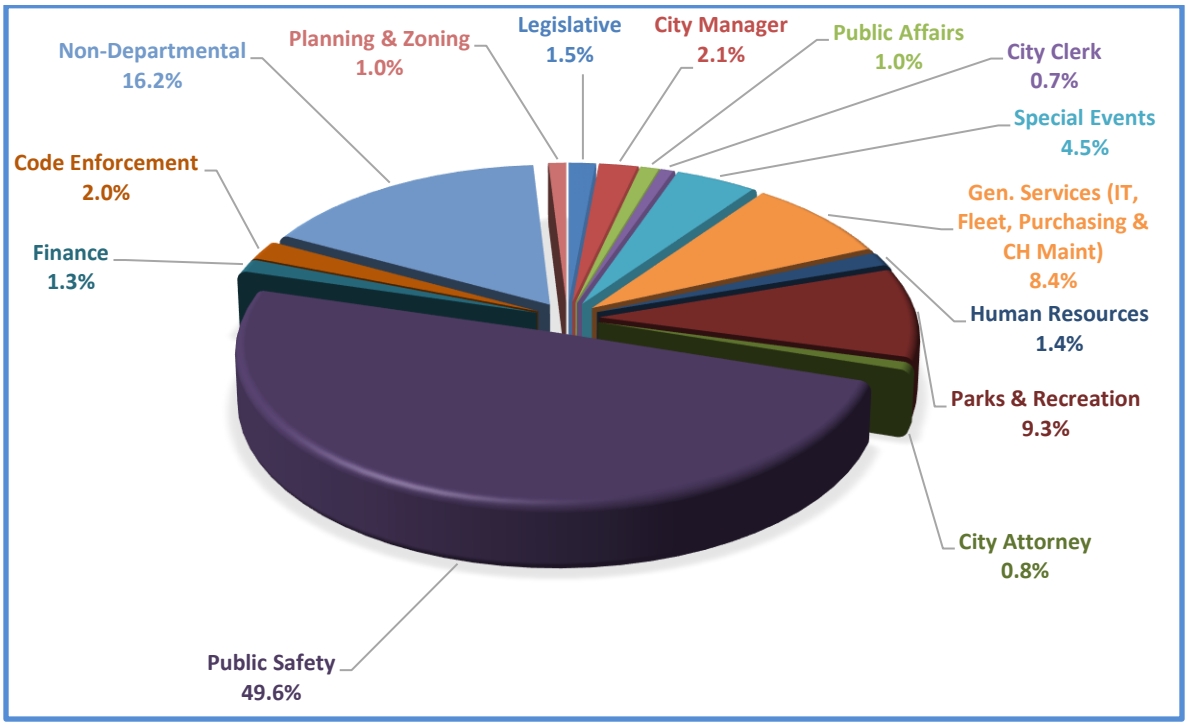
Salaries and Benefits and other highlights

The FY 2019 budget includes several adjustments for salaries and benefits. Pension rates for entities in the Florida Retirement System increased as of July 1, 2018. The rate increase ranges from 2% to 5% depending on the membership class. A five percent (5%) increase is estimated for premiums on health insurance. The proposed budget also includes a Salary Adjustment of three percent (3%) for all employees. One-time merit bonuses are estimated at 2.5% for members of the Federation of Public Employees (FPE) union in accordance with their established union contract. The budget also includes funding for five (5) new positions in the Public Affairs Division, the Planning and Zoning Division and the Information Technology Department.

Several new park facilities funded by the General Obligation Bond (GOB) are anticipated to be completed in FY 2019. We have included in the FY 2019 budget, funding for operating

expenses such as staffing, utilities and maintenance for these facilities. The budget also includes funding for vehicle replacement within the Police Department.

Chart #2: General Fund Expenditures for FY 2019



Transfers

Transfers represent internal transactions between budget Funds. Transfers may appear as revenues or expenditures, depending on whether a Fund is making or receiving a transfer. One of the largest of these transfers besides the transfer to the Debt Service Fund is the General Fund administrative charge to non-General Fund activities. This charge is based on actual past usage of General Fund assets (personnel, finance, legal, management and legislative support, purchasing, fleet, information technology, etc.) and is charged to the Transportation, Development Services and the Stormwater Funds. The Debt Service Fund accepts transfers for bond payments based on actual debt service attributable to each fund's usage of bond proceeds.

TRANSPORTATION FUND

The Transportation Fund is primarily funded by revenue from the Citizens' Independent Transportation Trust (Transportation Trust or C.I.T.T.). The Transportation Trust is the 15-member body created to oversee the People's Transportation Plan funded with the half-penny sales surtax. As a result of a settlement with the Citizens Independent Transportation Trust (C.I.T.T.) in FY 2012, the City established three (3) separate C.I.T.T. budget Divisions: 1) For deposit of the settlement monies. These funds have fewer restrictions than routine allocations the City receives annually, thus they need to be accounted for and used separately. These funds must be for transportation uses; 2) The City established an operating Division for the regular C.I.T.T. funds in October 2012; 3) C.I.T.T. transit-restricted funds. These must be used to further transit within the City or the funds must be returned to the County. A portion of these funds will be used to continue the in-City circulator to help transport people to major City destinations without having to transfer to County transit two or three times.

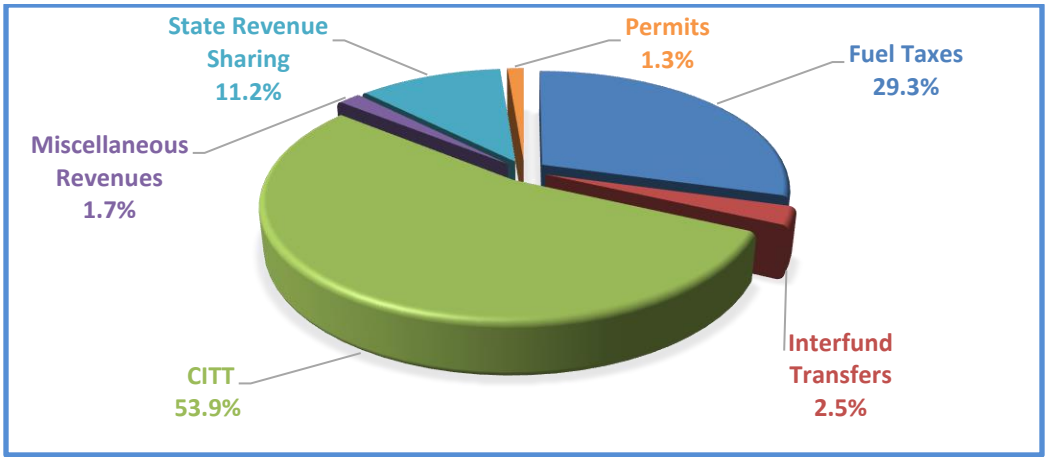
Revenues

The Transportation Fund has four (4) principal sources of operating revenue. Two (2) of these are local gas taxes enacted by the County and State and shared with the municipalities. The First Local Option Gas Tax is a 6-cent per gallon levy by the County Commission and is expected to bring the City $1,690,626 in revenue for FY 2019 and the 3-cent per gallon tax allocation to the City is expected to be $649,821 for FY 2019. Both estimates are from the State and are approximately 2% more than FY 2018.

The third major revenue source in the Transportation Fund is State Revenue Sharing. State Statutes require 24% of all City allocated State Revenue Sharing be used for transportation expenses. The other 76% is revenue to the General Fund. State Revenue Sharing for transportation purposes is estimated at $ 927,728 for FY 2019.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2019. It is estimated to be approximately $4.3 million a year.

Chart #3: Transportation Fund Revenues by Percentage



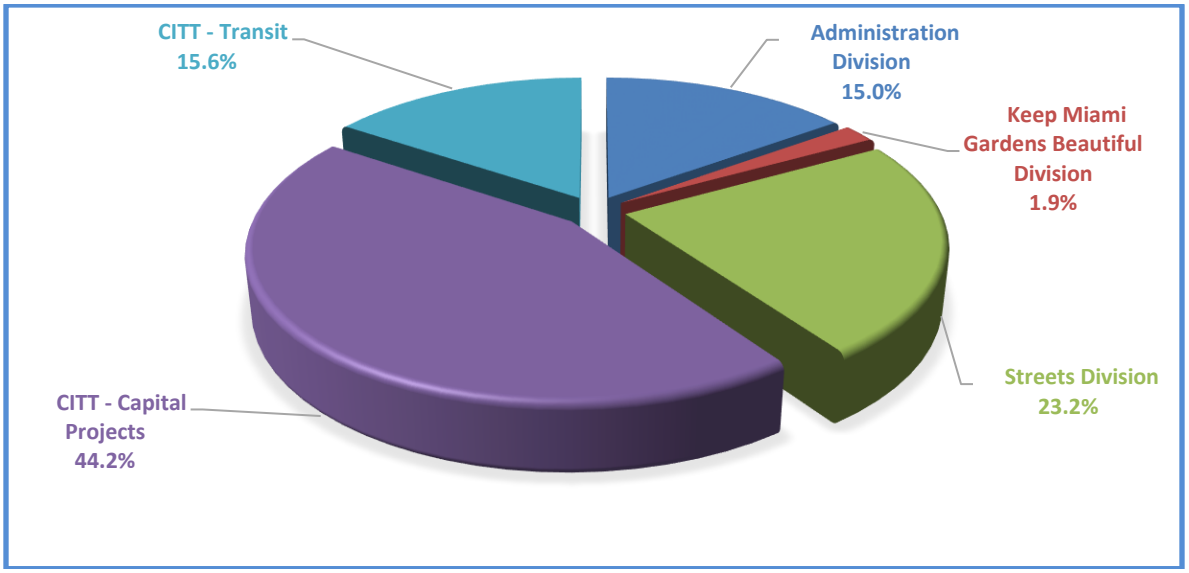
Expenditures

Because almost all of the activities of the Public Works Department concern roads and rights-of-way, the entire operation of the Public Works Department is budgeted within the Transportation Fund. The only public works-type activity not funded in the Transportation Fund is the City's Stormwater activities. These employees are housed in Public Works and work under the supervision of Public Works but are funded from the City's Stormwater Utility Fund.

The *Keep Miami Gardens Beautiful* (KMGB) program continues to operate at the same level as FY 2018. KMGB has had an extremely successful year working with community groups to enhance the looks of many neighborhoods. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. The Division works extensively with local schools for its Earth Day and other environmental programs. In FY 2018, five hundred and fifty (550) trees were given out to residents at our Adopt-a-Tree event and fifty-four (54) trees have been planted so far to replace those that were damaged by last year's hurricane.

The FY 2019 budget is balanced by utilizing approximately $1,148,551 from the CITT capital fund balance for its proposed capital projects and $369,003 in the CITT transit fund balance. Staff is projecting after the above re-appropriation, the CITT Capital Fund Balance will be approximately $4.9 million and the CITT Transit Fund Balance will be approximately $774,484.

Chart #4: Transportation Fund Expenditures by Division



DEVLOPMENT SERVICES FUND

The City's Development Services Fund accounts for activities in the Building Services Division. Its activities include development plan review, building inspections during construction and unsafe structures enforcement.

The budgeted revenues for FY 2019 are $2,679,803 with a working capital reserve of $150,000. Funding is provided for three (3) new positions (Building Inspector/Reviewer; Data Entry Clerk; and Electrical Inspector/Reviewer) and the purchase of ten (10) IPads to compliment the new electronic permitting software system. For FY 2019, one hundred thousand ($100,000) will continue to be transferred to the General Fund to repay the funding to the Development Services Fund during the years when the Development Services Fund experienced a deficit.

STORMWATER UTILITY FUND

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. For FY 2019, the Division continues to be staff with twelve (12) employees.

The City's Stormwater fee for FY 2019 is $6 per month for each Equivalent Residential Unit (ERU), or approximately 1,500 square feet of impervious surface. In FY 2018, the Council adopted a fee increase from $4 per month to $6 per month for each ERU. The previous fee of $4 had been in place since the City incorporated in 2003. Any properties over 10 acres can apply for a discount of up to 42% when the property is in compliance with certain stipulations.

Revenues

Approximately ninety-six percent (96%) percent of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee. In FY 2013, staff proposed to the City Council to utilize the "uniform method of collection" which allowed the fee to be billed under the ad valorem tax bill as an assessment instead of through utility billing. This method has provided better accountability of billing which will include vacant properties without utility services, as well as the collection of any delinquent amount collected through tax sales. There are approximately 78,470 Equivalent Residential Units (ERU's) in Miami Gardens and a projection of $5.08 million in revenues.

Expenditures

Expenditures in the Stormwater Utility involve operations and projects. For FY 2019 these include neighborhood drainage improvements throughout the City. It includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

The FY 2019 budget is balanced by utilizing approximately $495,186 from fund balance. Staff is projecting after the above re-appropriation, the Stormwater Fund Balance will be approximately $3.1 million.

CAPITAL PROJECTS FUND

The City has been very successful in securing outside financial commitments for its future capital projects. Most capital-related grants are accounted for in this fund. The FY 2019 budget includes a transfer of $5,590,299 from the General Fund to the Capital Projects Fund.

Revenues

Revenues in the Capital Projects Fund generally consist of four (4) types: grants, bonds, transfers from operating Departments and interest earnings. Any unspent bond proceeds of the $60 million General Obligation Bond for improvements of Parks and Recreation facilities and the purchase of crime prevention equipment from FY 2018 will automatically be carried forward to FY 2019.

Expenditures

There are currently four (4) employees budgeted in this fund; one (1) Community Improvement Director; one (1) Capital Improvement Director; and two (2) project managers. The personnel complement remains at four (4) positions for FY 2019.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The City is designated an Entitlement City for the purposes of receiving Community Development Block Grant (CDBG) funds from the United States Department of Housing and Urban Development (USHUD). In Fiscal Year 2018, the United States House of Representatives funded the Program at slightly higher levels from FY2017 and is expected to fund the Program in a similar manner for the new fiscal year. The City of Miami Gardens CDBG allocation from HUD, for program year 2018 will be $1,095,094.

In our Neighborhood Stabilization Program (NSP), we continue work on the foreclosed homes purchased in FY2010 and FY2011. Under this program, the homes are being renovated and sold to income eligible first-time homebuyers. The sale of the remaining homes has been stagnant due to the income limits placed on the sale by the NSP regulations. We will enhance our rent-to-own program which has been successful in preparing income sensitive families for homeownership.

Projects and programs in the CDBG Fund are based on the priorities established by City Council in the Annual Action Plan as approved by USHUD.

DEBT SERVICE FUND

In FY 2009, the City established a consolidated Debt Service Fund from which all bonded debt and capital lease payments are made. Individual operating funds transfer their proportionate share of such debt through the budgetary process. This fund provides the public with a quick view of the City's outstanding debt obligations in any particular year.

As your City Manager, it is my belief we are well on our way to fulfilling the promises we have committed to our residents. As we move the City forward together, we understand there will be challenges. Our job is to move past them and provide services to our residents in the most effective way. It will be our energy, passion and commitment in making them proud of the City where they live, work and play. The FY 2019 budget provides what is believed to be the essential level of City operations necessary to responsibly carry out the duties of addressing our fiscal and fiduciary responsibilities. The budget continues to provide the foundation for the vision our residents had when they incorporated. It is believed, we will be able to operate effectively for the coming year.

I want to thank the Mayor and City Council for your input and continuing support regarding the initiatives of the City Administration.

It is encouraging having an opportunity to serve the City of Miami Gardens. It is an honor to be a part of the Miami Gardens team. It is a privilege to work day in and day out with staff members willing to take the extra step-ensuring essential services are being provided throughout the City on a daily basis – as your City Manager I truly appreciate each and every employee's efforts.

Finally, I applaud Assistant City Managers Craig Clay, Vernita Nelson, Finance Director Mirtha Dziedzic, and Assistant Finance Director - Budget Yvette Phillip for their input and assistance in the preparation of the FY 2019 Annual Budget.

Respectfully Submitted,



Cameron D. Benson
City Manager

Users Guide to the FY 18-19 Proposed Budget Document

The Budget

The budget is the spending plan for all financial resources available to the City. Through these resources, services are provided that attempt to meet the needs and desires for Miami Gardens' residents. The City Council and City staff respond to the community's needs in large part through the budget. It balances not only revenues and costs, but actualizes community priorities and desires. The proposed budget document is divided into sections as outlined below. Each Section provides the reader with important information on the City and its spending priorities. A glossary is provided at the end of the document so that readers can easily find the definition of unusual or unfamiliar words and acronyms.

Table of Contents and Users Guide to the Budget

This introductory section is designed to familiarize the reader with the City of Miami Gardens and the budget process itself. Governmental budgeting can be a confusing maze of actions, deadlines and legal requirements. This section provides the reader with an overview of the process and summaries of the critical policy issues that drive the budget. Bookmark is set up accordingly to the "Table of Contents" listed on page 7.

City Manager's Budget Message

The Charter of the City of Miami Gardens charges the City Manager with the preparation of the City's Annual Budget. The Manager's Budget Message contains a summary of the upcoming budget, issues and challenges faced in its development. It presents an overview of the budget format and a detailed explanation of property taxes as they apply to Miami Gardens.

Fund and Departmental Detail

This Section comprises the heart of the proposed budget. Divided by fund, each Section presents a detailed summary of expected revenues and expenditures by department and Operating Division, including historical information about each revenue source and proposed expenditure line item for personnel, operating and capital expenditure line items. At the end of each Fund detail, there is a Fund summary. The historical data provides the reader with a good view of trends and assists in developing meaningful projections.

In addition to the financial data, the Section provides a brief narrative description of the duties and responsibilities of each Department and Fund, a listing of major accomplishments for the preceding year, and goals for the coming year. Also provided, is a staffing history for the Department and an Organizational Chart. Finally, a millage equivalent has been calculated for each department in order to give the reader a different perspective on the cost of running the various operations.

Appendices

1. **FY 2018-2019 Revenue Manual**

   The City's revenue manual provides all the information one needs to understand the various sources of revenue the City receives. Every revenue source is detailed including the legal basis, general definition, payment schedules, and a graphic history of the revenue.

2. **Glossary**

   Municipal finance and budgeting is at best, a bewildering process of terms, acronyms and processes. Even seasoned staff often find it difficult to keep up with the latest terms and definitions. It is almost impossible for the lay reader of a municipal budget to fully understand all of the jargon. A Glossary is presented as a helpful guide for residents and others who are not familiar with government terminology.

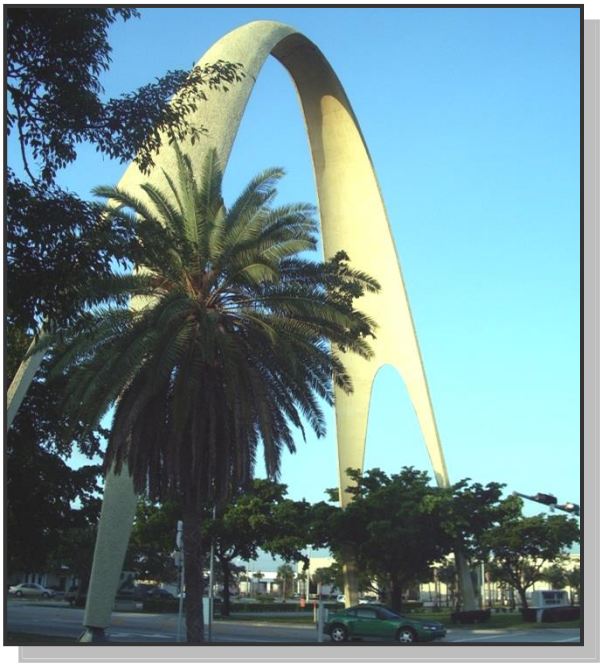
3. **Form 420, Tax Rate Resolution and Budget Ordinance**

   This Appendix consists of the principal approval documents used to establish the annual budget. The Form DR-420 is the required form to set the City's millage. It is sent to the County Tax Collector immediately after the adoption of the final tax resolution. The tax rate resolution is the document that actually establishes the tax rate for the coming year. It must be read and approved at two (2) separate public hearings prior to adoption. The budget ordinance is the formal approval of the actual FY 2018-2019 operating and capital budget. This ordinance also must be approved at two (2) separate public hearings prior to adoption. The ordinance adopts the actual appropriations for each fund and establishes the rules for budget administration.

City Overview

The City of Miami Gardens, Florida, was incorporated on May 13, 2003, as the 33rd municipality in Miami-Dade County, and at a population of 109,200, is the County's third largest city after the cities of Miami and Hialeah. Located in North Central Miami-Dade County, it stretches from I-95 and NE 2nd Avenue on the East, to NW 47th and NW57 Avenue on the West, and from the Broward County line on the North, to NW 151st Street on the South. The City comprises approximately 20 square miles.

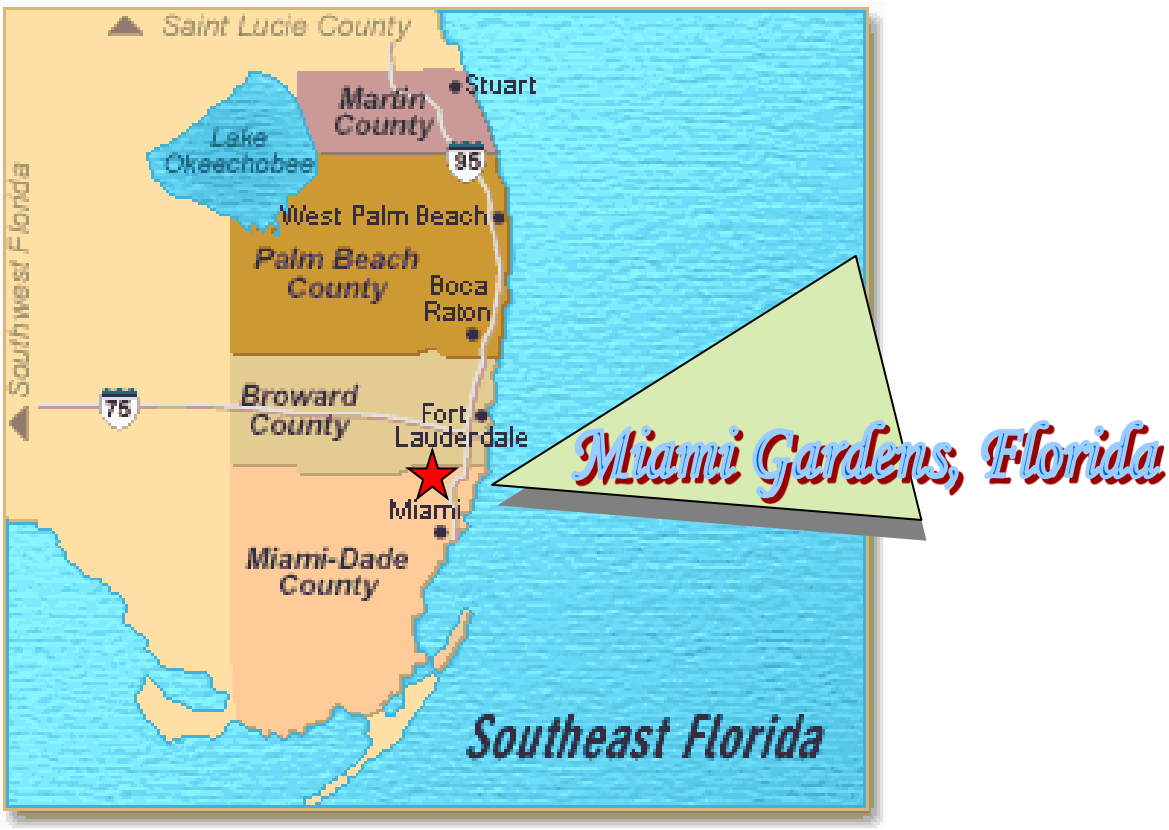
Miami Gardens is a solid, working and middle class community of unique diversity. It is the largest predominately African-American municipality in the State of Florida, and boasts many Caribbean residents. It is the home to the Miami Dolphins at Hard Rock Stadium and to Calder Casino and Race Track. It has vibrant commercial corridors along the Palmetto Expressway serving as a central shopping district for the furniture trade, and along North U.S. 441 serving the automobile trade.



The arch at the entrance to the Sunshine International Business Park was built in 1964 and is 110' high. The City chose this highly identifiable landmark to be part of its official logo.

The City is blessed with a central location being midway between the cities of Fort Lauderdale and Miami, and is traversed by I-95, the Palmetto Expressway (SR 826), and the Florida Turnpike. It has rail access through the Florida East Coast Railway and the South Florida Tri-rail system. There are three (3) high schools and two (2) universities within the City.

The City provides various municipal services to its residents including police, code enforcement, planning and zoning services, building services, public works, stormwater utility, community development, parks and recreation and school crossing guards. Fire rescue services, sanitation and library services are provided by Miami-Dade County.

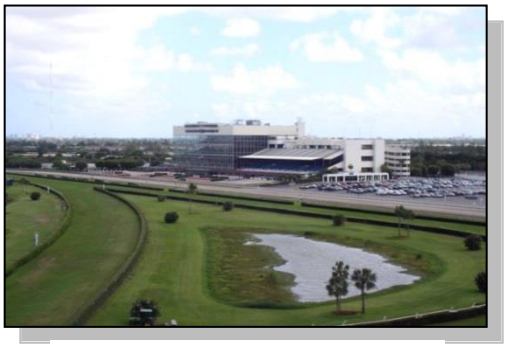




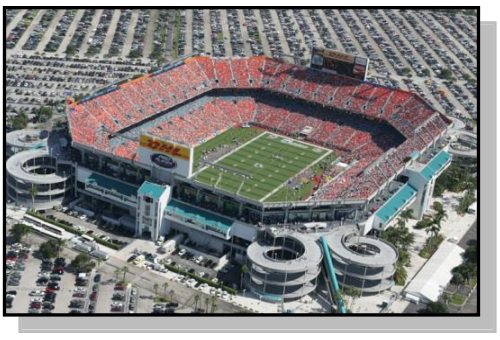
Lou Rawls Performing Art Center
Florida Memorial University



Chapel at St. Thomas University



Calder Casino and Race Track



Hard Rock Stadium

Quick City Facts

Number of Residents	113,187
African-American	67.9%
Hispanic	27.5%
Other	4.6%
Number of Schools	
Elementary	16
Middle	4
High School	3
Colleges/Universities	2
Number of budgeted City Employees	
Total F.T.E. regular positions	566
Police (does not include School Crossing Guards)	
Number of budgeted positions	289
Vehicular patrol units	256
Public Works	
Miles of Streets	358
Miles of Canal	27
Parks and Recreation	
Number of parks	18
Playgrounds in City parks	11
Number of City Pools	5
Tennis courts	12
Basketball Courts	20
Special Recreation Facilities	3
Miami Gardens Community Center	
Hard Rock Stadium	
Calder Casino and Race Track	
Libraries (County):	
North Dade Regional	1

Structure of the Government Body

The City of Miami Gardens, Florida, operates under a Mayor-Council-Manager form of government. Elected officials include the Mayor and six (6) Council members. There are four (4) single-member, resident Districts from which four (4) Council members are chosen, with the remaining two (2) Council members being elected at-large by citywide vote. The Mayor is also elected at-large. The citywide Organizational Chart, shown on page 27 of this book, displays the relationships between the various organizational units of the City government.

The Mayor nominates and the City Council appoints three (3) staff members – The City Manager, the City Clerk and the City Attorney. All other Departments and employees report to the City Manager. As shown in the Organizational Chart, there is also a Deputy City Manager and an Assistant City Manager who are responsible for overseeing various Departments.

Population Projections

The future population of Miami Gardens was estimated using the shift-share approach and mathematical extrapolation method.

- This methodology utilizes statistical evaluation and analyzes the appropriateness of each extrapolation into the future, from a mathematical measure. It looks at the extent to which a given extrapolation technique corresponds to the historic and estimated population perspective.

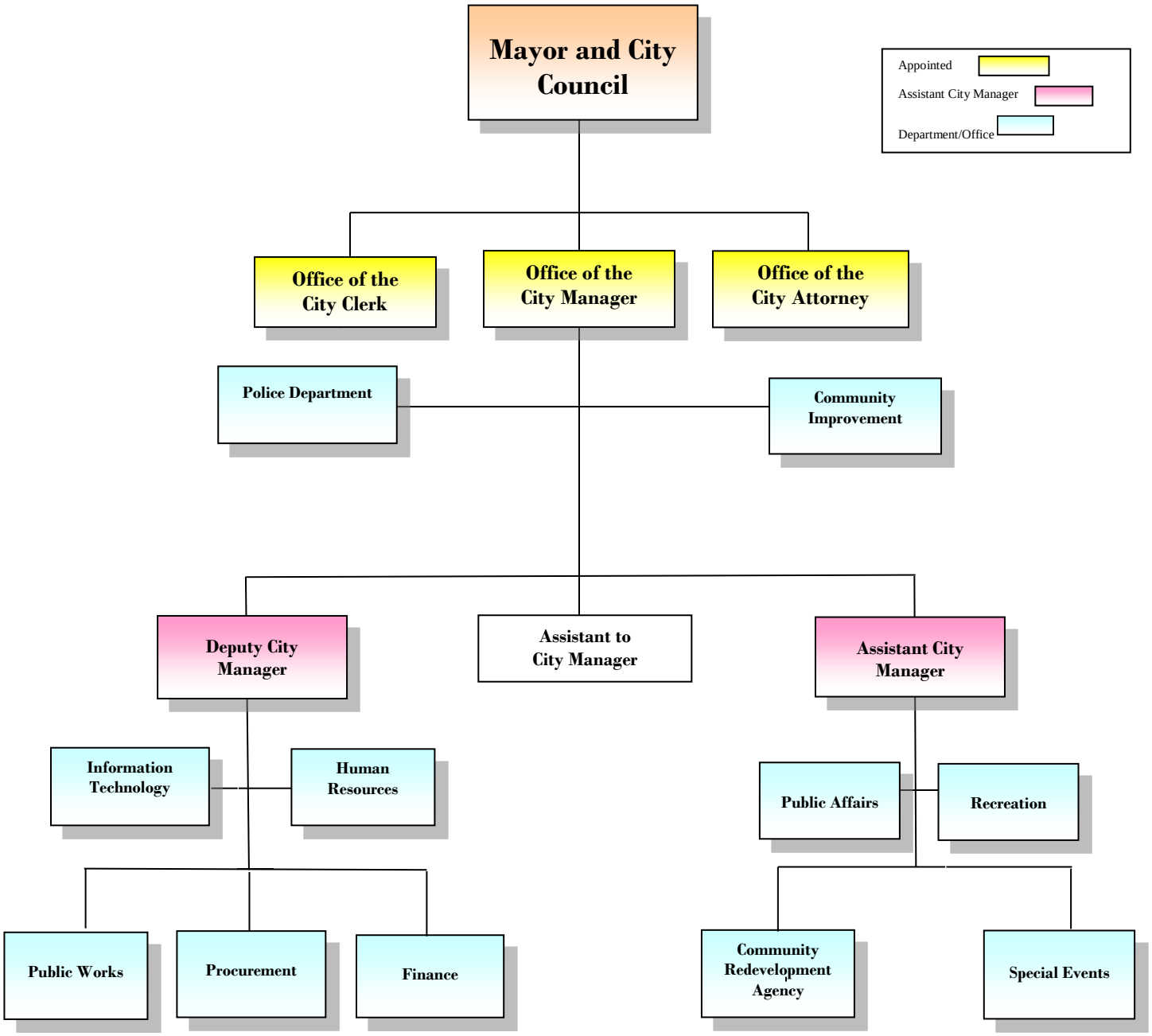
- The extrapolation technique assumes Miami Garden's future population estimates would remain constant based on the growth rates at the 2000 Census level.

Population Estimates & Projections - Miami Gardens
Per U.S. Census Data (2000- 2030)

Year	Miami Gardens Population	Miami Gardens Estimated Growth Rate	Miami Gardens Actual Growth Rate
2000	100,809		
2004	105,414	4.57%	4.57%
2006	107,567	1.14%	2.05%
2007	109,200	1.50%	1.52%
2008	111,171	1.11%	1.81%
2013	107,147	-1.78%	-3.62%
2015	109,951	4.00%	2.60%
2016	111,998	4.00%	1.86%
2017	113,187	4.00%	1.06%
2020	**117,714**	**4.00%**	
2025	**122,423**	**4.00%**	
2030	**127,320**	**4.00%**	

Aerial Map of Miami Gardens





* Fire Department is operated by Miami-Dade County not by individual municipality

Summary of Authorized Positions

History of	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	
Positions by Fund/Dept	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	
GENERAL FUND												
Legislative	2	3	0	0	0	0	0	0	5	8	8	
City Manager	9	10	9	7.5	7.7	7.2	7.7	11	12	12	14	(1)
City Clerk	4	4	7	7	7	8.5	9	9	4	4	4	
City Attorney	0	3	3	3	3	3	3	3	3	3	3	
Human Resources	9	9	9	8	8	9	9	8	7	8.3	8.9	
Finance	7	7	7	6.5	7	7	7	7	7	9	9	
Planing & Zoning	7	6	6	5	5	3	1	1	3.3	4.1	6.8	(2)
City Hall Maintenance	0	0	0	0	0	2	3	3	4.6	5.1	4.1	(3)
Code Enforcement	24	27	24	23	22.5	21.5	21.5	22.5	21.5	22	22	
Law Enforcement	283.5	301	292	289.5	288.3	298.3	294.3	304.8	305.8	304.4	306.4	(4)
Parks & Recreation	106	119.5	105.5	96.2	96.05	93.4	88.42	85.62	80.31	80.04	86.35	(5)
Purchasing	4	4	4	4	4	4	4	4	4	5	5	
Information Services	9	11	11	12	12	12	11	11	10	10	10	
Fleet	2	3	3	3	3	3	3	3	3	3	3	
General Fund	**466.5**	**507.5**	**480.5**	**464.7**	**463.55**	**471.9**	**461.92**	**472.92**	**470.51**	**477.94**	**490.55**	
TRANSPORTATION FUND												
Administrative Division	4	4	4	3	4.3	4.3	3.3	3	4	4	4	
KMGB Program Division	2	2	2	2	2	2	2	2	2	2	2	
Streets Division	25	25	25	27	27	25	25	25.75	25.75	24.95	24.95	
CITT - Capital	0	0	0	0	0	0	2.3	2.3	2.3	2	2	
CITT - Transit	0	0	0	0	0	2	3	3	3	3	3	
Transportation Fund	**31**	**31**	**31**	**32**	**33.3**	**33.3**	**35.6**	**36.05**	**37.05**	**35.95**	**35.95**	
DEVELOPMENT SVCS. FUND												
Building Division	27.5	19	18	16.5	16.5	15.5	15.5	15.1	17	15.7	18.8	(6)
Development Services Fund	**27.5**	**19**	**18**	**16.5**	**16.5**	**15.5**	**15.5**	**15.1**	**17**	**15.7**	**18.8**	
CDBG Fund												
CDBG Department	4	8	8	8	6.5	5	5	5	5	5	4	(7)
CDBG Fund	**4**	**8**	**8**	**8**	**6.5**	**5**	**5**	**5**	**5**	**5**	**4**	
CAPITAL PROJECTS FUND												
CIP Operating Division	3	4	4	5	5	5	3	3	3	3	4	(8)
Capital Projects Fund	**3**	**4**	**4**	**5**	**5**	**5**	**3**	**3**	**3**	**3**	**4**	
STORMWATER FUND												
Stormwater Utility Division	12	12	12	14	14	14.5	12.7	12.65	11.95	11.95	12.95	(9)
Stormwater Fund	**12**	**12**	**12**	**14**	**14**	**14.5**	**12.7**	**12.65**	**11.95**	**11.95**	**12.95**	
TOTAL CITY POSITIONS	**544**	**581.5**	**553.5**	**540.2**	**538.85**	**545.2**	**533.72**	**544.72**	**544.51**	**549.54**	**566.25**	

NOTES:

(1) Addition of two (2) positions to Public Affairs Division (Public Affairs Specialist; Digital Media Specialist)

(2) Two (2) full-time positions (Principal Planner; Zoning Enforcement Inspector) and a PT Administrative Assistant are added for FY 2019

(3) Facilities Superintendent position was closed and the duties were absorbed by the Public Works Operations Manager

(4) Addition of two (2) Real Time Crime Center Analyst positions

(5) Added a Community Center Manager position; PT Chess Instructor; and PT Lifeguard Water Safety Manger positions. Positions (3.75 FTE) were also added during FY 2018 for the new Bunche Pool facility.

(6) Addtion of two (2) full-time positions (Building Inspector/Plans Examiner and Data Entry Clerk); a PT Electrical Inspector/Plans Examiner; and the reclass of a PT Plumbing Inspector/Plans Examiner to full-time status

(7) Housing Inspector position moved to Building Division (Development Services Fund)

(8) Addition of Community Improvement Director position

(9) Addition of an Engineering Inspector position

Miami Gardens' 2019 Budget Process

Budget Process and Calendar

A large portion of the budget process in Florida is statutorily driven as outlined in the timetable below. The formal budget policy can be found on page 61 of the Financial Policies. Immediately following this timetable is the specific budget calendar for the City of Miami Gardens. Utilizing this timetable, the City Manager and his staff prepare a tentative budget for consideration by the Mayor and City Council.

The Planning Phase

In October of each fiscal year, plans are set forth for next year's budget process by the City Manager; however, the actual budget formulation process generally begins in late February. Prior to budget formulation, the City Manager and Finance staff review the GFOA comments from the prior year's budget and begin developing the data necessary to address those comments and suggestions.

The Preparation Phase

In March, the budget preparation phase involves staff preparing updates to the City's anticipated revenues and major equipment needs. This involves developing accurate projections of traditional revenues and estimating any new revenues expected in the subsequent year. Also during this phase, staff develops expenditure profiles for each City Department and operation.

The Review Phase

This phase involves the City Manager and the various Department heads reviewing the submittals from their respective Departments. Changes and updates were made to the proposed revenue and spending levels based on overall City priorities and as a result of these one-on-one meetings. Matching proposed service levels with the necessary personnel and other resources was an on-going process that demanded considerable investigation and focus on the multiple missions.

Final refinements continued until the preparation of the proposed budget was completed and submitted to the Mayor and City Council for their consideration at the July 12, 2018 budget workshop.

The Adoption Phase

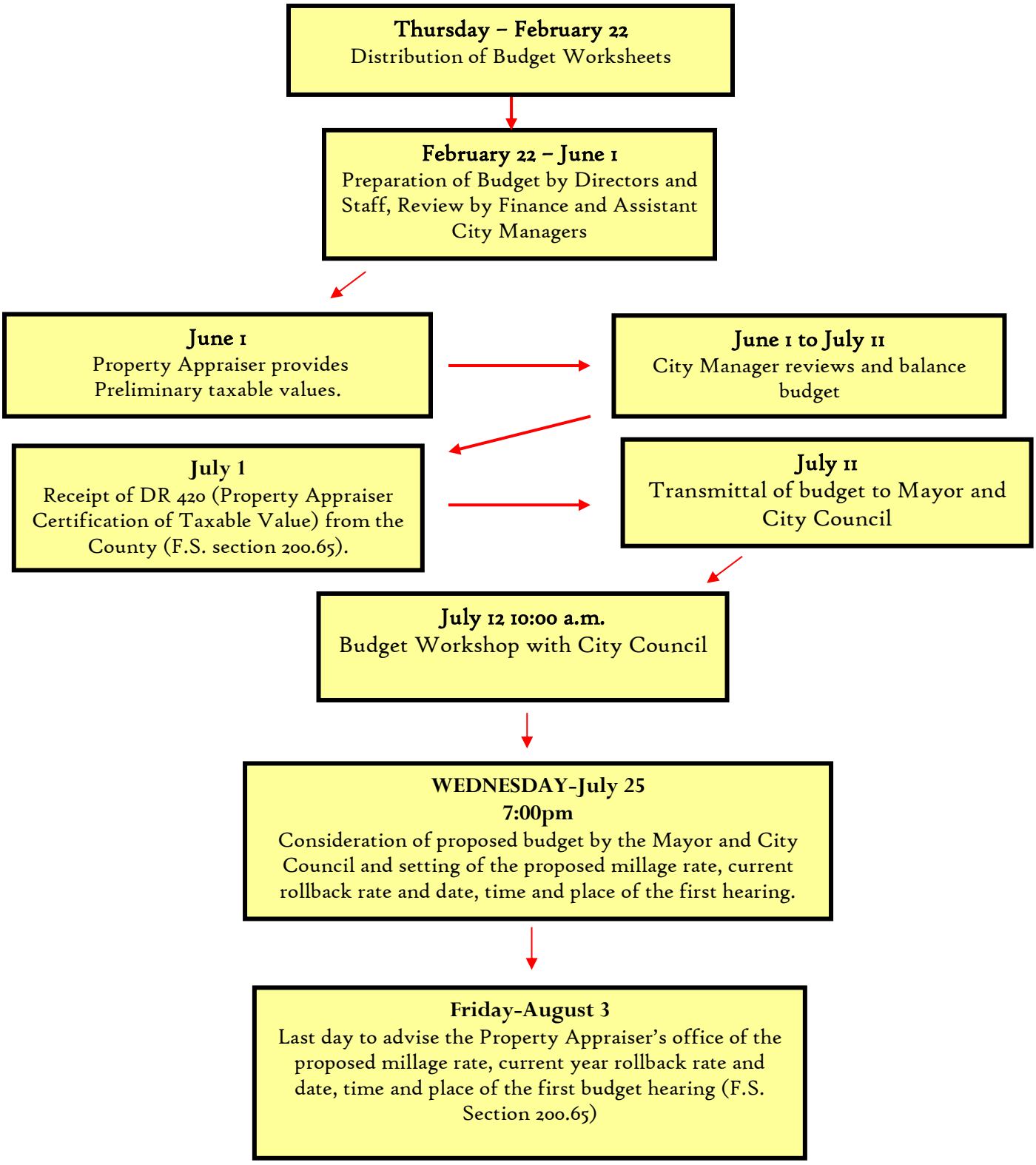
At their July 25, 2018 regular City Council meeting, a proposed balanced budget was presented to the Council. At this meeting, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of State statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may, at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate.

At this July's meeting, Council set the tentative millage rate at 6.9363, which is the current millage rate. State law requires that two (2) formal public hearings be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The dates are September 12th and September 26th.

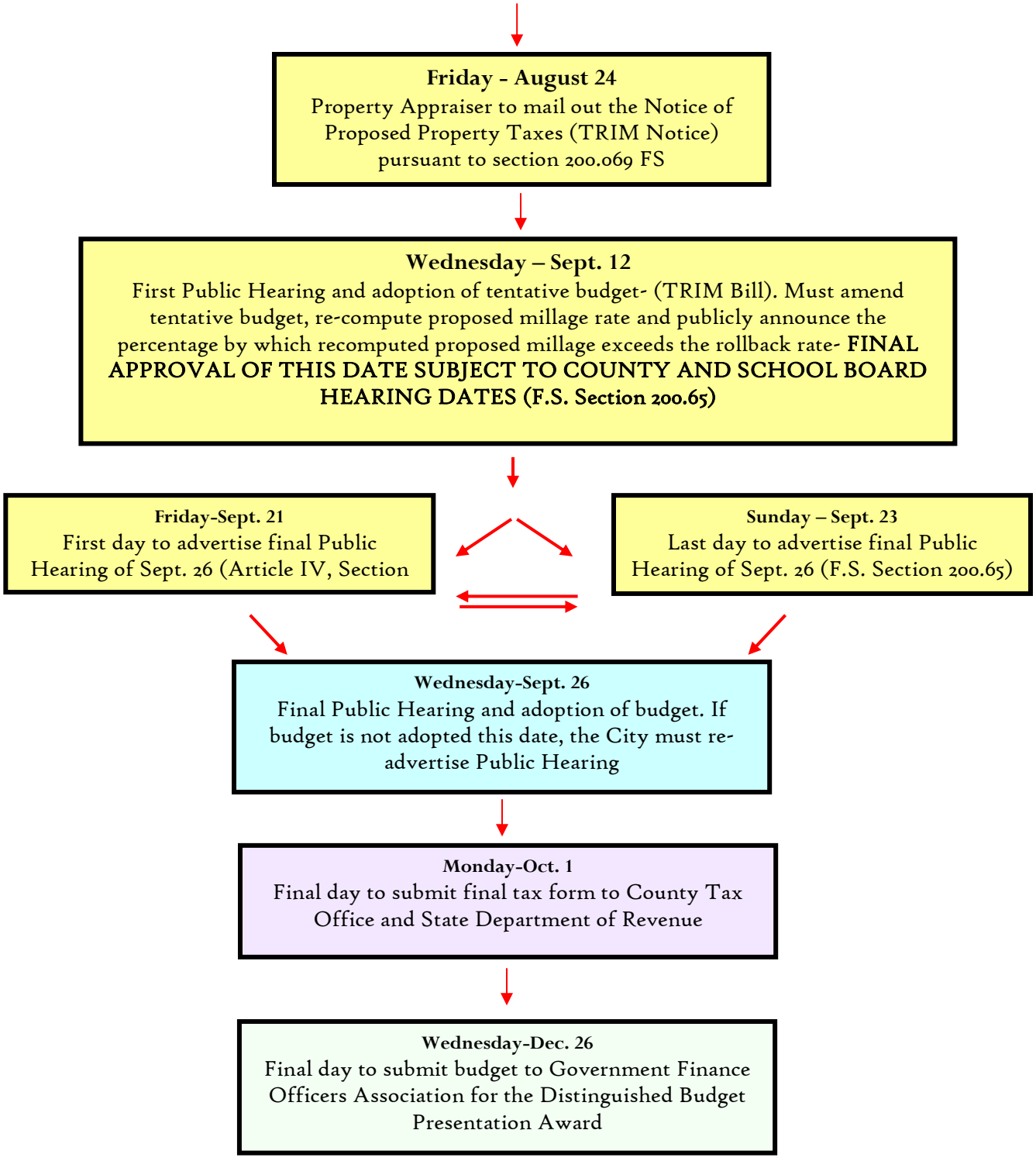
Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is set for the evening of September 12, 2018. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time will be set for the final public hearing, which is currently scheduled on September 26, 2018. An advertisement will then be prepared and placed in a local newspaper. This ad contains summary budget information along with the tentative millage rate and the tentative approved budget based on the first hearing. Also noted are the time, date and location for the final hearing.

The purpose of the final public hearing is to once again give the general public an opportunity to speak for or against the budget and proposed millage rate. At this meeting, the City Council will adopt the final budget and millage rate. Within three (3) days of that adoption, the City must notify the County Property Appraiser, County Tax Collector and the State Department of Revenue, of the adopted millage rate. Final tax invoices are mailed to property owners by the Tax Collector at the beginning of November. The budget is effective on October 1st of each year.

FY 2018-2019 Budget Schedule



FY 2018/2019 Budget Schedule (Cont'd)



Significant Financial Policies

1. The annual operating budget of the City of Miami Gardens, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.

2. The City recognizes its citizens deserve a commitment from their local government to fiscal responsibility and a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies which would require the expenditure of additional operating funds will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges or taxes.

3. Requests for new or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. When possible, a standard format using this procedure shall be routinely provided to the Council when requesting approval of each new or changed program or policy.

4. New programs, services or facilities shall be based on general citizen demand or need.

5. The City shall prepare and implement a Capital Improvement Plan Budget (CIP), consistent with State requirements, which shall schedule the funding and construction of projects for a five-year (5) period. The CIP Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.

6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

7. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, sexual orientation, national origin, physical handicap or other non-merit basis.

8. Budgets for all City funds and all other City expenditures, shall be under City Council appropriation control.

9. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.
10. Copies of the proposed and final budgets shall be provided at the North Dade Regional Public Library, posted on the City's website, and shall be available for inspection and copying at the office of the City Clerk. Copies of the proposed budget shall be provided at no charge at all public hearings and workshops.

Balanced Budget

1. **Balanced Budget Requirement**: The operating budget of the City of Miami Gardens shall be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or as reserves to be carried forward. Under ordinary economic conditions, the use of fund balance forward should not exceed .25 mills equivalent.

2. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions.

3. Revenue estimates will be made on a reasonable, conservative basis to ensure estimates are realized.

4. The operating budget will be prepared based on 95% of the certified taxable value of the property tax roll revenues.

5. The City will not use long-term debt to finance expenditures required for operations.

6. As early as practical in each annual budgeting cycle, the City Council shall give direction to staff as to the circumstances under which an ad valorem tax millage increase would be considered. Normally, such direction should be given in conjunction with the setting of a tentative budget calendar.

7. Fees should be collected on all City-provided services for which specific users may be readily identified and use may be reasonably quantified. The amount of the fee should be based on actual costs incurred in providing the services (or facility) and shall be reviewed at least biannually. The degree to which fees shall recover full costs shall be a policy determination of the City Council.

Funds and Fund Types

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. All Funds in Miami Gardens are appropriated. The various funds are grouped within three (3) broad categories as follows:

- Governmental Fund Types:

    1. **General Fund** (001) - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

    2. **Special Revenue Funds** (100s) – Special Revenue Funds are used to account for the proceeds from specific revenue sources (other major capital projects) that are legally restricted to expenditures for specified purposes. The City currently has several special revenue funds as described immediately below.

        A. **Transportation Fund** (100) – The Transportation Fund is used to account for the revenues the City receives from the State-shared local option gas funds, and other revenues designated for transportation purposes. It is the operating fund for the City's Public Works Department.

        B. **Grant Fund (**102**)** – The Grant Fund is used to account for all operating grants the City receives from State or Federal Program for a specific purpose.

        C. **State Housing Initiative Partnership Grant (SHIP) Fund** (103) – The State Housing Initiative Partnership Grant (SHIP) Fund is used to account for revenues and expenditures of the City's SHIP Program.

        D. **Community Development Block Grant (CDBG) Fund** (104) – The Community Development Block Grant Fund is used to account for revenues and expenditures of the City's CDBG Program. The City is an entitlement community under the U.S. Department of Housing and Urban Development (HUD).

        E. **Development Services Fund** (105) – The Development Services Fund is the accounting entity for the City's Building Department. The fund was established to capture a record of fees and expenses

oriented toward the building and development industry to ensure these service costs are largely recaptured by the users.

F. **Special Revenue Fund** (106) – The Special Revenue Fund is used to account for the proceeds from specific, earmarked revenues such as impact fees and Law Enforcement Training Trust Fund (LETTF).

G. **Law Enforcement Trust Fund** (107) **–** The Special Revenue Fund is used to account for forfeiture funds and property seized or confiscated by either Federal, State, and/or local law enforcement agencies.

3. **Capital Project Fund** (300) – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds) or capital improvements. This fund serves as an operating fund for the construction of various projects and will receive grants and other project-oriented revenues.

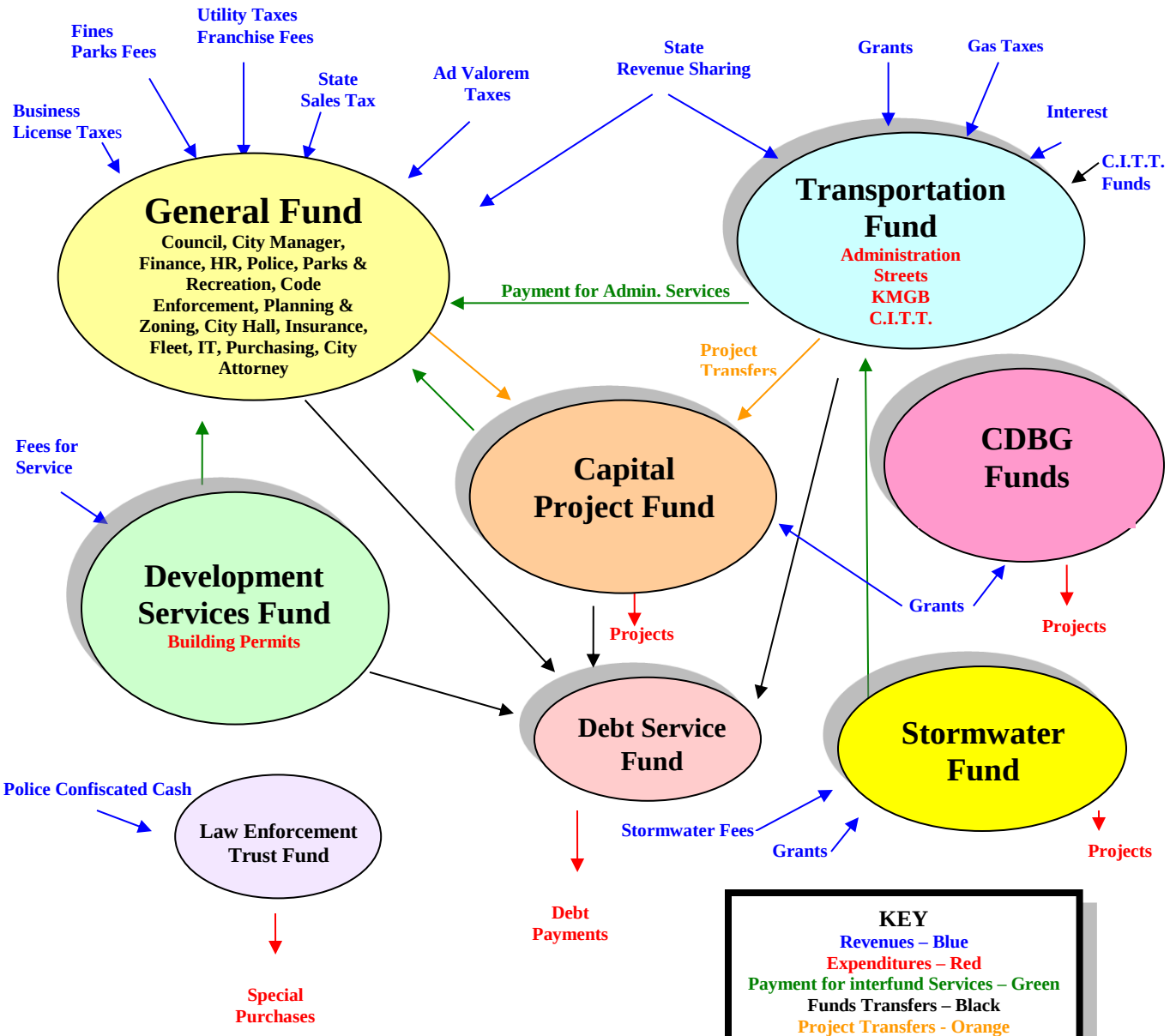
4. **Debt Service Funds** (201) - Debt Service Funds account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds). The City currently has one Debt Service Fund.

- Proprietary Fund Types:

1. **Enterprise Funds** - Enterprise Funds are used to account for operations financed and operated in a manner similar to private business enterprises, where the intent of the governing body is the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

A. Stormwater Utility Fund (401) – The Stormwater Utility Fund is used to account for revenues and expenditures related to the City's stormwater utility operation. Major revenues include the $6 per month stormwater utility fee and grants.

Major Operating Funds Relationship Chart



To the layman or the uninitiated, municipal budgeting is at best confusing. The use of separate "Funds" to account for operations is conceptually similar to a group of unrelated businesses, each has their own unique product, revenues and expenditures; however, they may "buy" certain "services" from each other but must pay for these services as would any business who, say hired another company to do its payroll or maintenance.

Some of these relationships are mandated by law (i.e. gas taxes must go into the Transportation Fund) while others are for convenience (i.e. Payment to the Capital Projects Fund for a specific project to be completed).

The concept cities have one large pot of money that can be used for anything is widely held but erroneous.

Expenditure Policies

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus planned use of fund balance accumulated through the prior years.

1. The City Manager shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided.

2. The City manager shall undertake periodic staff and third party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

3. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.

4. Normal maintenance requirements necessary to sustain the basic asset value will be included in the budget of the proper operating fund.

6. Contractual obligations and compensation plans for employees will be provided, including estimated pay-out amounts for accrued personal leave.

7. Capital for major improvements and automation of services will be based on multiple-year planning and cost benefit analysis.

8. Working Capital Reserve - This reserve should be established in all operating funds where emergencies may occur. The amount recommended is a minimum of $50,000 to $500,000 depending on the size of the fund.

9. Each year, the risk manager shall prepare an estimate of amounts to be budgeted for workers' compensation, self-insured, and malpractice claims.

Fund Balance Policy

Purpose

In 2009, the Governmental Accounting Standards Board (GASB) issued GASB Statement 54 *Fund Balance Reporting and Governmental Fund Type Definitions.* This statement substantially changes how fund balances are categorized. This policy establishes procedures for reporting fund balance classifications, and establishes prudent reserve

requirements. It also authorizes and directs the Finance Director to prepare financial reports, which accurately categorize fund balance according to GASB 54.

Definitions of Fund Balance

Fund balance is the difference between the assets and liabilities reported in a governmental fund. GASB 54 established the following definitions, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

A. Non-Spendable Fund Balance
The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. The "not spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long term amount of loans and notes receivable.

B. Restricted Fund Balance
This classification includes amounts that reflect constraints placed on the source of resources, other than non-spendable items that are either (a) externally imposed by creditors (such as through bonded debt reserve funds required pursuant to debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

C. Committed Fund Balance
This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (an ordinance or resolution) of the government's highest level of decision making authority. The committed amounts cannot be used for any other purposes unless the government removes or changes the specific use by taking formal action. Committed fund balance also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

D. Assigned Fund Balance
The assigned fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes, but that are not restricted or committed. Such intent needs to be established by (a) the governing body itself or (b) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. The authority to "assign" fund balance is delegated to the City Manager or his designee. A few examples for assigned fund balance are as follows:

Continuing Appropriations: Fund balance levels must be sufficient to meet funding requirements for projects approved in prior year and which must be carried forward into the next fiscal year.

Funds set aside for equipment replacement according to the City's Capital Improvement Plan.

E. Unassigned Fund Balance
This classification is for the government's General Fund and includes all spendable amounts not contained in the other classifications, and therefore not subject to any constraints. Unassigned amounts are available for any purpose.

Stabilization Arrangements

Included in the City's Adopted Budget each year, it is the City's goal to maintain an unassigned general fund balance equal to 16% to 25% of the annual budgeted general fund expenditures. All unassigned general fund balance should be appropriated into the succeeding year's budget and identified as "working capital reserve".

Comparison of Past Practice and GASB 54 Fund Balance Types

Past Practice	**GASB 54 Format**
Reservations:	
Inherited: Inventories, Prepaids	**Non Spendable**
Legal restriction:	**Restricted**
Special Revenue Fund: Impact Fee	**Restricted**
Special Revenue Fund: Grants	**Restricted**
Development Service Fund	**Restricted**
Transportation Fund: Gas Tax	**Restricted**
Contractual restriction: Encumbrances	**Committed:** Contractual obligated
Capital Projects Fund	**Restricted**: Grant
Unreserved, reported in	**Assigned:**
Special Revenue Funds	Special Revenues with the exception listed above
Capital Projects Fund	Capital Projects with the exception listed above
Debt Service Fund	Debt Service
Unreserved, undesignated:	**Unassigned:**
	General Fund Only*

*Exception: Other governmental funds have Expenditures that exceed the restricted or committed fund balance.

Specific Guidelines For Individual Funds

General Fund: It is the objective of the City to pay as great a portion of operating expenses of the General Fund as possible from sources other than ad valorem taxes. Only to the extent that non-ad valorem tax sources of revenue are inadequate to support services at desired levels should ad valorem taxes be considered for an increase. Service charges and fees for all general fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead from Proprietary Funds.

The annual operating budget of any enterprise or special revenue operating fund shall pay the appropriate general fund operations for a portion of the cost of general administrative departments and a payment-in-lieu-of taxes which will be computed on the latest un-depreciated value as established in the latest Comprehensive Annual Financial Report. Service charges, rent, and fee structure will be established so as to ensure recovery of all costs for these funds to the fullest extent possible, considering public benefit. All capital projects and capital bonds shall pay a one-time 2 ½% when applicable an administrative fee to the General Fund for administration and accounting for such project.

Capital Asset Management Policies

- **Threshold:** The City will capitalize all individual assets and infrastructure with a cost of $5,000 or more and a life of 5 years or more (except computers at 3 years).
- **Asset categorization:** The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
    - Land
    - Buildings
    - Improvements
    - Equipment
    - Infrastructure
        - Roads
        - Stormwater system
        - Sidewalks
    - Construction in progress

- **Infrastructure Accounting:**
    - Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the estimated historical cost method of valuation.
    - Method:
        - The City determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied

the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.

- The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.

- The City determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.

- **Capital Expenditure/Capital Outlay** – Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over $5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

    - Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.

    - The City will use the straight line depreciation method.

    - There will be no depreciation on land or other assets with an indefinite life.

    - Construction in progress projects are not subject to depreciation until the projected is completed.

    - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

- **Capital Assets** – Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.

    - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.

- The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

- **Estimated useful assets life**: The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

    - Land – indefinite
    - Buildings – 40 years
    - Improvements – 15 years
    - Equipment :
        - Cars – 5 years
        - Trucks – 10 years
        - Equipment – 5 years
        - Computer equipment – 3 years
    - Infrastructure:
        - Roads – 25 years
        - Stormwater system – 50 years
        - Sidewalks – 20 years

- **Five year capital plan**: The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.

- **Fixed Asset Accounting**. The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements set forth by GASB or its successor organization.

Capital Expenditures & Debt Policies

All Funds

Revenue: Revenue projections for the Capital Improvement Budget shall be based on conservative assumptions of future earnings and bond market conditions.

Requirements: Capital projects shall be justified in relation to the applicable elements of the City's comprehensive plan or other requirements or needs. Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project. The impact of each project on the operating revenues and requirements of the City shall be analyzed as required by the general fiscal policy stated above.

Long Term Debt: Long term borrowing will not be used to finance current operations or normal maintenance. A policy of full disclosure will be included in all financial reports and official statements for debt.

Medium Term Debt: Capital lease purchase methods, bonds, or other debt instruments may be used as a medium-term (5 to 8 years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life at least equal to the years leased or financed. The City will determine and utilize the least costly financing methods available and where practical, shall use an open bid system for such financing. Such debt arrangements will be repaid within the expected life of the equipment or improvement acquired.

Short Term Debt: Short-term borrowing may be utilized for temporary funding of anticipated tax revenues; anticipated grant payments, anticipated bond proceeds, or other expected revenues. Such debt should normally be made from pooled cash; however, in rare circumstances, it may be by the use of the line-of-credit at the City's depository or other financial institution, utilizing a short-term note maturing before the end of the current appropriation period. Other short-term debt, such as tax exempt commercial paper, bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest advantage, or the advantage to delay long-term debt until market conditions are more favorable. The City will determine and utilize the least costly method for short term borrowing. Short-term debt may be refunded in accordance with applicable federal laws. Anticipated funding is defined as an assured source with the anticipated amount based on conservative estimates.

Specific Guidelines

1. General Capital Improvements: General capital improvements, or those improvements not related to City-owned enterprises, shall be funded from general operating fund revenues or fund balances, the sale of revenue or general obligation bonds, and from special assessments and grants.

2. Pay-As-You-Go Capital Improvements: Pay-as-you-go capital improvements shall be funded from general operating fund revenues or fund balances, state and federal grants, special assessments, or other sources of revenue which may become available to the City. Major capital projects related to the delivery of general public services shall be paid from general purpose revenues.

3. Special Assessments: When special assessments are used for pay-as-you-go general capital improvements where the City as a whole receives the benefit, the interest rate charged will be established by the City consistent with state law.

4. Revenue Bond Debt Limit: Sale of revenue bonds shall be limited to that amount which can be supported by user fees and other associated revenues. Revenue bond

coverage shall not be less than parity required coverage or as fixed in the approving bond documents. *While the City has no legal debt limit*, it is the City's policy that the total net annual general revenue bond debt service should not exceed 15% of the total net general purpose revenue and other funds available for such debt service. Net annual debt service shall be gross annual debt service less estimated interest on debt service reserve accounts and funds from other governmental units designated for payment of such debt service.

5. Enterprise Capital Improvements: Enterprise revenue bond coverage shall not be less than parity or the required coverage, whichever is greater.

6. Miscellaneous: The maximum of net bonded debt per capita shall be $1,000. The maximum percentage of annual debt service to general expenditures shall be 10%.

7. Types of Debt Pledges: There are different types of debt available to finance the City's needs. They are as follows:

A. General obligation bonds: These bonds are secured by ad valorem tax beyond operating levels. All General Obligation Bond issuance must be approved by voters through a referendum. The State of Florida limits the General Obligation debt service not to exceed a tax of 2 mills.

B. Covenant to Budget and Appropriate: This is a pledge that the City will consider making payment of debt service annually through the budget process.

C. Special Revenue Bonds: These bonds are repaid by the pledge of specific governmental revenue such as public service tax, gas tax or sales tax. This bond requires that the revenue stream be used first to satisfy the bond covenants and then used for other governmental purposes.

D. Special Assessment Bonds: This bond is secured by special assessments that the City can levy. This includes any improvements to streets, such as sidewalk program, lighting program, traffic calming devices etc.

E. State Revolving Loan: This is a low interest loan offered by the State for water, sewer and stormwater improvements. This loan is secured by user fees charged by the jurisdiction.

8. Final Maturity: The following is the guideline and is not a mandatory schedule; however, in no circumstances should the maturity of the loan be longer than the life of the assets.

A. Vehicles/Equipment: 3-5 years
B. Heavy Equipment such as loader, dump truck: 5-8 years
C. Building: 20 – 30 years
D. Infrastructure Improvement: 10 – 20 years
E. Land: 20-30 years

9. Debt Instruments: The Finance Director shall choose the best structure of debt warranted by the market conditions and the project to be financed and recommend to Council for approval. The City also has the option of participating in one of the many pool bonds, where local government have joined together to issue debt to gain economy of scale to reduce issuance costs and to obtain better interest rate.

A. Fixed Rate Bonds: Fixed rate bonds have the future principal and interest payments scheduled until maturity from the time of issuance.

B. Variable Rate Notes: Variable rate notes are when the amount of interest paid changes in reaction to market demands and investor's preference. Variable rate debt should be used for two purposes: (1) as an interim financing device (during construction periods) and (2) subject to limitations, as an integral portion of a long-term strategy to lower the City's effective cost of capital. Under either circumstance, when the cycle of long-term rates moves down to or near historic lows, consideration should be given to converting to a fixed rate.

C. Line or Letters of Credit: When the use is considered prudent the City can enter in agreements with local banks or other financial entities to acquire loans or letters of credit that provide City access to funds under emergency circumstances to fund temporary cash flow demands.

10. Measures of Future Flexibility: As the City addresses its needs at any one period in time, the Mayor and City Council must be prepared to ensure the flexibility to meet the present needs and challenges which face the community. Since neither State law nor the City Charter provide any fixed limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum), the following targets or limits are established to ensure future flexibility. The following goals/targets are set to ensure the current and future flexibility, and financial vitality of the City.

Description	Ceilings
General Government Debt Service as a percentage non-ad valorem General Fund expenditures	
Debt Limit (net of General Obligation Bond	10%
Goal/Target	8%
Weighted Average Maturity of Debt Programs:	
Self Supporting	10 years
Non-self-supporting	20 years
Weighted Average Maturity of Internal Loan Program:	5 years
General Government Direct Debt per capita	
Limit	$1,000
Goal/Target	800
Annual Capital Projects Funding (paid as you go or debt service incurred) from non-advalorem tax	
Limit - mill	2
Goal/Target - mill	1.5
Unassigned Fund Balance	16-25% of annual operating budget

11. Refunding Criteria: Periodic review of the City's outstanding debt should be undertaken to determine refunding opportunities. The City may issue refunding bonds when advantageous, legally permissible, and when aggregate net present value saving, expressed as a percentage of par amount for the refunding bonds, is within a target range of 3-5% or when the average annual savings are greater than $10,000 per year.

12. Monitoring, Reporting, Amendments and/or Exceptions: The Finance Director shall monitor the actual results against the targets presented in this policy and the report will include the following information, to the extent applicable:

A. Debt Program Targets and

B. Measures of Future Flexibility Targets;

From time to time, circumstances may suggest that an exception be approved to one or more of the policy constraints established herein. Amendments and/or exceptions must be submitted to the City Council and shall become effective only after approved by the City Council. This Debt Management Policy will be submitted for ratification by the City Council should economic circumstances arise.

Policies and Procedures for Issuance and Post-Issuance Compliance with Internal Revenue Code Requirements

The City issues tax-exempt and tax credit bonds (including certificates of participation) that are subject to certain requirements under the Internal Revenue Code (the "Code"). The City has established the policies and procedures outlined in this section in order to ensure compliance with the requirements of the Code that are applicable to tax-exempt bonds and tax credit bonds, including "Build America Bonds" that are "qualified bonds" within the meaning of Section 54AA thereof ("Direct-Pay BABs") that are eligible for interest subsidy payments (the "Subsidy"). These policies and procedures, coupled with requirements contained in the Arbitrage and Tax Certificate (the "Tax Certificate") executed at the time of issuance of the bonds, are intended to constitute written procedures for compliance with the Federal tax requirements applicable to the bonds and for timely identification and remediation of violations of such requirements.

1. General Matters. The Finance Director shall have overall responsibility for ensuring that the ongoing requirements described in this section are met with respect to the bonds. The Finance Director shall identify additional employees who will be responsible for each of the procedures described in this section, notify the current holder of that office of the responsibilities, and provide that person with a copy of the procedures. New personnel will be advised of responsibilities under the procedures and the importance of the procedures. If positions are restructured or eliminated, responsibilities will be reassigned as necessary to ensure that all procedures are monitored.

2. Periodic Review. The Finance Director or other responsible persons should periodically review compliance with these procedures and with the terms of the related Tax Certificate to determine whether any violations have occurred so that such violations can be remedied through the "remedial action" regulations (Treasury Regulation §1.141-12) or the Voluntary Closing Agreement Program described in Internal Revenue Service ("IRS") Notice 2008-31 (or successor guidance).

3. Changes in Bond Terms. If any changes to the terms of the bonds are contemplated, bond counsel will be consulted. Such modifications could result in a reissuance, i.e., a deemed refunding, of the bonds. Such a reissuance could jeopardize the status of any bonds that are Direct-Pay BABs and thereby affect the continued receipt of the Subsidy.

4. Issue Price; Premium Limit for Build America Bonds.

A. In order to document the issue price of bonds, the Finance Director shall consult with bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the City and bond counsel.

B. Prior to issuing Build America Bonds, the Finance Director shall consult with bond counsel and the City's financial advisors to assure that the premium on each maturity of the bonds (stated as a percentage of principal amount) does not exceed one-quarter of one-percent (0.25%) multiplied by the number of complete years to the earlier of final maturity of the bonds or, generally, the earliest call date of the bonds, and that the excess of the issue price of the bonds over the price at which the bonds are sold to the underwriter or placement agent, when combined with other issuance costs paid from proceeds of the bonds, does not exceed 2% of the sale proceeds of the bonds.

C. In connection with monitoring the premium limitation that applies to the issuance of Build America Bonds, the Finance Director shall ensure that a party other than the underwriter or placement agent, such as the City's financial advisor, reviews the market trading activity of the bonds after their sale date but before their issuance date, answers such questions as the Finance Director shall reasonably ask of such party concerning such data, and produce such reports concerning the sales data as the Finance Director shall reasonably request. Market trading information is generally available through the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System (EMMA) (http://www.emma.msrb.org.).

5. Information Reporting.

A. The Finance Director will confirm that bond counsel has filed the applicable information reports (such as Form 8038-G or Form 8038-B) for such bond issue with the IRS on a timely basis, and maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue.

B. For Direct-Pay BABs, the Finance Director shall review the IRS Form 8038-CP in order to ensure that the proper amount of interest is being reported and the proper amount of subsidy is being requested with respect to each interest payment date. The Finance Director shall ensure that the IRS Form 8038-CP is filed on a timely basis with respect to each interest payment date in order to receive timely payment of the subsidy. If the subsidy is to be paid to a person other than the City (i.e., the bond trustee), the Finance Director shall obtain and record the contact information of that person, and ensure that it is properly shown on Form 8038-CP so that the direct payment will be made to the proper person.

6. Use of Proceeds of Bonds. The Finance Director or other responsible person shall:

A. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.

B. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.

C. With respect to Build America Bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.

D. With respect to Build America Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to capital expenditures in a timely fashion consistent with the requirements of the Tax Certificate.

E. Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains detailed information in order to establish when and how bond proceeds were spent; review them carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.

F. Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than "direct tracing" (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). An allocation other than on the basis of "direct tracing" is often made to reduce the private business use of bond proceeds that would otherwise result from "direct tracing" of proceeds to project expenditures. This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than five years and 60 days after the date the bonds are issued, or 60 days after the bond issue is retired. Bond counsel can assist with the final allocation of bond proceeds to project costs.

G. Maintain careful records of all project and other costs (e.g., costs of issuance, credit enhancement and capitalized interest) and uses (e.g., deposits to a reserve fund) for which bond proceeds were spent or used. These records should be maintained separately for each issue of bonds.

7. Monitoring Private Business Use. The Finance Director or other responsible person shall:

A. Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as "private persons") with respect to the bond-financed facilities which could result in private business use of the facilities:

i. Sales of bond-financed facilities;

ii. Leases of bond-financed facilities;

iii. Management or service contracts relating to bond-financed facilities;

iv. Research contracts under which a private person sponsors research in bond- financed facilities; and

v. Any other contracts involving "special legal entitlements" (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.

B. Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult bond counsel to review such amendment or agreement to determine whether it results in private business use.

C. Establish procedures to ensure that bond-financed facilities are identified and are not used for private use without written approval of the Finance Director or other responsible person.

D. Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of "unrelated or disproportionate" private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits is exceeded.

E. If private business use limits are exceeded, consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program.

F. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated below.

G. Ensure that loans to persons other than governmental units made with proceeds of bonds comply with the limitations provided in the Code. Consult bond counsel if any such loans are contemplated.

8. Arbitrage and Rebate Compliance. The Finance Director or other responsible person shall:

A. Review each Tax Certificate to understand the specific requirements that are applicable to each bond issue.

B. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G or 8038-B.

C. Review the Tax Certificate to determine the "temporary periods" for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.

D. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable

bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.

E. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods for investment of bond proceeds and to avoid "hedge bond" status.

F. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors.

G. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.

H. Before beginning a capital campaign that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result.

I. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a "bona fide debt service fund," i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.

J. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal of the bond issue plus, in the case of premium, reasonable underwriter's compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.

K. Review the Arbitrage Rebate covenants attached to the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.

i. Ensure that rebate calculations will be timely performed and payment of rebate amounts, if any, will be timely made; such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue is due 60 days after retirement of the last bond of the issue. The City should hire a rebate consultant if necessary.

ii. Review the rebate section of the Tax Certificate to determine whether the "small issuer" rebate exception applies to the bond issue.

iii. If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.

iv. Make rebate and yield reduction payments and file Form 8038-T in a timely manner.

v. Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants attached to the Tax Certificate).

vi. Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions.

9. Record Retention. The Finance Director or other responsible person shall ensure that for each issue of bonds, the transcript and all records and documents described in these procedures will be maintained while any of the bonds are outstanding and during the three-year period following the final maturity or

redemption of that bond issue, or if the bonds are refunded (or re-refunded), while any of the refunding bonds are outstanding and during the three-year period following the final maturity or redemption of the refunding bonds.

Disclosure Policies and Procedures

I. Introduction

In general, municipal market disclosure is subject to the anti-fraud rules under the Federal securities laws. Disclosures by municipal issuers are generally made in three contexts: (1) primary market disclosure through offering documents prepared for primary offerings of securities; (2) secondary market disclosures prepared in compliance with undertakings under Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "Rule"); and (3) releases and/or statements by the issuer and its officials that are reasonably expected to reach investors and the trading markets, such as communications through investor websites, press releases or other public responses.

When the City of Miami Gardens (the "City") publicly issues bonds, notes, certificates of participation or other obligations (collectively, "Obligations"), preliminary and final offering statements (each an "Offering Statement") are prepared that provide disclosure to buyers of the Obligations of financial and other information relating to the City and the security for the Obligations.

The City will engage its own disclosure counsel (hereinafter referred to as "Disclosure Counsel") in order to prepare Offering Statements and to advise the City with respect to disclosure obligations and requirements under the aforementioned federal securities laws. Disclosure Counsel shall provide an opinion to the City as described below relating to the Offering Statement in connection with each issuance of Obligations.

In connection with each Offering Statement, the Mayor, City Manager and/or Finance Director shall provide a written certification (which certification may be made as part of the closing documents executed in connection with such transaction) to the effect that (i) the information contained therein, as of the date of such Offering Statement, does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading (except for information relating to The Depository Trust Company and its book-entry only system of registration and information relating to a bond insurer (or other credit enhancer) and its policy, as to all of which no certification need be made), and (ii) there has been no material adverse change in the financial condition and affairs of the City from the date of the financial statements contained in the Offering Statement to the date of issuance of the Obligations that was not disclosed in or contemplated by the Offering Statement.

In connection with each Offering Statement, the City Attorney shall opine to the effect that the information contained therein, as to legal matters relating to the City, as of the date of such Offering Statement and as of the date of issuance of the Obligations,

does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

Similarly, the City's Disclosure Counsel shall deliver a customary opinion to the effect that nothing has come to its attention that has caused such counsel to believe that the information contained in the Offering Statement, excepting information relating to The Depository Trust Company and its book-entry only system of registration, information relating to the bond insurer (or other credit enhancer) and its policy, if any, and financial, statistical and demographic information, as to all of which no opinion need be expressed, contains an untrue statement of a material fact or omits to state a material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

In order to support the certification described above, the City hereby adopts these Policies and Procedures for preparing the Offering Statement and updating, from time to time, certain information contained within the Offering Statement (the "Disclosure Policies and Procedures"). By adopting these Disclosure Policies and Procedures and by requiring staff to adhere to these Disclosure Policies and Procedures, the City hereby formalizes the appropriate policies and procedures and documents to ensure that the City efficiently carries out its obligations pursuant to the Rule. In interpreting these Disclosure Policies and Procedures, it should be noted that the Mayor, the City Manager and the Finance Director are ultimately responsible for all factual information to be included in (or omitted from) the Offering Statement, and the City Attorney, in consultation with the Disclosure Counsel and any other special counsel to the City in finance matters (such as Bond Counsel), is ultimately responsible for all legal matters relating to the City described in (or omitted from) the Offering Statement.

The Finance Director shall periodically review the Disclosure Policies and Procedures at least annually and may, from time to time, as may be necessary, recommend to the City Manager modifications to the Disclosure Policies and Procedures in consultation with Disclosure Counsel.

II. Preparation of Offering Statements

Commensurate with the source of security for the Obligations, the Finance Director, with the advice of Disclosure Counsel, shall collect, coordinate and review, then provide all information that a reasonable investor would want to know in making an informed investment decision. In order to accomplish this objective, the following procedure will be followed:

(1) The Finance Director, with the assistance of the City Manager and such other City departments or employees as may be necessary with respect to the type of information needed, shall provide textual, demographic, financial and budgetary information and operating data to Disclosure Counsel, and if requested in writing, to counsel to the underwriter ("Underwriter's Counsel").

(2) The City Attorney shall provide descriptions of material litigation to Disclosure Counsel and, if requested in writing, to Underwriter's Counsel.

(3) The Finance Director shall contact the City Attorney and the City Manager to obtain relevant information on pending or approved legislation, proposed and actual actions of the state government, and strategic and policy considerations. If any of such matters are believed to be "significant," they should be reported to and reviewed by Disclosure Counsel, the City's financial advisor, the underwriter(s) and Underwriter's Counsel, to determine if any of such matters present material disclosure issues.

(4) The Finance Director shall ensure that all information that is provided to any rating agencies and/or insurers as part of the credit process is also shared with Disclosure Counsel, and if requested in writing, with Underwriter's Counsel.

(5) The Finance Director, or his or her designee(s), shall review documentation and reports available on the City's website that are also contained or to be contained in its Offering Statements, to identify if there are any material inconsistencies in the information provided in each place.

(6) Prior to printing each Offering Statement, following appropriate review, each of the parties providing information pursuant to paragraph (1) above or their designees shall provide to the Finance Director a written indication or approval via electronic mail or such other means that are acceptable to the Finance Director that each has reviewed the portions of the disclosure for which he or she is individually responsible and that each has determined that the information contained in such portions does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained in such portions, in light of the circumstances under which they were made, not misleading.

(7) The City will enter into a Continuing Disclosure Agreement, or otherwise provide a continuing disclosure undertaking in the ordinance, resolution or trust indenture related to the Obligations, in connection with each issuance of Obligations that are subject to a continuing disclosure undertaking, containing the undertaking of the City under the Rule (the "Undertaking").
A copy or summary of the Undertaking shall be included in the Offering Statement.

III. Preparation of Annual Continuing Disclosure Filing

By October 31st of each year, the Finance Director shall review the City's annual filing requirements in each continuing disclosure Undertaking relating to outstanding Obligations to determine what financial information and operating data must be updated and filed on an annual basis, and when such filings are required to be submitted. The Finance Director shall involve the City Manager, the City Attorney and such other City departments or employees as may be necessary with respect to the type of information needed, in the preparation of the requisite updates. The Finance Director shall ensure the City complies with the annual filing requirements of all such Undertakings. The process of preparing the annual continuing disclosure filing shall be the same as the process for

preparation of Offering Statements described above. The City may employ the services of an outside dissemination agent to assist with the foregoing responsibilities, if necessary.

In connection with the filing of information subject to an Undertaking, the Finance Director shall provide a written certification to the dissemination agent, if any, to the effect that, to the best of his or her knowledge, the information contained therein, as of the date of such filing, is true and accurate.

IV. Monitoring Material Events Which May Trigger An Obligation To Make A Continuing Disclosure Filing

The Finance Director shall consult regularly with Disclosure Counsel to review the list of enumerated events in each active continuing disclosure Undertaking, to maintain an awareness of the circumstances which may trigger a filing obligation, including the timeframe within which such a filing would be required to be made. As of the date of adoption of these Disclosure Policies and Procedures, the Rule requires the City to provide notice the Municipal Securities Rulemaking Board's Electronic Municipal Market Access system ("EMMA") of the occurrence of the following events, to be filed within ten (10) business days of the occurrence of any such event:

- Principal and interest payment delinquencies;
- Non-payment related defaults, if material;
- Unscheduled draws on debt service reserves reflecting financial difficulty;
- Unscheduled draws on credit enhancements reflecting financial difficulty;
- Substitution of credit or liquidity providers, or their failure to perform;
- Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701 TEB) or other material notices of determination with respect to the tax status of the security or other material events affecting the tax status of the security;
- Modifications to rights of security holders, if material;
- Bond calls, if material, and tender offers;
- Defeasances;
- Release, substitution, or sale of property securing repayment of the securities, if material;
- Rating changes;
- Bankruptcy, insolvency, receivership or similar event of the City;
- The consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- Appointment of a successor or additional trustee or the change of name of a trustee, if material.

The Finance Director shall ensure the City complies with the ongoing filing requirements of all such Undertakings. The Finance Director may utilize the services of an outside dissemination agent to assist with the foregoing responsibilities, and, if necessary, to transmit the annual report to EMMA.

V. Documents To be Retained

The Finance Director, working with the City Clerk as needed, shall be responsible for retaining records demonstrating compliance with these Disclosure Policies and Procedures. The Finance Director shall retain an electronic or paper file ("Deal File") for each continuing disclosure annual report that the City completes. Each Deal File shall include final versions of Disclosure Documents identified in Exhibit "A" hereto; written confirmations, certifications, letters and legal opinions described herein; and a list of individuals (City officials and outside consultants) involved in the preparation of each of the Disclosure Documents. The Deal File shall be maintained for a period of five years from the later of the date of delivery of the Obligations referenced in the Disclosure Document, or the date the Disclosure Document is published, posted, or otherwise made publicly available, as applicable.

VI. Website Disclaimer

The City's website is a very useful tool for communicating with citizens and taxpayers in the City, and this informational tool should be encouraged. In certain instances, potential investors may also find the City's website useful, which requires that the City be cautious in the administration of its website. Relating to information of the "investor relations" variety (i.e., information that the City reasonably expects to reach investors and the trading markets), the City shall include a disclaimer to the following effect before allowing access to potential investors:

The information on this website does not and should not be considered an offer to buy or sell securities. In connection with certain outstanding public debt issues of the City of Miami Gardens, Florida (the "City"), the City files, or causes to be filed, its offering statements, its audited financial statements, certain operating data and financial information, and occasional voluntary notices on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access system ("EMMA") which can be accessed at http://emma.msrb.org/. The information on EMMA and this website is for informational purposes only, and does not include all information which may be of interest to a potential investor, nor does it purport to present full and fair disclosure within the meaning of the applicable federal securities laws. Such information about the City is only accurate as of its date, and the City undertakes no obligation to update such information beyond its date. No representation is being made that there has not been a change in the affairs of the City since such date. Such information is subject to change without notice and posting of other information on the website does not imply that there has been no change in the affairs of the City since the date of such information. The updating or lack of updating of any information contained on EMMA or this website should not be considered to convey a complete picture of the affairs of the City. Such information concerning past performance

should not be relied upon as a forecast of future performance. Third party information is believed to be reliable; however, the City takes no responsibility for its accuracy.

BY CLICKING OK, I ACKNOWLEDGE I HAVE READ THE DISCLAIMER DOCUMENT BEFORE USING THE INVESTOR'S SITE.

[OK]

VII. Periodic Training

As of the date of adoption of these Disclosure Policies and Procedures, pertinent City staff are current in the knowledge of their obligations under applicable law with regards to disclosure issues impacting Offering Statements and annual continuing disclosure obligations. At least every three (3) years, or as may be necessary upon the occurrence of new developments impacting disclosure, the City's dissemination agent, or its Disclosure Counsel, shall be engaged to conduct training for the City officials identified herein, including, but not limited to, the Mayor, the City Manager, the Finance Director and the City Attorney, to review their roles and responsibilities in these Disclosure Policies and Procedures. Such training shall include: (i) a review of the City's annual filing requirements in each active continuing disclosure undertaking, (ii) a review of the list of enumerated events and the timeframe within which a filing would be required to be made in each active continuing disclosure undertaking, and (iii) updates on current issues in the area of federal securities law as well as a question and answer session. Feedback on the process should be invited. During the training process, the need for modifications to the Disclosure Policies and Procedures, if any, should be considered.

VIII. Chief Disclosure Officer

The Finance Director is responsible for ensuring compliance by the City with these Disclosure Policies and Procedures and will have general oversight of the entire disclosure process which shall include: (i) maintaining appropriate records of compliance with these Disclosure Policies and Procedures; (ii) evaluating the effectiveness of the procedures contained in the Disclosure Policies and Procedures and (iii) recommending appropriate changes to the Disclosure Policies and Procedures when revisions or modifications to the process become necessary.

IX. General Principles

(1) Everyone involved in the disclosure process should be encouraged to raise potential disclosure items (such as matters that may have a material adverse effect on the financial condition of the City or its ability to fulfill its contractual obligations described in an Offering Statement) at any time, and report them to the Finance Director. However, if such potential issues or concerns are related to information provided, or to be provided, by the Finance Director, such issues or concerns shall be reported to the City Attorney.

(2) Everyone should be encouraged to err on the side of raising issues to the officials described in (1) above and shall communicate any such concerns in writing (including through electronic mail) to such officials.

(3) While care should be taken not to shortcut or eliminate any steps outlined in the Disclosure Policies and Procedures on an ad hoc basis, the Disclosure Policies and Procedures contained herein are a "work in progress" and recommendations for improvement should be solicited and regularly considered.

(4) The process of primary disclosure should not be viewed as a mechanical insertion of current information and data. Everyone involved in the preparation of Offering Statements should consider the need for revisions in the form and content of the sections for which they are responsible at the time of each update.

(5) Care should be taken that any information produced and maintained for public consumption, and which may be relied upon by an investor in making an investment decision in the primary or secondary market, does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

(6) Consideration should be made, based on consultation with Disclosure Counsel, as to whether a public statement by a City official or the response by the City to an investor inquiry (e.g., a question from one of the City's investors) may be material enough to merit a voluntary EMMA filing in order to ensure that the City's Obligations are trading based on equal access to material information.

EXHIBIT A

LIST OF DISCLOSURE DOCUMENTS

1. Preliminary and final official statements, private placement memoranda and remarketing memoranda relating to the City's Obligations, together with any supplements.

2. Financial Statements.

3. Filings made by the City with the MSRB, or made on behalf of the City by a dissemination agent, whether made pursuant to a continuing disclosure undertaking to which the City is a party or otherwise.

4. Press releases and other information distributed by the City for public dissemination to the extent that such releases are reasonably expected, in the determination of the Finance Director, to reach investors and the trading markets for municipal securities.

5. Rating agency presentations.

6. Postings on the investor information section of the City's website.

7. Any other communications that are reasonably expected, in the determination of the Finance Director, to reach investors and the trading markets for municipal securities.

Investment Policies

Scope

This investment policy applies to all financial assets of the City of Miami Gardens, which are under the direct control of the City Council.

Investment Objectives

The following investment objectives will be applied in the management of the City's funds.

1. Safety of Capital - Safety of capital is regarded as the highest priority in the handling of investments for the City. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value. From time to time, securities may be traded for other similar securities to improve yield, maturity, or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security:

a. Yield has been decreased;

b. Maturity has been reduced;

c. Quality of the investment has been improved.

2. Liquidity - The City's investment strategy will provide sufficient liquidity such that cash flow requirements are met through the utilization of marketable securities with structured maturities.

3. Yield - In investing public funds, the City will strive to maximize the return on the portfolio but will avoid assuming unreasonable risk.

Standards of Care

1. Prudence and Ethical Standards – The "prudent person" standard shall be used in the management of the overall investment portfolio. The prudent person standard is herewith understood to mean the following: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers, or persons performing the investment functions, acting as a "prudent person" in accordance with this written policy and procedures, exercising due diligence and investments authorized by law, shall be relieved of personal responsibility, for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion, as described in the internal control section of this policy, and appropriate action is taken to control adverse developments.

2. Investment Authority - Responsibility for the administration of the investment program is vested in the City Manager. The City Manager shall exercise this authority and regulate the administration of the investment program through the Finance Department. No person may engage in an investment transaction except as stated in the internal controls section of the policy.

3. Ethics and Conflicts of Interest – The Mayor, City Council, City Manager, and Finance Department employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The above personnel shall disclose any material interests in financial institutions with which they conduct business and any personal financial or investment positions that could be related to the performance of the investment portfolio. Investment related officers and personnel shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

Safekeeping And Custody

Authorized Investment Institutions and Broker/Dealers

Documented lists of the authorized financial institutions and broker/dealers will be developed and maintained by the Finance Director and approved by the City Manager. Broker/ dealers will consist of banks, regional firms, and other recognizable firms in the general securities business. All such institutions shall be on the State of Florida authorized institution list. Evaluation criteria will include:

a. The institutional and broker qualification as they relate to both general and specific product knowledge;

b. The technical support capabilities as well as the operations efficiency of the organization;

c. The ability to provide value added services;

d. Pricing competitiveness based on the ability of the dealer to support both the "bid" and "ask" side of various securities market instruments.

e. The financial strength and security of the company; and

f. Have a minimum capital of $10 million. Before engaging in investment transactions with a financial institution or broker/dealer, the Finance Director will have received from said a signed investment certification form attesting that the individuals responsible for the City's accounts have reviewed the City's investment policy and that they agree to undertake reasonable efforts to preclude imprudent transactions involving the City's funds.

Time, practicality, and general business constraints limit the number of investment relationships which can be managed on a regular basis. In most cases, normal investment activity will be limited to no more than five relationships. In all cases, investment relationships will consist of a minimum of three institutions. If at any time the City Manager is appropriately notified of any threat to the integrity of the investment portfolio, proper security measures may be suggested and implemented, and the clerk shall have the option to further restrict investment in selected instruments, to conform to then present market conditions. Repurchase agreements will be conducted through, and negotiated only with, qualified public depository financial institutions and primary securities broker/dealers. A written master repurchase agreement will be negotiated with any institution with which the City, through the clerk, enters into a specific repurchase agreement.

Internal Controls

The City Manager shall exercise and monitor a set of internal controls which are designed to protect the City's funds and ensure proper accounting and reporting of the securities transactions. Such internal controls shall consist of the following:

a. All securities purchased or sold will be transferred only under the "delivery versus payment" method to ensure that funds or securities are not released until all criteria relating to the specific transactions are met.

b. The City Manager is authorized to accept, on behalf of and in the name of the City of Miami Gardens, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds. Trust receipts or confirmations shall fully describe

the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of the City of Miami Gardens.

c. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.

d. There will be adequate separation of duties with clear delegation of authority among investment personnel.

e. Custodial safekeeping shall be properly utilized.

f. Investment review and performance reporting, interim and annual, shall be done by the Finance Director and reviewed by the City Manager.

g. The Finance Director will promptly notify the City Manager of any threat to the safety of the portfolio and proper security measures will be suggested and implemented to conform to market conditions.

h. There will be an avoidance of bearer-form securities.

i. There will be no physical delivery of securities, except certificates of deposit, which will be maintained in a safe in an approved financial institution.

j. There will be a prohibition of collusion.

k. A wire transfer agreement with the custodial bank outlining the various controls and security provisions for making and receiving wire transfers shall be executed.

l. Quarterly safekeeping account statements shall be maintained.

m. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment document.

n. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel.

o. Investment activity will be performed by the Finance Director and subsequently approved by the City Manager. In the absence of the Finance Director, the Chief Staff Accountant responsible for overseeing investment record keeping, will perform the investment activity and obtain approval of the City Manager.

p. The following personnel are designated by the City Manager as having authority to initiate all investment activities.

1. Finance Director
2. Chief Staff Accountant responsible for overseeing investment record keeping (if one is appointed).

q. Additional controls will be established in written policies and procedures by the City Manager as needed.

r. The internal controls for investments receipts to the City Manager's office listing the specific instrument, par value, rate, maturity, and any other pertinent information. In addition, the safekeeping institution shall send a report on at least a quarterly basis listing all securities held in each safekeeping account which shall be verified by the City Manager's office. All securities purchased by the City under this policy shall be purchased using the "delivery versus payment" procedure. If it is ever determined to be necessary to perform security transactions on a "free delivery" basis, or to have securities held by the broker/dealer for a temporary period, the approval of the Finance Director must be secured prior thereto and the reason documented in writing.

Suitable And Authorized Investments

The City shall limit investments to:

1. Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, and which carry the full faith and credit of, the United States Government and its agencies. Investments in this category would include, but not be limited to, the following: United States Treasury Bills, Notes and Bonds, and securities issued by the Government National Mortgage Association (Ginnie Mae), and Federal Housing Administration.

2. Fully collateralized United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include, but not be limited to, the following: obligations of the Federal Home Loan Mortgage Corporation (FHLMC) and the Federal National Mortgage Association (FNMA)

3. Other United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include but not be limited to the following: obligations of the Federal Farm Credit Bank, Federal National Mortgage Association (Fannie Mae), Federal Home Loan Mortgage Corporation

(Freddie Mac), Student Loan Marketing Association (Sallie Mae), Financial Assistance Corporation, and Federal Agriculture Mortgage Corporation (Farmer Mac).

4. Permitted investments in the above listed agencies and instrumentalities shall include bonds, debentures, notes, or other evidence of indebtedness issued including mortgage pass-throughs, collateralized mortgage obligations, adjustable rate securities, and adjustable rate mortgages.

5. Interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates, or time deposits constituting direct obligations of any bank or savings and loan association certified as a qualified public depository by the State.

6. Repurchase agreements collateralized by securities otherwise authorized in paragraphs one to five.

7. State of Florida Local Government Surplus Funds Trust Fund.

8. Purchase of Tax Certificates. The City may invest in delinquent tax certificates for property located in Miami Gardens within the following guidelines:

a) First year tax certificates must be purchased from the property appraiser's second tax certificate sale each year (18% fixed sale).

b) Second year certificates must be from those properties for which the City holds the first year certificate.

c) The City shall not purchase any certificate on any property for which there is a current homestead exemption and which is currently occupied.

d) City staff shall review all properties from which a tax deed is eligible and shall recommend to City Council those properties that will serve a public purpose through community redevelopment, parks and recreation, public infrastructure, housing assistance potential, revenue generation or other such purpose that City Council may deem appropriate.

e) Prior to filing for a tax deed to any property, the City Council must approve by Resolution the acquisition of such property.

9. The City Council of the City of Miami Gardens adopted a policy to incorporate the State of Florida's "Protecting Florida's Investment Act," (Chapter 2007-88, Laws of Florida), prohibiting the investment of public

funds managed by the City in any "scrutinized companies" with active business operations in Sudan or Iran, as listed by the State Board of Administration (SBA) on a quarterly basis, in accordance with the provisions of the Act

Bid Requirement

When purchasing or selling securities, the Finance Director, or his designated staff, will obtain competitive bids or offerings from at least three dealers, except in situations where:

1. The security involved is a “new original issue” and can be purchased at par prior to issue date, or “at the window” at date of sale;

2. The security involved is available through direct issue or private placement;

3. The security involved is of particular special interest to the entity and dealer competition could have an adverse impact with respect to the price and availability to the entity.

Reporting

For any investment other than the State Board of Administration (SBA), the Finance Director shall generate monthly reports for management purposes. In addition, he/she shall submit an annual report for submission to the Council, which presents the City’s portfolio by type of investment, book value, income earned, and market value as of the report date.

Investment Parameters

1. Liquidity Requirements - To meet the day to day operating need of the City and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments made from escrow or trust accounts, will be kept in relatively short term investments. These would include State of Florida Local Government Surplus Funds, Trust Fund, Discount Notes, and Repurchase Agreements.

2. Portfolio Composition; Risk and Diversification - Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following limits are hereby established to serve as guidelines for diversification by instrument. These guidelines may be revised by the City Manager for special circumstances.

Local Government Surplus Funds Trust Fund 100%
United States Treasury Bills/Notes/Bonds 75%

Other United States Government Agencies 75%
Repurchase Agreements 35%
Certificates of Deposit 10%
Collateralized Mortgage Obligations 10%

3. Performance Standard - The City seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding by 25 basis points above the weighted average return earned on investments held by the State Board of Administration.

Budget Policies

Budgetary Practices and Basis of Budgeting

Balanced Budget **–** A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that all governmental operating budgets submitted and approved, must be balanced without borrowing. The basis of budgeting for all governmental funds is on a modified accrual basis, while the enterprise fund is on an accrual basis.

A. Operating Budget Practices: Each department and division prepares its own budget for review by the City Manager. The budget is approved in the form of an appropriations ordinance after the Mayor and Council have conducted advertised public hearings. The Operating Budget is adopted at the Fund level. During the year, it is the responsibility of the City Manager to administer the budget. The legal control, which the budget ordinance establishes over spending, is set up under Generally Accepted Accounting Principles. The City Manager has the authority to transfer budgeted amounts between Departments within any Fund, but changes in the total appropriations level for any given Fund can only be enacted by the Mayor and Council through an amendment to the current appropriations ordinance, except for prior year encumbrances carried-forward, grants, reimbursements and bond proceeds, which the City Manager may appropriate to the appropriate fund without further Council action.

The City will adopt an annual General Fund budget in which expenditures, net of pay-as-you-go capital project contributions, do not exceed projected revenues. As a management policy, budgetary control is maintained in the General and the Special Revenue Funds at the program level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in overruns of balances are not processed (locked out of the computer system) until sufficient appropriations are made available through approved intrafund transfers.

The City Manager is authorized by the City's adopted purchasing ordinance, to expend certain amounts without further action by City Council. The Manager is authorized to expend up to $10,000 without bidding; however, the City Manager has established a staff policy that generally requires multiple quotes for such purchases. Authorization to approve purchase orders under this amount has been delegated to the Assistant City Managers. Purchases between $10,000 and $25,000 can be authorized by the City Manager subject to the securing of at least three (3) written quotes. Purchases between $25,000 and $50,000 can be authorized by the City Manager after a formal, sealed bidding process. Such purchases are reported after the fact to City Council in a monthly report. All purchases over $50,000 must be approved by City Council.

B. Basis of Accounting and Budgeting: The basis for budgeting is the same as the basis for accounting. Budgets for General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. Accordingly, all Governmental Fund budgets are presented on the modified accrual basis as well as the "current resources measurement focus." Under this method of accounting, revenue is recorded when susceptible to accrual, such as when measurable and available for the funding of current appropriations. The Governmental Funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, and the Debt Service Fund. Enterprise Fund budgets are presented on the full accrual basis as well as "the economic resources measurement focus". Under this method of accounting, revenues are recognized when earned, as billed and unbilled, and expenditures are recorded when incurred. The City has only one Enterprise Fund, the Stormwater Fund. See the Fund Summaries Budget Detail sections for detailed information on the Fund descriptions.

C. Capital Improvements Program Practices: Along with the operating budget, the City Manager submits a Capital Improvements Program (CIP) to the Mayor and Council. This document provides for improvements to the City's public facilities for the ensuing fiscal year and five years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining five years serve as a guide for use in determining probable future debt issuance needs and operating cost impacts. The Capital Budget is adopted at the Fund level. CIP expenditures are accounted for in the Capital Projects Fund or the Enterprise Funds, as appropriate, and are funded by a variety of sources. The City strives to maintain a reasonable balance between "pay-as-you-go" financing and bond financing for its capital improvements in order to maintain debt within prudent limits.

In April 2014, the City received ratings A1 from Moody, and A+ Stable from Standard & Poor for the issuance of the General Obligation Bond.

Other Budget Policies

1. Formal budgetary integration is employed as a management control device during the year for all funds.

2. All fund budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

3. Florida Statutes provide that expenditures in excess of those total fund budgets are unlawful.

4. Unused appropriations lapse at the end of each fiscal year. Such unexpended funds may be retained in the appropriate fund's reserve or budgeted for the subsequent fiscal year.

5. The City has chosen to implement GASB 45 through a combination of pay-as-you-go and trust reserve. For those amounts accruing for implied future costs, the City's policy is to fund these expenses as it always has, on a yearly, pay-as-you-go budget basis. The City's health insurance premiums are highly competitive with other cities and the addition of future retirees is not expected to have more than an incremental affect on this budgetary item.

   As for those future costs associated with the City's own post-retirement benefits, there will be a direct expense of the City, thus the City has elected to establish a trust for these future expenditures.

Budget Amendments

Budget Amendments

The City adopts the annual budget at the Fund level. Budget amendments are required when it is necessary to move funds between budgeted funds, to create new funds, or to appropriate funds from fund balance. Generally, budget amendments are done once or twice each year.

Internal Budget Adjustments (Budget Transfers)

General

Budget transfers are designed to give the City Manager a degree of flexibility in his/her budgetary administration. They may generally be approved for one of four reasons. First, a budgetary mistake may have been made in the approved budget. Because the budget cycle must begin so early in the year, it is very easy to overlook certain items which should have been included, or to over and/or underestimate the expenses or need for certain other items.

A second reason for which transfers should be approved is emergency purchases. In many instances, equipment, supply, or maintenance costs must be incurred at a higher level than could have been anticipated due to a breakdown of equipment, the assumption of a new service, or unusually large contract prices.

A third reason for an amendment is an avoidance of future cost increases. Such opportunities often arise when a certain product or service can be purchased at a certain time rather than putting off the purchase until a later date.

Finally, a municipal organization needs to be dynamic to respond to change. Often this requires moving funds from one area to another.

Budget adjustments exist for very specific reasons, as noted above and should not be used to balance an organization's budget each month. Operating within one's available budgetary resources is a managerial responsibility, and one which should be taken very seriously. While the approved budget is only a plan and can be changed as circumstances change; it should be adhered to as closely as possible. The budget should contain a reasonable working capital reserve account in each Fund to meet unexpected needs.

When needs are less than originally anticipated or should prices come in lower than budgeted, excess funds should accrue as savings to the City. They should not be considered as available dollars for additional expenditures beyond the appropriation level contained in the approved budget without specific justification. These accrued savings become fund balance reserve or cash forwarded into the next year's budget; a valuable revenue in maintaining service levels and avoiding tax rate increases. The more that can be accrued in one year, the easier the budget process will be the next year.

Capital equipment item funds are budgeted for in the annual budget; however, as needs change, individual items are not specifically approved in the budget. Additional capital equipment needs can be purchased if funds are available. First, if the amount does not exceed $10,000, and if the requesting party has the funds available, then the Department Head can approve the purchase. If the individual item or systems exceed $10,000 but do not exceed $50,000, and if the requesting party has funds available, then the City Manager can approve the purchase after following approved purchasing procedures. Individual items or systems over $50,000 require City Council approval with justification of fund availability whether from the adopted budget or the appropriate reserve.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds.

Policies

1. The City Manager is authorized to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority includes the authority to correct inter-programmatic budgeting and accounting allocations. The budgetary level of control is at the fund level.

2. The City Manager has the authority to adjust the adopted budget to correct scrivener's errors.

3. A receipt of revenue from a source not anticipated in the budget and received for a particular purpose including, but not limited to, grants, donations, gifts, or reimbursement for damages, may be appropriated by the City Manager and expenditures provided for in the budget.

4. The City Manager is hereby authorized to create a suspension reserve account in each fund and, further, authorized to transfer funds across appropriation centers into said accounts.

Accounting, Auditing & Financial Reporting

1. The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

2. An independent public accounting firm will perform an annual audit. The auditor's opinion will be included with the City's published Comprehensive Annual Financial Report (CAFR).

3. The City's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial reporting program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, provide full Disclosure of all financial activities and related matters, and minimize ambiguities and potentials for misleading inference.

4. The City's budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resources.

5. The Finance Department will also prepare, in conjunction with the release of the CAFR, the "Popular Annual Financial Report" which is a condensed and easy to read version of the annual CAFR. This document will be provided to residents so that they can easily understand how the City is using their funds. This document will also be submitted to the GFOA committee in order to receive their award.

6. Financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.

7. Monthly budget reports shall be prepared and presented to the City Council on a timely basis.

8. The Finance Department will also prepare, in conjunction with the release of the CAFR, an annual "Financial Trends Report" and presented to the City Council on a timely basis.

Financial Summaries Funds and Details of Principal Funds, FY 18-19 Budget

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Consolidated Budget Summary - FY 18-19
Summary of Funds

Description	Recommended Budget
RE-APPROPRIATE FUND BALANCE - ALL FUNDS	**$2,012,660**
REVENUES - ALL FUNDS	
Property Taxes	$34,881,422
Franchise Fees	2,990,000
Intergovernmental Revenue	17,338,788
Utility Taxes	10,572,848
Fuel Taxes	2,340,447
Fines and Forfeitures	5,260,900
Public Safety	2,542,947
Licenses & Permits & Fees	10,479,546
Miscellaneous	3,398,979
Culture & Recreation	4,032,000
Grants and Loans	1,500,994
Interfund Transfers	15,258,456
TOTAL REVENUES - ALL FUNDS	**110,597,327**
TOTAL RESOURCES AVAILABLE - ALL FUNDS	**$112,609,987**
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personnel Services	$54,703,340
Operating Expenses	19,876,871
Debt Service Payment	12,943,653
Interfund Transfers	15,108,455
Non-Operating Expenses	2,863,590
Total Operating Expenditures - All Funds	$105,495,910
Capital Outlay	$7,114,077
TOTAL EXPENDITURES - ALL FUNDS	**$112,609,987**
	$0

Summary of Funds
General Fund Budget Summary - FY 18-19

Description	Recommended Budget
RE-APPROPRIATE FUND BALANCE	**$0**
REVENUES - GENERAL FUND	
Property Taxes	$30,659,872
Franchise Fees	2,990,000
Intergovernmental Revenue	12,524,529
Utility Taxes	10,572,848
Fines and Forfeitures	5,260,900
Public Safety	2,542,947
Licenses & Permits	2,593,500
Miscellaneous	2,183,650
Culture & Recreation	4,032,000
Interfund Transfers	1,375,430
TOTAL REVENUES	**74,735,676**
TOTAL RESOURCES AVAILABLE - GENERAL FUND	**$74,735,676**
EXPENDITURES	
Council/Legislative	$1,113,573
City Manager	1,605,792
Public Affairs	781,034
Special Events	3,400,000
City Clerk	541,507
Finance	1,006,420
Human Resources	1,073,783
City Attorney	604,913
Planning Division	734,856
School Crossing Guards	501,769
Police	36,536,352
Code Enforcement/Licensing	1,477,897
Parks & Recreation	6,965,326
Purchasing	473,169
Information Technology	2,629,017
Fleet	2,330,431
City Hall Maintenance	864,207
Non-Departmental	12,095,630
TOTAL EXPENDITURES	**$74,735,676**
ENDING GENERAL FUND BALANCE	**$0**

Summary of Funds
Transportation Fund Budget Summary - FY 18-19

Description	Recommended Budget
RE-APPROPRIATE FUND BALANCE	**$1,517,474**
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	$2,340,447
Citizens Independent Transportation Trust	4,300,000
State Revenue Sharing	894,259
Permits	102,000
Miscellaneous Revenues/Interest	139,058
Interfund Transfers	202,924
TOTAL REVENUES	**$7,978,688**
TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND	**$9,496,162**
EXPENDITURES - TRANSPORTATION FUND	
Administration Division	$1,427,513
Keep Miami Gardens Beautiful Division	184,859
Streets Division	2,202,116
CITT - Capital Improvements	4,198,471
CITT - Transit	1,483,203
CITT - Settlement	0
TOTAL EXPENDITURES	**$9,496,162**
ENDING TRANSPORTATION FUND BALANCE	**$0**

Summary of Funds
Development Services Budget Summary
FY 18-19

Description	Recommended Budget
RE-APPROPRIATE FUND BALANCE	**$0**
REVENUES - DEVELOPMENT SERVICES FUND	
Building Fees and Charges	2,670,742
Other Revenues	9,061
TOTAL REVENUES	**2,679,803**
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	**$2,679,803**
EXPENDITURES - DEVELOPMENT SERVICES FUND	
Building Department	2,679,803
TOTAL EXPENDITURES	**$2,679,803**
ENDING DEVELOPMENT SERVICES FUND BALANCE	**$0**

Summary of Funds
Capital Projects Fund Budget Summary
FY 18-19

Description	Recommended Budget
RE-APPROPRIATE FUND BALANCE	**$0**
REVENUES - CIP FUND	
From General Fund	$5,590,299
Build America Bonds Rebate	1,067,210
Interest and Miscellaneous	0
TOTAL REVENUES	**6,657,508**
TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND	**$6,657,508**
EXPENDITURES - CIP FUND	
Capital Projects Operations	$617,247
Interfund Transfers	$6,040,261
TOTAL EXPENDITURES	**$6,657,508**
ENDING CAPITAL PROJECTS FUND BALANCE	**$0**

Summary of Funds
Stormwater Utility Fund Budget Summary
FY 18-19

Description	Recommended Budget
RE-APPROPRIATE FUND BALANCE	**$495,186**
REVENUES - STORMWATER FUND	
Stormwater Assessments	$5,078,304
Permits	35,000
Miscellaneous	25,000
TOTAL REVENUES	**5,138,304**
TOTAL FUNDS AVAILABLE - STORMWATER FUND	**$5,633,490**
EXPENDITURES - STORMWATER FUND	
Operating Expenditures	$2,276,735
Capital Outlay	$2,242,000
Debt Service	$632,300
Non-Operating Expenditures	$482,455
TOTAL EXPENDITURES	**$5,633,490**
ENDING STORMWATER FUND BALANCE	**$0**

Summary of Funds
CDBG Fund
Fund Budget Summary FY 18-19

Description	Recommended Budget
RE-APPROPRIATE FUND BALANCE	**$0**
REVENUES - CDBG FUND	
Grants	$1,095,994
Miscellaneous	
TOTAL REVENUES	**$1,095,994**
TOTAL FUNDS AVAILABLE - CDBG FUND	**$1,095,994**
EXPENDITURES - CDBG	
CDBG	
	$1,095,994
TOTAL EXPENDITURES	**$1,095,994**
ENDING CDBG FUND BALANCE	**$0**

Summary of Funds
Debt Service Fund
Fund Budget Summary FY 18-19

Description	Recommended Budget
RE-APPROPRIATE FUND BALANCE	**$0**
REVENUES - DEBT SERVICE FUND	
Ad Valorem Taxes	$4,221,591
Transfers In	$8,089,762
TOTAL REVENUES	**12,311,353**
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	**$12,311,353**
EXPENDITURES - DEBT SERVICE FUND	
Principal and Interest payments	$12,311,353
TOTAL EXPENDITURES	**$12,311,353**
ENDING DEBT SERVICE FUND BALANCE	**$0**

All Operating Funds' Summaries and Year to Year Revenue Changes by Revenue Class

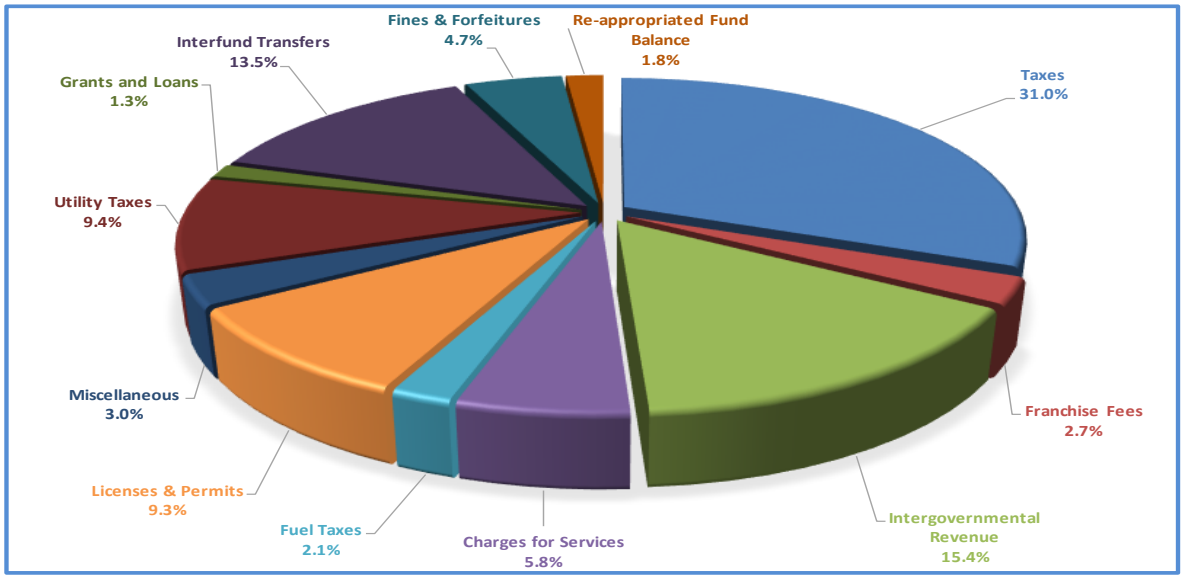
This table offers an overview of all major operating revenues that comprise the City's financial accounting system. The summary below shows all funds.

Table: All Funds Summary with Year-to-Year Changes by Revenue Source

All Funds Revenues	Estimated FY 18	Budget FY 19	% Change	Note
Taxes	$32,290,044	$34,881,422	8.03%	(1)
Franchise Fees	$3,700,686	$2,990,000	-19.20%	
Intergovernmental Revenue	$17,793,303	$17,338,788	-2.55%	
Utility Taxes	$10,442,938	$10,572,848	1.24%	
Fuel Taxes	$2,241,603	$2,340,447	4.41%	
Fines and Forfeitures	$5,484,457	$5,260,900	-4.08%	(2)
Licenses & Permits	$11,604,245	$10,479,546	-9.69%	(3)
Miscellaneous Revenues	$4,255,052	$3,398,979	-20.12%	
Charges for Services	$5,620,111	$6,574,947	16.99%	(4)
Grants/Loans	$3,882,727	$1,500,994	-61.34%	(5)
Interfund Transfers	$21,511,523	$15,258,456	-29.07%	(6)
Re-appropriated Fund Balance	$0	$2,012,660	100.00%	(7)
TOTAL OPERATING REVENUES	**$118,826,687**	**$112,609,987**	**-5%**	

(1) Increase is attributed to growth in the City's taxable value
(2) Decrease in collection for Red Light Camera fines
(3) Attributed to increase in Planning/Zoning/Building Permit activities
(4) Increase in anticipated revenues for Jazz in the Gardens
(5) Exhausted COPs Grant III funding and less State Grant funding received for Public Services projects
(6) Two loans were paid off in FY 2018
(7) Re-appropriated fund balance in Stormwater Fund. Utilize CITT fund balance for additional capital projects and transit needs

Chart: Fund Revenues as a Percentage of total City's Revenue



All Funds Summary and Year to Year Changes by Expenditure Class

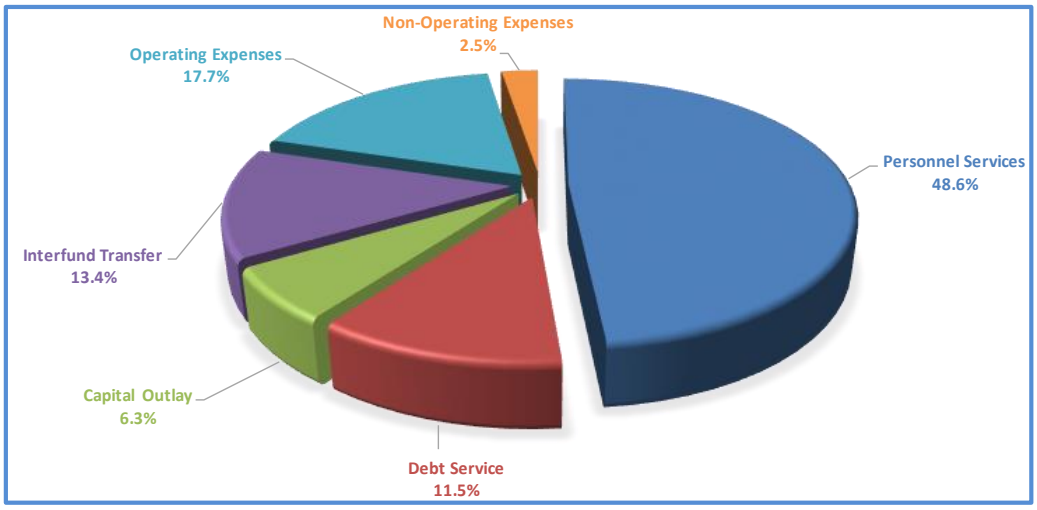
This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of seven funds: The General Fund, The Transportation Fund, The Development Services Fund, The Community Development Block Grant Fund, The Capital Projects Fund, The Stormwater Utility Fund and the Debt Service Fund.

Table: All Funds Summary with Year-to-Year Changes by Expenditure Class

All Funds Expenditures	Estimated FY 18	Budget FY 19	% Change	Note
Personnel Services	$46,144,653	$54,703,340	18.55%	(1)
Operating Expenses	$19,150,706	$19,876,871	3.79%	
Capital Outlay	$8,870,509	$7,114,077	-19.80%	
Interfund Transfer	$21,511,523	$15,108,455	-29.77%	(2)
Debt Service	$19,901,922	$12,943,653	-34.96%	(3)
Non-Operating Expenses	$1,414,865	$2,863,590	102.39%	(4)
TOTAL OPERATING EXPENDITURES	**$116,994,178**	**$112,609,987**	**-3.75%**	

(1) 3% Cost of Living Increase, 2% merit bonus for union employees.
(2) Decrease in transfers from General Fund for debt service
(3) Payoff of two (2) loans in FY 2018
(4) Working capital reserve for Transportation Fund, Stormwater Fund and Development Services Fund. Also included in the General Fund
(5) Working capital reserve for Transportation Fund and Development Services Fund. Also included in the General Fund
$908,277 projected operating impact for the operations and maintenance of newly renovated Park facilities.

Chart: All Funds Expenditures by Expenditure Class



All Funds Expenditure Summary and Year to Year Changes by Department

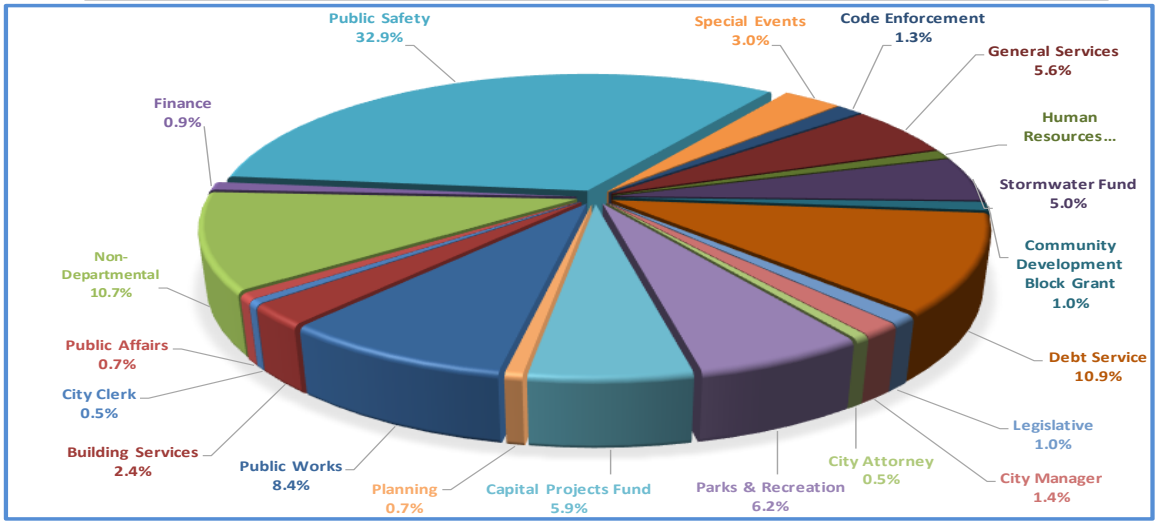
This table offers an overview of all operating expenditures by each operating department within the City's financial accounting system.

Table: All Funds Expenditures by Department with Year-to-Year Changes

All Funds Expenditures	Estimated FY 18	Budget FY 19	% Change	Note
Council/Legislative	$1,042,519	$1,113,573	6.82%	(1)
City Manager	$1,341,506	$1,605,792	19.70%	(2)
Public Affairs	$4,179,604	$781,034	-81.31%	(3)
Special Events	$0	$3,400,000	n/a	
City Clerk	$377,621	$541,507	43.40%	(4)
Finance	$1,003,076	$1,006,420	0.33%	
Human Resources	$1,013,408	$1,073,783	5.96%	
City Attorney	$557,737	$604,913	8.46%	
Public Safety	$31,698,353	$37,038,121	16.85%	(5)
Code Enforcement	$1,212,073	$1,477,897	21.93%	(6)
Parks & Recreation	$4,838,164	$6,965,326	43.97%	(7)
General Services	$5,705,308	$6,296,823	10.37%	
Non-Departmental	$17,039,121	$12,095,630	-29.01%	(8)
Public Works	$8,658,058	$9,496,162	9.68%	
Planning & Zoning	$568,521	$734,856	29.26%	(9)
Building Services	$2,708,063	$2,679,803	-1.04%	
Debt Service	$19,269,317	$12,311,353	-36.11%	(10)
Community Development Block Grant	$2,301,302	$1,095,994	-52.38%	
Capital Projects Fund	$6,828,960	$6,657,508	-2.51%	
Stormwater Utility Fund	$6,649,287	$5,633,490	-15.28%	(11)
TOTAL OPERATING EXPENSES	**$116,991,999**	**$112,609,987**	**-3.75%**	

(1) Increase is attributed to the filling of vacant positions in FY 2019
(2) Funds set aside for signature special events
(3) Funding for Jazz in the Gardens moved to separate division
(4) Increase is attributed to the filling of vacant positions in FY 2019 plus purchase of new software
(5) Increase is attributed to the filling of vacant positions in FY 2019 plus addition of two (2) new positions
(6) Increase is attributed to the filling of vacant positions in FY 2019
(7) Reserve funds for the maintenance and operation of three (3) new parks
(8) Decrease in transfer of funds to Debt Service Fund
(9) Two (2) new positions were added for FY 2019
(10) Two (2) loans were paid off in FY 2018
(11) Infrastructure improvements, purchase of Vac Con Truck and Clam Truck Replacement in FY 19

Chart: All Funds Expenditures by Departments



General Fund Revenue Summary and Year to Year Changes

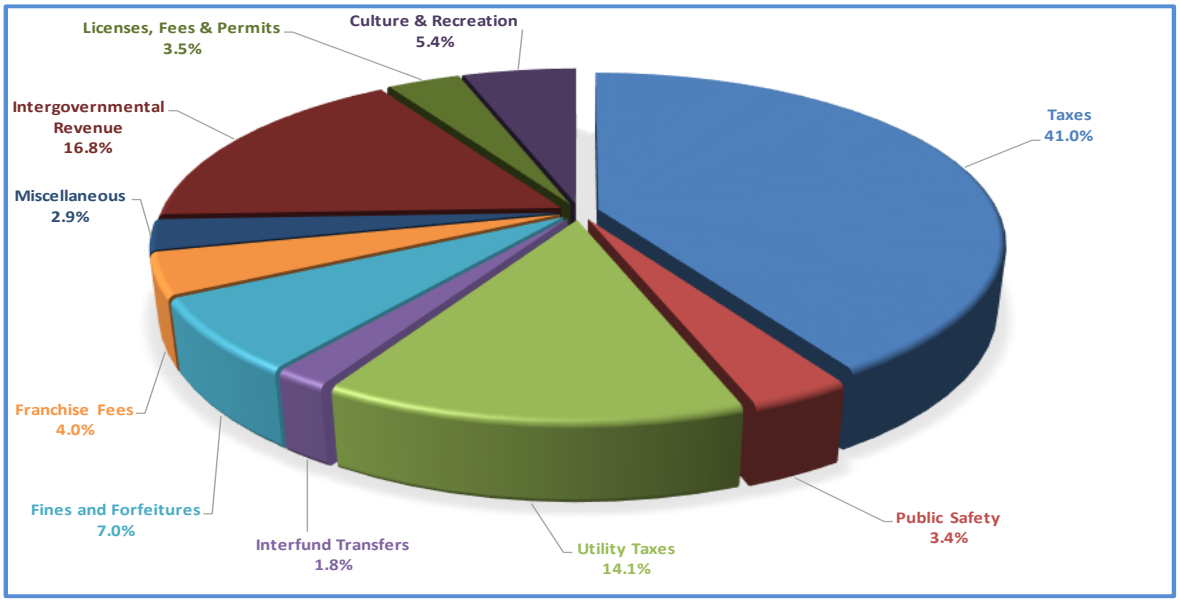
This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

Table: General Fund Revenues by Type with Year-to-Year Changes

All Funds Revenues	Estimated FY 18	Budget FY 19	% Change	Note
Taxes	$28,026,819	$30,659,872	9%	(1)
Franchise Fees	$3,700,686	$2,990,000	-19%	(2)
Intergovernmental Revenue	$12,608,329	$12,524,529	-1%	
Utility Taxes	$10,442,938	$10,572,848	1%	
Fines and Forfeitures	$5,484,457	$5,260,900	-4%	
Public Safety	$2,671,730	$2,542,947	-5%	
Licenses, Fees & Permits	$2,480,268	$2,593,500	5%	
Miscellaneous	$2,855,131	$2,183,650	-24%	
Culture & Recreation	$2,948,380	$4,032,000	37%	(3)
Interfund Transfers	$1,192,650	$1,375,430	15%	
TOTAL OPERATING REVENUES	**$72,411,389**	**$74,735,676**	**3.21%**	

(1) Increase is attribtued to 8.80% growth in taxable value for FY 2019
(2) Anticipated decrease in collections for Electric Franchise fees
(3) Anticipated increase in revenues for Jazz in the Gardens

Chart: Percentage of General Fund Revenues by Type



General Fund Expenditures Summary and Year to Year Changes

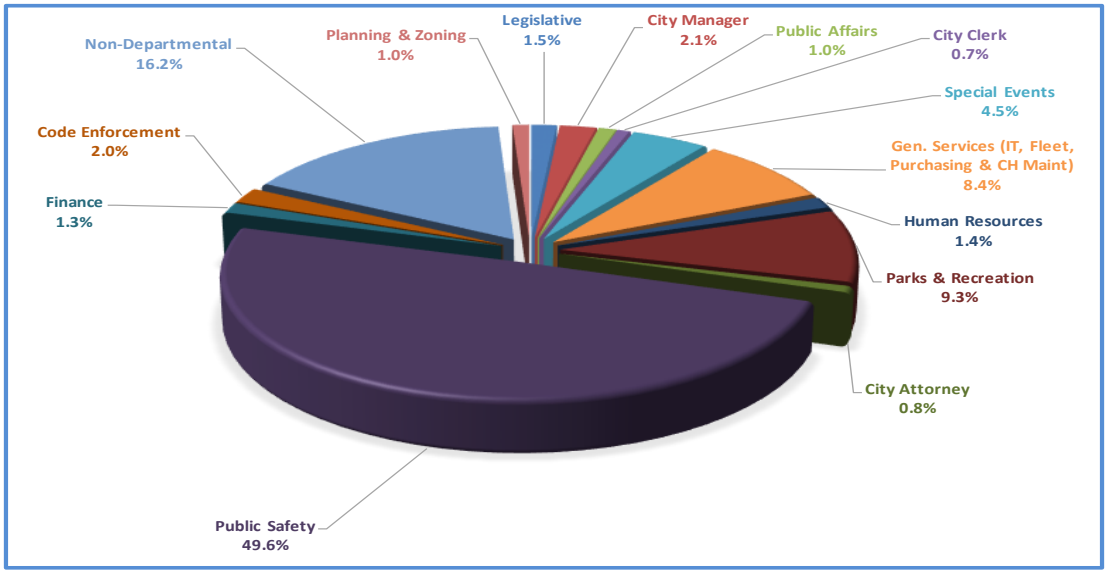
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

Table: General Fund Expenditures by Division with Year-to-Year Changes

All Funds Expenditures	Estimated FY 18	Budget FY 19	% Change	Note
Council/Legislative	$1,042,519	$1,113,573	7%	
City Manager	$1,341,506	$1,605,792	20%	(1)
Public Affairs	$4,179,604	$781,034	-81%	(2)
Special Events	$0	$3,400,000	n/a	
City Clerk	$377,621	$541,507	43%	(3)
Finance	$1,003,076	$1,006,420	0%	
Human Resources	$1,013,408	$1,073,783	6%	
City Attorney	$557,737	$604,913	8%	
Planning & Zoning	$568,521	$734,856	29%	(4)
Public Safety	$31,698,353	$37,038,121	17%	(5)
Code Enforcement	$1,212,073	$1,477,897	22%	
Parks & Recreation	$4,838,164	$6,965,326	44%	(6)
Gen. Services (IT, Fleet, Purchasing & CH Maint)	$5,705,308	$6,296,824	10%	
Non-Departmental	$17,039,121	$12,095,630	-29%	(7)
TOTAL OPERATING EXPENDITURES	**$70,577,012**	**$74,735,676**	**6%**	

(1) Funds set aside for signature special events
(2) Funds for Jazz in the Gardens moved to separate division
(3) Increase is attributed to the filling of vacant positions in FY 2019 plus purchase of new software
(4) Two (2) new positions were added for FY 2019
(5) Increase is attributed to the filling of vacant positions in FY 2019 plus addition of two (2) new positions
(6) Reserve funds for the maintenance and operation of three (3) new parks
(7) Decrease in transfer of funds to Debt Service Fund

Chart: General Fund Expenditures by Division



Transportation Fund Revenue Summary and Year to Year Changes

This table offers an overview of all Transportation Fund revenues. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, right-of-way and associated expenditures.

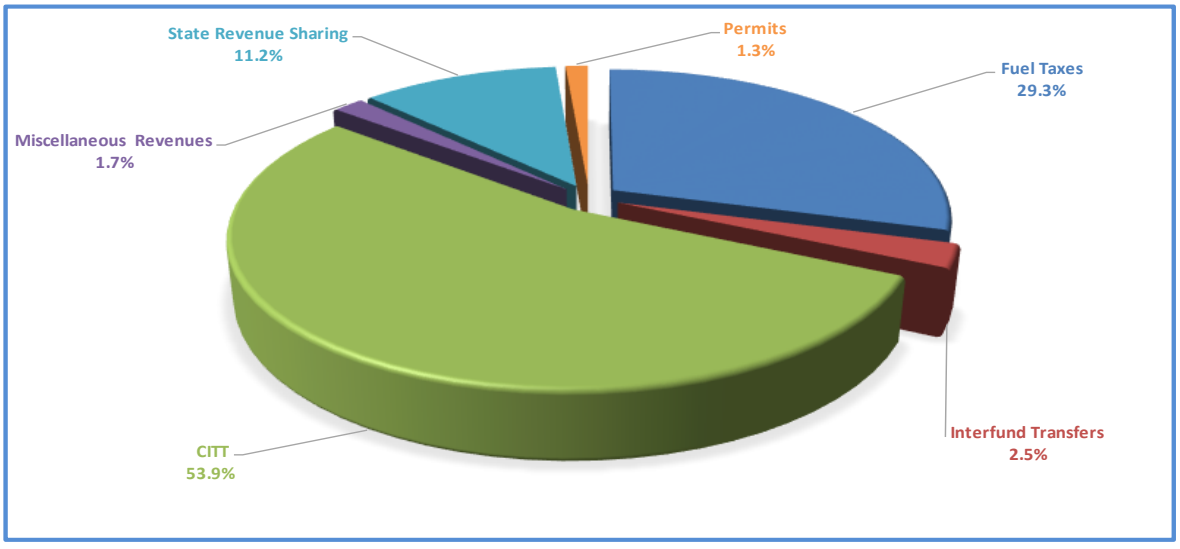
Table: Transportation Fund Revenues by Source with Year-to-Year Changes

All Funds Revenues	Estimated FY 18	Budget FY 19	% Change	Note
Fuel Taxes	$2,241,603	$2,340,447	4%	
State Revenue Sharing	$884,973	$894,259	1%	
Citizens Independent Transportation Trust	$4,300,000	$4,300,000	0%	
Permits	$232,370	$102,000	-56%	(1)
Miscellaneous Revenues	$196,524	$139,058	-29%	(2)
Interfund Transfers	$197,013	$202,924	3%	
Fund Balance	$0	$1,517,474	100%	
TOTAL OPERATING REVENUES	**$8,052,483**	**$9,496,162**	**23.11%**	

(1) Conservative projections for permit activities

(2) Estimated actuals for FY19 are significantly above the budgeted levels

Chart: Transportation Revenues by Source



Transportation Fund Expenditure Summary and Year to Year Changes

This table offers an overview of all Transportation Fund expenditures. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, right-of-way and associated areas.

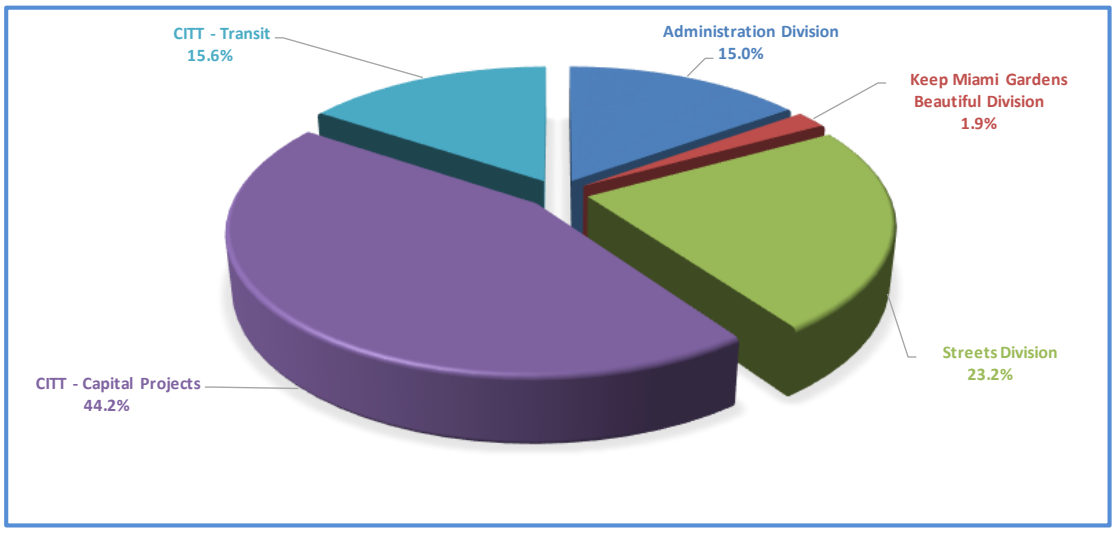
Table: Transportation Fund Expenditures by Division with Year-to-Year % Change

All Funds Expenditures	Estimated FY 18	Budget FY 19	% Change	Note
Administration Division	$1,300,355	$1,427,513	9.8%	
Keep Miami Gardens Beautiful	$154,178	$184,859	19.9%	
Streets Division	$1,830,907	$2,202,116	20.3%	(1)
CITT - Transportation Capital Projects	$4,235,438	$4,198,471	-0.9%	
CITT - Transit	$1,137,180	$1,483,203	30.4%	(2)
TOTAL OPERATING EXPENDITURES	**$8,658,058**	**$9,496,162**	**9.7%**	

(1) Filled vacant positions in FY 2019. Includes working capital reserve

(2) One (1) new trolleys added for FY19

Chart: Transportation Fund Expenditures by Division



Development Services Fund
Revenue Summary and Year to Year Changes

This table offers an overview of the Development Services Fund's Revenues. This fund accounts for those revenues and expenditures that involve the physical development of land in the City.

Table: Development Services Fund Revenues by Source with Year-to Year

All Funds Revenues	Estimated FY 18	Budget FY 19	% Change	Note
Building Permits and Charges	$3,825,966	$2,670,742	-30.2%	(1)
Miscellaneous	$36,837	$9,061	-75.4%	(2)
TOTAL OPERATING REVENUES	**$3,862,803**	**$2,679,803**	**-30.6%**	

(1) Conservative projections on building activities for FY19

(2) Unsafe structure charges in FY 2018 and interest earned

Development Services Fund
Expenditure Summary and Year to Year Changes

This table offers an overview of the Development Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

Table: Development Services Fund Expenditures by Division

All Funds Expenditures	Estimated FY 18	Budget FY 19	% Change	Note
Building Department	$2,708,063	$2,679,803	-1.0%	(1)
TOTAL OPERATING EXPENDITURES	**$2,708,063**	**$2,679,803**	**-1.0%**	

(1) Three (3) new positions approved for FY19 (Building Inspector/Reviewer; Data Entry Clerk; & Electrical Inspector/Reviewer); includes working capital reserve

Summary of All Funds
Three Years Data FY 2017 – FY 2019

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Budget
RE-APPROPRIATE FUND BALANCE - ALL FUNDS			**$2,012,660**
REVENUES - ALL FUNDS			
Property Taxes	$27,332,192	$32,290,044	$34,881,422
Franchise Fees	3,537,910	3,700,686	2,990,000
Intergovernmental Revenue	16,669,111	17,793,303	17,338,788
Utility Taxes	10,395,944	10,442,938	10,572,848
Fuel Taxes	2,199,171	2,241,603	2,340,447
Fines and Forfeitures	6,083,000	5,484,457	5,260,900
Public Safety	2,828,421	2,671,730	2,542,947
Licenses & Permits & Fees	3,645,956	11,604,245	10,479,546
Miscellaneous	8,962,839	4,255,052	3,398,979
Culture & Recreation	3,129,075	2,948,380	4,032,000
Grants and Loans	16,773,960	3,882,727	1,500,994
Interfund Transfers	22,336,131	21,511,523	15,258,456
TOTAL REVENUES - ALL FUNDS	**123,893,710**	**118,826,687**	**110,597,327**
TOTAL RESOURCES AVAILABLE - ALL FUNDS	**$123,893,710**	**$118,826,687**	**$112,609,987**
EXPENDITURES - ALL FUNDS			
Council/Legislative	$816,437	$1,042,519	$1,113,573
City Manager	1,314,611	1,341,506	1,605,792
Public Affairs	4,888,340	4,179,604	781,034
Special Events	0	0	3,400,000
City Clerk	423,598	377,621	541,507
Finance	763,229	1,003,076	1,006,420
Human Resources	910,941	1,013,408	1,073,783
City Attorney	749,108	557,737	604,913
School Crossing Guard	481,801	508,786	501,769
Police	32,110,732	31,189,567	36,536,352
Code Enforcement	1,425,716	1,212,073	1,477,897
Parks & Recreation	5,169,212	4,838,164	6,965,326
Purchasing	343,145	364,559	473,169
Information Technology	2,239,011	2,293,036	2,629,017
Fleet	1,654,271	2,336,739	2,330,431
City Hall Maintenance	918,262	710,975	864,207
Non-Departmental	17,602,306	17,039,121	12,095,630
Public Works	5,319,089	8,658,058	9,496,162
Planning	358,152	568,521	734,856
Building	1,514,779	2,708,063	2,679,803
Capital Projects	11,245,024	6,828,960	6,657,508
Community Development Block Grant	1,956,291	2,301,302	1,095,994
Stormwater Operations	2,833,136	6,649,287	5,633,490
Debt Service	19,297,679	19,269,317	12,311,353
TOTAL EXPENDITURES - ALL FUNDS	**$114,334,870**	**$116,991,999**	**$112,609,987**


CITY OF MIAMI GARDENS
2003

Long-Term Strategic Planning and Objectives

Introduction

This budget document is designed to provide the reader with a comprehensive understanding of the City financial policies, procedures and financial objectives. However, a City does not exist for finances. It exists to provide services to its residents and to aid in fulfilling their vision for a good life. To do this, the budget provides the fuel (money) to accomplish these goals and visions. Too often, we tend to see the budget and finance process as a separate entity from the overall goals and objectives of the City.

Miami Gardens was incorporated in May of 2003. Initially, the City's budget was set by the County and, therefore, it reflected the County's priorities. In FY 04-05, the City adopted its own budget. This autonomy allowed the City to begin a number of planning and visioning processes that provided its residents and elected officials the opportunity to prioritize goals that were important for the short and long-term success of the City. The first formal visioning process commenced in FY 04-05.

During the first visioning meeting in 2005, the City Council established the overarching vision for the City and set City-wide goals and objectives to support that vision. These goals and objectives served as the guide for the City's fiscal decision-making until the City's first Comprehensive Development Master Plan (CDMP) was completed in 2007. The CDMP helped the City more accurately describe its goals and objectives and tailor its spending accordingly. Since 2007, the City has completed a CDMP every year. The City also repeated its visioning process in 2009 to ensure that the City's broader goals and objectives were still responsive to the needs of the City's residents. In its efforts to ensure that the City's direction remains in line with its goals, the City worked with several key stakeholders to develop its Strategic Management Plan. As a result, this multi-year plan accurately identifies the City's overarching goals and provides the blueprint for accomplishing them. Central to the document is the identification of the City's Key Focus Areas which are Public Safety, Economic Vibrancy and Culture, Arts, Recreation and Education. Successful execution of the objectives associated with these Key Focus Areas will allow the City to align its effort and resources to accomplish its goals and improve the quality of life for the residents of Miami Gardens.

Council engaged a consultant in August 2012 to assist in long-term strategic planning. A citizen's survey was performed in September 2012 and the consultant also met with each Council member individually to survey their goals and objectives for the City. In April 2013, Council held strategic planning sessions to set up long term goals based on the citizen's survey. Some of the goals included hiring additional police officers. In late FY 2014, the City began hiring an additional 10 police officers. In FY 2016 the budget included 11 additional police officers. A portion of the expenses were funded by the Community Oriented Policing Services (COPS) grant program.

One of the Council's main long term objectives is to attract commercial businesses such as restaurants, hotels, shopping centers and entertainment venues. Council also wants to implement more cultural and recreational programs and improve the infrastructure of the Park and Recreation system. A General Obligation Bond referendum was approved by the voters in April 2014 to provide funding to improve the parks and recreational facilities in the City and to provide increased public safety improvements throughout the City. The Council approved the $60 million Bond

Implementation Plan in December 2015. Many of the projects are now underway with some completed or close to completion.

LIST OF GOB PROJECTS

- A.J. KING PARK – Contracts have been awarded and negotiations have begun
- BENNETT LIFTER PARK – Site plan approval in process
- BETTY T. FERGUSON RECREATIONAL COMPLEX – In progress, Gymnasium improvements completed
- BUCCANEER PARK – Completed
- BUNCHE PARK – In progress
- BUNCHE PARK POOL – Completed
- CLOVERLEAF PARK
- LESTER BROWN PARK
- NORWOOD POOL AND PARK – In progress
- NORTH DADE OPTIMIST PARK – Construction of new shaded bleachers complete
- REAL TIME CRIME CENTER – Completed, License Plate Readers across 24 intersections sharing information between RTCC and various government crime databases. Installation of closed circuit television cameras at the parks including live video footage from Bunche Pool and Buccaneer Park
- RISCO PARK – Contracts have been awarded and negotiations have begun
- SCOTT PARK – Contracts have been awarded and negotiations have begun
- SENIOR FAMILY CENTER – Conceptual design prepared
- ROLLING OAKS PARK – Architectural consultant approved. Contract negotiations to commence.

Another long term goal for the City is to provide additional services to the elderly. This includes providing transportation services, educational workshops and referral services to connect the elderly to social services agencies. The City's transit trolley program which is funded by the Citizen Independent Transportation Trust began providing free services to its citizens in June 2015. In FY 2017, these services were expanded to include weekends. This year, the City plans to add an additional route to the trolley service.

Council would also like to strengthen the collaboration with schools in the City of Miami Gardens. The City will work to develop more partnerships with local public and private schools and with the universities in the City; Florida Memorial University and St. Thomas University.

Report of the Miami Gardens Community Visioning Exercise

Community Visioning

Introduction



Since incorporation, the City has undertaken two visioning studies. The goal of these visioning sessions was to engage residents in constructive and pragmatic discussions of overall "Quality of Life" issues, leading to ideas that would be incorporated into the Master Plan and to identify possible funding sources. Issues identified and action steps are identified below in Table 2.

Table #2: Results of visioning session

Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
1. Physical Development and Improvement					
1a. Develop better parks and green areas, and maintain public facilities	a. Recreation for residents b. Improve overall environment c. Make city liveable	a. More patrol of parks b. Fix broken lights, signs and road surfaces c. Finish canopy project d. More public funds e. Build recreational centers in city parks	a. Community needs to use parks more often b. Inform private citizens of advantages of open space donation	a. Advocate for private donation of open space	a. Urge business owners to donate open space
1b. Need to clean up all areas in the city to avoid slum and blight conditions. Maintain common areas	a. Retail areas are dirty b. Streets are not well cleaned c. Buildings are poorly painted d. Abandoned cars e. Overgrown brush	a. Need active community development program b. Strict building codes for retail and homes c. Need sign and loitering ordinances d. Need community education and outreach e. Advertise community clean-up campaigns f. Adopt ordinance to remove abandoned vehicles citywide	a. Need to organize and task government b. Be more responsible in disposing old cars c. Take better care of lawns and landscape		a. Need to invest more in retail business
1c. Residences used for multiple rentals	a. Need for extra income	a. Enforce code			
Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate

1. Physical Development and Improvement					
1d. Need bike paths and walkways	a. Economic, social and health impacts b. Provide for pedestrians	Engineering is working on the Blueway Trail to go all the way to Betty T. Ferguson Community Center. The Healthy initiative that Thamara is working on.			a. Take leadership role
1e. Need tasteful affordable housing and limit low-income housing	a. Mass relocation of low-income people to city.	a. New zoning and building codes b. Use available land c. Use federal, state and local funds for homeownership d. Cap building heights	a. Attend city council meetings to give inputs b. Stay informed through HOAs.	a. Seek help from HUD officials	
1f. Build facilities for culture-related recreation (soccer, cricket, etc.)	a. Social, health impacts. b. Prevents crime	a. Need public funds	a. Needs community support and usage	a. Create museums to provide cultural education facilities	a. Create museums to provide cultural education facilities
1g. Need inventory and clean up of city canals and lakes	a. Canals and lakes are neglected assets	a. Assign staff to develop a flood control plan b. Dredge waterways	a. Make good use of canals and lakes	The Canals and one Lake (Scott Lake) are owned by the County.	a. Market city's assets
1h. Need better signage citywide and on major routes	a. City boundaries and directions are not clear	a. Adopt sign ordinance for all types of land uses, especially business b. Put a welcome to MG sign at overpass at north of 441 ramp c. Change signs on I-95 and major routes to acknowledge MG as a city	c. Neighbourhoods should be encouraged to demand and put up standard signage	a. Comply responsibly with local sign codes	a. Inform businesses to get signs approved by city to meet standards
1i. Create community identity	To help define boundaries and give the community identify ability	a. Provide a community focus b. Hold cultural shows and "Meet and Greet" c. City needs a different zip code from Opa Locka d. Adopt new landscape and sign ordinances, make retroactive for commercial and industrial uses e. Set up city bill boards listing community events	a. Provide a community focus b. Hold cultural shows and "Meet and Greet" c. Encourage resident participation and bring meetings to people	a. Provide a community focus b. Team up with City to advertise events to public on bill boards c. Encourage resident participation	a. Provide a community focus b. Team up with City to advertise events to public on bill boards
1j. Too many churches	a. Conflicting uses	a. Restrict permits b. Require parking spaces			
Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate

2. Economic growth and development					
2a. Develop programs to become a more business-friendly city	a. Need to create jobs and bridge the 'employment divide' b. Improve city tax base c. Make city competitive d. Reduce unemployment e. Create minority entrepreneurs	a. Develop incentives, loans and grants for small businesses. Reduce taxes b. Update current programs to suit current economic environment c. Fix infrastructure to attract big industries d. Sub-contract with minority businesses e. Develop strategic economic development plan (start with economic study of city by a consultant) f. Enforce street vendor ordinance	a. Patronize and support businesses b. Discourage vandalism of businesses c. Participate in economic study and plan d. Train for relevant employment skills	a. Patronize and support businesses b. Provide business, employment and language training c. Discourage vandalism of businesses d. Assist with economic plan	a. Contract with small businesses b. Provide business training and technical assistance c. Provide business mentoring d. Market city e. Help fund economic study
2b. Attract national chains, franchises, hotels and key industries. Market city worldwide	a. Need to create jobs b. Improve city tax base c. Make city competitive d. Reduce unemployment	a. Work with business leaders to sell city. Adopt a marketing theme b. Provide regulatory and financial incentives c. Encourage firms to hire and sub-contract locally d. Grant 5-year tax holiday	a. Explore job and contracting opportunities with firms b. Hold firms socially responsible	a. Explore investment opportunities with firms b. Advocate for community jobs	a. Help market city b. Provide technical assistance for new firms
2c. Plan mixed-use and smart growth projects	a. Maximize use of land b. Create jobs and revenues c. Give city identity	a. Build new city hall at NW 27 and 183 as anchor for mixed-use project and community meeting place b. Assist developers with mixed-use projects c. Adopt mixed-use ordinance			a. Help attract developers and viable businesses
2d. Develop travel and tourism plan	a. To create jobs b. Improve tax base c. Make city competitive d. Reduce unemployment	a. Include in strategic plan b. Focus on culture-based tourism	a. Set up businesses that attract tourists	a. Bring big events and sports to the city	a. Help city with plan b. Market city worldwide
3. Psycho-social and human development					
3a. Build a hospital for MG residents	a. Need accessible health facility for residents b. Improve overall health of residents c. Make city liveable	a. Fund Golden Glades old hospital, or build new one b. Request hospital district to build hospital	a. Request and support city to build health facility	a. Assist city to build health facility	a. Assist city to build health facility
3b. Upgrade substandard schools	a. Lack of School Board and community support	a. Build, or provide land for new school facilities b. Link housing and school development through state concurrency c. Increase signage and crossing guards d. Sponsor Charter Schools	a. Advocate for better school facilities b. Parents need to be more active in children's education	a. Advocate for better schools	a. Fight for better schools
Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
3. Psycho-social and					

human development					
3c. Need better elderly services and facilities	a. Large segment of MG is elderly b. Make city elderly-friendly	a. Establish transportation service for elderly b. Support food-delivery service for shut-in elderly	a. Support and volunteer for elderly services	a. Support and volunteer for elderly services	a. Support and fund services
3d. Establish or encourage 'signature' community events	a. Put city on the map for its cultural diversity b. Boost residents' pride in their city	a. Consider MLK, Party at the Plaza and Community Family Day as key city events b. Set up "Food Fair"	a. Support and invest in establishing events b. Attend and publicize events	a. Support, publicize and invest in events	a. Market events b. Invest in events
3f. Establish Sister City Program	a. Need to put city on the map	a. Work with business leaders to set up program d. Develop marketing and promotion package for city c. Set up program with City of West Park in Broward	a. Support city plan	a. Support city plan	a. Assist city with program set up
3g. Coordinate programs with local colleges	a. Colleges located in the city are an asset b. Colleges have programs and resources that can make city better, especially technology	a. Compile college programs and services that community can use b. Establish formal links with colleges c. Involve businesses and non-profits in partnerships d. Set up an "Adopt a Mentor" program	a. Support city efforts b. Seek direct links with colleges b. Partner with local universities: provide study/ work programs, create transition study to work programs, and merge campus life with city life.	a. Support city efforts b. Seek direct links with colleges	a. Support city efforts b. Seek direct links with colleges
3h. Need youth development programs	a. The future belongs to youths b. Need to engage youth productively and positively c. Youth must do better educationally (FCAT)	a. Help organize and sponsor programs b. Develop incentives for major youth programs c. Provide and seek grants for youth programs	a. Publicize, support and volunteer for programs b. Discourage duplication of programs or services	a. Publicize, support & volunteer for programs b. Discourage duplications	a. Market, fund, and volunteer for programs
3i. Strengthen HOAs	a. HOAs are good agents for development b. Existing HOAs are weak and apathetic	a. Take lead in convening groups to form HOAs b. Provide technical and financial help to HOAs	a. Get more active and be more responsible b. Push for formation of active HOAs	a. Assist HOAs with training & grant writing	a. Assist HOAs with training and grants
3j. Compile a social service directory	a. Residents need to know location and types of social services	a. Take lead, or fund non-profit to produce directory b. Set up 411 information system for social services. c. Collect email addresses for information sharing	a. Request for, use and publicize directory	a. Take lead to produce directory	a. Support directory
3k. Make city services more efficient	a. Bulk garbage pick up is slow and inefficient	a. Work with County to streamline and monitor garbage pick up b. Assign new fire engine at Honey Hill Station	a. Report poor service to city leaders	a. Advocate for community	a. Privatize some services
3l. Encourage mass transit	a. Provide a shuttle service or re-route current transportation facilities to create linkages throughout the community.	a. Have local transit routes where metro drops off on 199E and 441 b. Plan shuttle services where needed to check traffic			
Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
3. Psycho-social and human development					

3m. Clean up residential areas of noise pollution and adult entertainment	a. Too many adult entertainment in close proximity of residential areas b. Noise pollution is widespread, parties and cars	a. Adopt strict codes to regulate noise and adult entertainment b. Enforce loitering laws c. Enforce design codes for adult entertainment buildings	a. Educate and appeal to youth to show discipline and respect for laws	a. Educate and appeal to youth to show discipline and respect for laws	a. Educate and appeal to business owners to comply with local codes
3n. Set up services and programs to promote citizen education and awareness	a. The are few facilities to encourage citizens to read and be informed b. Illiteracy is an obstacle to patriotism and citizenship	a. Seek federal, state and county funds to establish new libraries and upgrade existing ones b. Promote and encourage civic education programs	a. Organize, promote and encourage civic education programs	a. Organize, promote and encourage civic education programs	a. Organize, promote and encourage civic education programs
Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
4. Political empowerment					
4a. Need more political activism by residents	a. Lack of information and knowledge b. Apathy c. Low voter turnout	a. Develop community-, TV- and school-based voter-education programs b. Work with non-profits on voter-education and registration c. Create 'civic participation' award for school, parent or student of the month	a. Request and attend voter-education programs b. Form or join political action groups c. Develop voter-mobilization theme d. Run for political office	a. Provide voter -education and registration programs b. Support mobilization theme	a. Fund or provide voter -education and registration c. Support theme
4b. Need to improve methods and frequency of dialogue and communication between the city and the community	a. Residents feel that communication with city is inadequate and not mutual (insincere)	a. Publicize and promote city's web site more b. Televise council meetings c. Provide time for public input in critical matters d. Notify residents of council events timely and inclusively (everybody)	a. Use and provide feedback on web site b. Attend and speak up at council meetings c. Be politically aware and speak up d. Make time to meet or visit with politicians	a. Use and provide feedback on web site b. Fight for political fairness	a. Help refine and promote site b. Be more active political advocates
4c. Youth empowerment programs	a. Need to prepare youth for politics and leadership	a. Encourage and fund youth activities focused on political education b. Emphasize non-party political education	a. Mobilize youth and volunteer for programs	a. Mobilize youth and volunteer for programs	a. Mobilize youth and volunteer for programs
4d. Need accountable political and civic leaders	a. Elected leaders reach out to residents only during elections	a. Organize periodic political awareness forums in the community b. Use various media to provide updates on political events to community groups c. Hold quarterly meetings with council members	a. Hold politicians accountable b. Attend political forums c. Run for office d. Use voting power wisely and seriously e. Educate voters on their rights and encourage them to exercise their impeachment rights when politicians don't follow through	a. Hold politicians accountable b. Organize political awareness forums for community	a. Stay out of funding politicians

In early 2005, the City undertook a process to develop a consensus vision for the newly formed City of Miami Gardens. The Vision would provide direction for the Comprehensive Development Master Plan (CDMP). A group of almost 40 citizens and community leaders, including the Mayor and City Council, residents, business owners, and representatives of key organizations and agencies, filled out a "baseline" questionnaire and then were interviewed for their best ideas. After compiling responses, a vision of the city began to take shape.





The City's Vision combines the commitment and determination generated by the founders, leaders and residents of the City. The ideas expressed articulated the community's concerns and desires. The Comprehensive Development Master Plan provides but one, albeit important key to realizing the vision. The direction for the CDMP's plan elements are driven by this vision. The CDMP's goals, objectives and policies will lead to the development of high quality public and private amenities as well as the provision of excellent services articulated in the vision. In early 2007, the City's proposed CDMP was approved by the State of Florida. The plan subsequently won both the South Florida Chapter of the American Planning Association's and the State American Planning Association's 2007 Innovation Award for its novel treatment of Land Use. Following that approval, the City began work on a new set of Land Development Regulations (LDRs). This work was completed in FY-10 with the adoption of new zoning and development criteria. In addition a new Entertainment Overlay District was adopted in 2015 to promote redevelopment within the Town Center along NW 27 Avenue.

Effective visioning or strategic planning is not a static process. Periodically evaluating performance and assessing new opportunities and challenges is critical to long-term success. To that end, the City is in the process to evaluate the City's progress towards its prior stated goals and identify new

priorities for the City. Thus far, the following strategic priorities have been highlighted during the strategic planning process:

1. Improving internal and external communication.

The City will explore opportunities to facilitate increased and effective communication with the City's residents and businesses. This will include updating the City's website, changing the format and delivery method of the City's publication, investing in high-quality training to increase the customer service skills of the City's employees, and creating regularly scheduled opportunities for stakeholders to provide feedback to City staff.

2. Investing in activities and technology that promote health, safety and quality of life.

The City has constructed a real time crime center to further decrease crime in the City of Miami Gardens and equip its officers with the tools necessary to meet the challenges of modern policing. Also, to promote the health and quality of life of the City's residents, the City will provide opportunities for physical activity in the City's green spaces, install bike paths, provide quality recreational and educational programming, and increase the availability of art and culture related programs.

3. Promoting growth, economic development and investment.

The City will encourage large-scale economic development and the expansion and retention of existing businesses. The City will also create an entertainment hub along the City's 27th avenue corridor – one of the City's main thoroughfares – to attract increased investment in the City.

4. Promote economic stability.

The City will efficiently utilize its economic resources to effectuate the City's stated goals and pursure its strategic priorities.

5. Creating more opportunities for residents and visitors to enjoy the City

The City will aggressively pursue opportunities to create signature destinations within the City to spur economic development, increase tourism, and enhance resident quality of life.

In Fiscal Year 2015, the Council approved the establishment of the Entertainment Overlay District (EOD) that will facilitate new development, revitalization and redevelopment as well as further the City's economic development strategy. Planned Corridor Development is the best suited zoning category for this overlay district. This EOD repeals the Town Center Overlay District (TCO).

The basic purpose and intent of the Entertainment Overlay District is to encourage lively urban development that promotes and sustains large scale development of entertainment driven uses (e.g. hotels, theaters, cultural centers, indoor recreation facilities, alcoholic

beverage uses, restaurants and commercial activities) while creating a sense of place presently lacking in this area. The EOD will foster high quality business and embrace the public realm as it provides for outdoor dining, pedestrian circulation and parking guidelines.

Miami Gardens Transportation Master Plan

The Miami Gardens Transportation Master Plan (MGTMP) was developed to provide an overall framework for transportation decision-making and transportation-related improvements for Miami Gardens. Analysis of all transportation modes, integrated with the City's vision for growth and development, will provide a comprehensive plan for "all things transportation" in Miami Gardens.



The city is part of the growing regional traffic congestion in South Florida and Miami-Dade County. The development of a Transportation Master Plan for the City of Miami Gardens is intended to provide a rational and organized response to addressing the problems of general travel and more specifically traffic congestion, and to anticipate and address travel problems which are in the future.



While much of a transportation master plan necessarily involves the employment of transportation planning and engineering professionals for their expertise, it also must involve local citizens for identification of problems and needs, and the city fathers for their input as well, in developing the city's guide for transportation improvement planning and programming into the future.

Miami Gardens' geographic location on the northern Miami-Dade & Broward County Line transects north-south major arterials routing significant volumes of inter-county traffic along these facilities. The Transportation Master Plan will show how this affects, and effects, travel within and passing through the city.

Development, and periodic updating, of a Miami Gardens Transportation Master Plan is an ideal and effective way to establish policies, to provide guidance as to meeting those policies, and to provide an open, public, codified general plan for management of the transportation system for which the City is responsible, and for providing input to County and State agencies dealing with County and State facilities and operations.

The City of Miami Gardens Transportation Master Plan recognizes that the City represents but one entity involved in the transportation planning process. The Master Plan must coordinate with all major transportation entities and effected jurisdictions including but not limited to the Florida Department of Transportation, the Florida Turnpike Authority, the Miami Dade County MPO, the Miami-Dade Expressway Authority, and Miami-Dade Transit, Public Works, and Planning and Zoning Departments, as well as adjacent jurisdictions including Broward County and Broward County Transit, and the neighboring cities of North Miami Beach, Miramar, Opa-Locka and Miami Lakes.

Some of the major projects the City is currently developing are: The Hard Rock Stadium Pedestrian Bridges and Tunnels; Vista Verde Community Road and Drainage Improvement; Sidewalk, Road Resurfacing and Pavement Preservation; and, Roadway Assessment Project.

Project Highlights

1. Hard Rock Bridges and Tunnels:
    - This project involves the design, permitting and construction of pedestrian bridges over NW 199 Street and over the Florida Turnpike access road, in the City of Miami Gardens. The project includes two pedestrian bridges and two tunnels that are being built around the Hard Rock Stadium and inside the stadium's perimeter road to improve access and public safety.
    - Project Cost: $17, 857,125



2. Vista Verde Community Road and Drainage Improvements:

- This is a multi-year project that involves drainage upgrades and additions due to flooding. The project includes road re-construction and/or resurfacing with sidewalk/ADA improvements as needed.
- Project cost: $10,000,000

3. Sidewalk, Road Resurfacing and Pavement Preservation Projects:
    - These projects are completed through each community to repair and construct new sidewalks with ADA. It also includes resurfacing and pavement preservation on older road to increase their lifespan.
    - Project Cost: on-going - approximately $3,500,000 per year.

4. Roadway Assessment Project:
    - This project is to assess all the road in the City for their condition to be able to prioritize the resurfacing and asphalt preservation projects. This is funded by the Federal Transportation Administration through the Florida Department of Transportation.
    - Project Cost: $145, 062.

The table below is a listing of Public Works Engineering Projects in various phases of implementation.

PUBLIC WORKS ENGINEERING PROJECTS

	Project name	Project description	Type of funds (Year Funded)	Planning Phase/ Securing funds	Account Number	Award Engineering Consultant	Design Phase	Construction Phase	Grant Expiration date	Construction Phase Completion	STATUS/ACTION REQUIRED
	LAP (FDOT)										
1	**Westside Blueway Trail Phase II**	Bicycle/Pedestrial trail (FDOT: RECREATIONAL SAFETY AND TRAIL ENHANCEMENT)	Project Award $312,537.75 LAP FDOT (Federal Aid#4042-441-C), Grant = $648,000.00.	Completed grant by Planning and Zoning	**401-41-09-538-630-12 PO#18-00558**	Completed Kimley Horn	Complete	Constuction on going, start construction 5/30/2018. Project 90% complete. Change Order 1 & 2 scheduled to be approved by City Council in Early February. 180 day time extension have been issued. Kimely Horn to send to FDOT the re-imbursement package for Redlands	**6/1/2019**	11/22/2018	90% complete with construction
2	**Roadway Assessment Study**	Assess approximately 320 miles of City Roads identify most cost effective way to maintain them.	**FDOT LAP Grant FM420827-2 $145,062**	FDOT completed and approved consultant ranking.	**102-41-08-541-310-00**	**Schedule for 11/12/18 coucil meeting approval.**	**Fee negotiated can begin once Consultant submit self certication form and it is approved by FDOT. Once fee is negotialed and approved by FDOT work can begin. No design or construction - Study Only**	**FDOT approval of consultant agreement anticipated in February 2019. Once an NTP is issued a request for an extension will be sent to FDOT.**	3/30/2019	N/A, no construction as part of this project	**Transmap Approved by Council. Awaiting Negotiations**
	VISTA VERDE										
3	**Vista Verde Phase 1C & 1D**	Road and Drainage improvements NW 207 Street & 39 Avenue	CITT/Stormwater Funds_$998,682.00 (DEP Grant LP1320B - $107,827.01 - CITT Funds for remainder-$1,136,927		**401-41-09-538-630-22 $998,651.55 100-41-05-541-630-09 $1,136,927.00**	Completed Craven & Thompson	Completed in 2017	**11/26/2018- Pre-con Meeting Completed. Project to commence: 1/10/2019. Executed contract anticipated 12/6/19. WASD Emergency #305-274-9272-Water Main Breaks**	12/31/2019		**Project to commence: 1/10/2019. Need to send notice to HOA and Property Management Company**
4	**Vista Verde Phase 3 (East of NW 39 Ave)**	Road and Drainage Improvements (East of NW 39 Avenue)	Design Phase - City's Stormwater and CITT) Construction Phase : **($2,243,406) Design Extra Cost Due to MDC WASD to relocate water lines in 3 Years. (Cost for design:$30,000+ or-)**		**100-41-05-541-630-17 $1,701,380 - Construction 401-41-09-538-630-17 $350,000**	Completed Craven & Thompson	Design completed 2017. Plan revisions required due to review comments. Once plans updated will send out for bid. Consultant to ensure roads deeded to the city are recorded at the County.	**FY 2020 Construction to begin. 10/31/18, CTA to confirm design modification cost, then issue a PO for the extra design due to MDC Water.**			***Plan modification for the MDC Water Line-in progressby Craven.***
5	**Vista Verde Phase 4 (NW 41 Ave Area)**	Road and Drainage Improvements (NW 41 Avenue, north of NW 207 Lane) and Snake Creek Culvert Connection from NW 207 Street Phase 1C and 1D Project	**Stormwater Funds - $260,000 - Design (Requisition #015011) CITT-$1,701,380 - Construction**	Be be Planned and Designed-(PO#19-00177)	**401-41-09-538-630-16 - $260,000-Design(PO#19-00177)**	Craven and Thompson to design. Road dedication to be done prior to start design.	To be Planned and Designed.				**Funds Budgeted FY 2019 for Design and Construction (PO#19-00177)**
	HARD ROCK STADIUM										
6	**Design-Build Hard Rock stadium Pedetrian Tunnels and Bridges**	Design & Construct Pedestrian Tunnels at SE & NE stadium entrances. Construct Pedestrian Bridges over 199th St & Turnpike Access Road.	**FDOT Grant = $17,322,125. Condotte Bid = $15,042,855.14 Funded by FDOT - No City Funds to be Provided. (Staff hours to be charged for this project to FDOT as reimburseable)**	Complete	**102-41-07-541-310-00 - $520,000.00 102-41-07-541-494-00 - $2,817.92 102-41-07-541-497-00 - $15,000.00 102-41-07-541-630-00 - $17,322,125.00 Contract# 17-18.0040 for the retainage at the document default**	Design-Build	Design Build project started in October 2018.	Contract signed with Condotte America, Inc. and NTP sent 10/1/18. 90% Design review comments completed; moving to 100% to start the permit process.	9/30/2019	Design-Build Plans at 90%. 12/4/18: Meeting Held at Hard Rock will all parties to move plans to 100% and then send them to FDOT for approvals.	**Project scheduled to Commence on January 2019**
7	**CEI for Design-Build Hard Rock stadium Pedetrian Tunnels and Bridges**	Provide Construction Management for Design & Construction of Pedestrian Tunnels & Bridges at stadium including construction management.	FDOT Grant CEI =$450,000 + $70,000 for CMG Staff + $15,000 for Permitting & Easement Documentation. $70,00	Complete	**102-41-07-541-310-00 - $520,000.00**	NA	Design Build project started in October 2018.	Resolution#17-18-009, Council Approved - 10/10/18--CONSTRUCTION ENGINEERING AND INSPECTION FOR HARD ROCK STADIUM PEDESTRIAN BRIDGES & TUNNELS TO CALVIN, GIORDANO & ASSOCIATES, INC.	9/30/2018	Design-Build Plans at 90%. First Meeting at Hard Rock 12/4/18. Pre-con meeting early January 2019.	**Funded by FDOT - No City Funds to be Provided. (Staff hours to be charged for this project to FDOT as reimburseable)**

	Project name	Project description	Type of funds (Year Funded)	Planning Phase/ Securing funds	Account Number Purhase Order #s	Award Engineering Consultant	Design Phase	Construction Phase	Grant Expiration Date	Construction Phase Completion	STATUS/ACTION REQUIRED
	STORMWATER										
8	**Culvert/Headwall Replacement Project**	Headwall Replacement	Stormwater Funds - $350,000.00 (DEP Grant LP1320H - $150,000)	Preliminary investigations, cleaning and televising complete. Major repairs are needed.	**401-41-09-538-630-02 $561,812**	CSA to submit cost proposal for 17th & 18th Ave Culverts under $50,000 to be done as urgent repairs	Design budgeted for FY-2018 and 2019.	Construction budgeted for FY-2018-19.	6/30/2020		Funded in FY 2018 and FY 2019 - Culvert Repairs and Erosion Protection Project Contact Consultant - CSA to get proposal for design & Engineer Construction Estimate. - Engineering to Start Design
9	**Swale Re-Grading**	Stormwater Swale Re-grading Project	**Stormwater Funds $40,000 (DEP Grant - $20,000 FY 2019**	Plan - Roads to re-shape swales ---Past reports from Floodplain and the Stormwater Superintendent Recommendations	**401-41-03-538-635-00 (Swale Improvement Project) - Shared with Tree Planting - KMGB**	No Consultant	No Design	Either in-house or use stormwater small project bid.		**Field work complete 12/1/18, Will close out once invoice is submitted.**	Plan - Roads to re-shape swales ---Past reports from Floodplain and the Stormwater Superintendent Recommendations
10	**NW 34th Ct & NW 203 St. Drainage Improvement**	Drainage Improvements	Stormwater (61,670.80+32,625.00= 84,295.80 DEP Grant 150,000. Grant No. LP13209		**401-41-09-538-630-13 PO# 18-00610**	A&P Consultants selected for design services	Design complete	**Miguel Lopez Awarded contract. Projected: 9/11/18. Project 80% complete. All structures installed.**	12/31/2018	12/18/2018	In Progress - 90% Completed
11	**NW 11 Avenue Stormwater Drainage Improvwment Project**	Small Drainage Project in front of 17105 NW 11 Avenue (Alma Lafleur- 786-356-8293)	Stormwater Funds - $45,000		**401-41-09-538-630-10 PO# 18-00611**	No Consultant	No Design	Use NW 34 Court Bid for Construction from Bid Items, Structures Installed project 80% complete.		Field work 95% complete. Will close out upon reciept of final invoice.	**To be completed after the NW 34 Ct amd NW 203 St Drainage Project with the bid line items**
12	**NW 13 Avenue Stormwater Drainage Improvements**	Drainage Improvements due to Flooding	Stormwater Funds - $90,000		**401-41-09-538-630-08**	To be investigated and designed					To be investigated and designed to include a culvert int the Biscayne Canal if needed.
13	**Stormwater GIS Data Collection**	Updating drainage atlas to assist in the updating of the Stormwater Master Plan in FY 2019 Budget	FY 2019 Funding from consultant and Master Plan Funds as needed	Chen Moore $24,000 to start update Atlas.	**401-41-09-538-310-00 $5,000 (PO# 19-00102)**	Plan to Use Chen Moore Continue Consultant Contract	Chen Moore is complete including training of Stormwater Cleaning personel on how to update GIS map to show cleaned catch basins and drain pipes.				FY 2019 requisition Submitted on 10/18/18
14	**Stormwater Master Plan Update**	Prepare Drainage Master Plan that includes updating drainage atlas	Stormwater Funding -FY2019 (waiting for budget approval) $200,000	To Move forward in FY 2019 and the Continuing Engineering Contract - Scope of Work has been completed	**401-41-09-538-310-00** Submitted for the FY 2019	Plan to Use Chen Moore Continue Consultant Contract once a continuing contract is approved by City Concil 12/12/18					FY 2019 requisition to be submitted when the continuing contract are approved by Council - in Procurement to address
15	**NW 203 Street Outfalls**	Replace to existing outfalls and replace adjacent open drainage ditch with baried piping.	Stormwater funds. Cost estimate = $562,391.00 No grant	To be determined		Completed, A&P Consultants selected for design services	Design Complete, permitting sheduled to be complete in 60 to 180 days	L. Pettit to prepare a bid package to provide to procurement. Once contractor is selected they will apply for SFWM Construction Access agreement which could take six months.	N/A no grant		**All Permits Completed - to go out and bid - Awaiting for Procurement to put bid out**
16	**NW 170 /NW 22 Ave**	Drainage Improvements Awaiting Development of NW 24 Avenue Church Property	Stormwater Funds $150,000 City Sharing to Connect NW 22 Avenue to a New Future Drainage System by new development whenever it happens	Tom approved start preliminary study 1-14-2013- However, the recommendations are not feesable for this area.	**401-41-09-538-630-11**	A&P Consultants, Preliminary engineering study	NTP July -1-2013. Final report received on October 1, 2013. Mariana informed Tom about results and permit requirements on 11-6-2013. Pending future develoment to install a new drainage system to tie from NW 22 Avenue.				**Funding available to tie into the developers drainage system constructed for City Use. Church property still up for development.**
17	**NW 163 St Drainage Improvement Project (east of NW 57 Ave)**	Drainage Improvements - additing more capacity.	Stormwater Funds - $50,000 (Submitted for FY2019 Approval)		**401-41-09-538-630-20 $50,000**						**To be completed after the Annual Citywide Drainage Bid Project has been**
18	**NW 203 St East of NW 2 Ave Drainage Project**	Drainage Improvements	Stormwater Funds - $50,000 (Submitted for FY2019 Approval)	Engineering	**401-41-09-538-630-18**						**Funded in FY2019**
19	**NW 42 Avenue and NW 167 Terrace Stormwater Drainage Improvement Project**	Drainage Improvements at the intersection	Stormwater Funds - $155,000 (Submitted for FY2019 Approval)	Engineering	**401-41-09-538-630-19**						**Funded in FY2019**
20	**Annual Citywide Drainage Bid Project**	Contractor to have unit price contact for drainage improvements to allow the City to quickly resolve small drainage issues.	$250,000 per year, 2 year initial contract with up to 3 one year renewals. Stormwater funds.	Stormwater funds	Per future projects	Waiting for purchasing to prepare bid package since 5/24/17 (over a year)	N/A	L. Pettit to prepare bid package to give to procurement for contactor selection, and contract award.	N/A no grant	N/A	**Engineering to Complete the Scope for Procurement.**
21	**Canal Erosion Protection Projects**		FY 2019 Stormwater Funds - $400,000	Stormwater funds	**401-41-09-538-630-21 $400,000**		Needed - To be coordinated with the Culvert Project for NW 17,18 and 19 Avenue.				Needs - To be coordinated with the Culvert Project for NW 17,18 and 19 Avenue.

	Project name	Project description	Type of funds (Year Funded)	Planning Phase/ Securing funds	Account Number	Award Engineering Consultant	Design Phase	Construction Phase	Grant Expiration Date	Construction Phase Completion	STATUS/ACTION REQUIRED
	PTP (CITT) Sidewalk and Paving Projects										
22	**Sidewalk/Resurfacing (NW 39 ct TO 46 Ave NW 200 St - 207 Dr))**	Resurfacing and Sidewalk Project	**CITT ($1,194,000.00) Budgeted FY2018**		**100-41-05-541-630-11**	Not Required	Not Required	Engineering with Contractors (Asphalt and Sidewalk)	None		**Budgeted in FY2018**
23	**Sidewalk/Resurfacing (NW 2 Ave to 7 Ave and from NW 183 St to NW 191 St)**	Resurfacing and Sidewalk Project	**CITT ($625,000.00) Budgeted FY2019**		**100-41-05-541-630-18**	Not Required	Not Required	Engineering with Contractors (Asphalt and Sidewalk)	None		**Budgeted in FY2019**
24	**Sidewalk/Resurfacing (NW 2 Ave to 7 Ave and from NW 183 St to NW 7 Ave Extension)**	Resurfacing and Sidewalk Project to include drainage on NW 7 Avenue	**CITT ($1,200,000.00) Budgeted FY2019**		**100-41-05-541-630-19**	Required for the drainage portion with resurfacing on NW 7 Ave.	Required for the drainage portion with resurfacing on NW 7 Ave.	Engineering with Contractors (Asphalt, Drainage, and Sidewalk)	None		**Budgeted in FY2019**
25	**Sidewalk Standalone Project**	To assist in-house streets division with sidewalk repairs as needed throughout the City	**CITT ($250,000) Budgeted FY2019**		**100-41-05-541-630-15**	Not Required	Not Required	Engineering with Contractors - Sidewalk)	None		**Budgeted in FY2019-PO#19-00092 ($150,000)**
26	**Pavement Project**	Treatment to Roads to extend their useful life.	**CITT ($150,000) Budgeted FY2019**	On-going (FY 2018 completed)	**100-41-05-541-630-16**	Not Required	Not Required	Engineering with Contractors - Pavement Management.	None		**Budgeted in FY2019**
27	**Installation of Road Traffic Calming Lighting to include speed signs**	Solar Lighting - pavement and signage	**CITT ($125,000) Budgeted FY2019**		**100-41-05-541-630-14**	Required by County with an Interlocal	Required by County with an Interlocal		None		**Budgeted in FY2019**
	PTP (CITT) Transit										
28	**Bus Stops**	ADA and Sidewalk Improvements	**CITT ($60,000)**	On-going (FY 2018 completed)							
	GIS										
29	**GIS Position**	During budget process, a GIS coordinator position maybe opened.	Stormwater Fund								**Not Funded**
	FUTURE PROJECTS - UNFUNDED										
30	**Sidewalk/Resurfacing (NW 27 to 37 Ave NW 204 St to 211 ST)**	Resurfacing and Sidewalk Project	**CITT ($800.00)**		**100-41-05-541-630-XX**	Not Required	Not Required	Engineering with Contractors (Asphalt and Sidewalk)	None		**To be Budgeted in FY2020**

Parks General Obligation Bond/Public Investment

The City of Miami Gardens is committed to monitoring, on a regular basis, the needs, demands and development of public recreation sites and facilities and budgetary needs for improvements, repairs and maintenance.

Capital Improvements

In April 2014, voters in the City of Miami Gardens approved the issuance of $60 million in general obligation proceeds to assist in addressing the numerous deficiencies within our Parks facilities. In December 2015, the City Council approved the Bond Implementation Plan detailing various projects to be implemented via the GOB.

The improvements to Parks will include a complete re-design of grounds, facilities and amenities including the creation of quality infrastructure to sustain a proper park system for the next 20 years. It is necessary for the redevelopment of the park system for several reasons:

- ✓ Renovations to the parks will include compliance with the Americans with Disabilities Act, thereby producing accommodations to meet the needs of all visitors to the park;
- ✓ Improvement to the existing parks will allow the City to adequately plan for growth and increased use;
- ✓ Renovations to the parks encourage the use of recreation and open space, which promotes longevity, quality of life and sustainability of the environment;
- ✓ Creation of amenities that accommodate current and future use. Planning for the upgrade to the park system should allow for implementation of future innovative designs and latest trends in order to remain attractive to users and competitive with industry standards.
- ✓ Actively engage the City's youth, create a Science and Technology Center, and a Culinary and Hospitality Exploration Center.



The purpose of this document is to plan for future development, encourage standardized equipment and amenities, and establish consistent aesthetics and prioritization of goals. As of 2017, the City's population is 113,187 residents and growing. Planning for growth through the preservation of open space is an essential component of smart growth principles. Existing communities with established infrastructure should encourage the protection of natural resources in order to prevent a burden to the current system.


CITY OF MIAMI GARDENS
2003

MIAMI GARDENS GENERAL OBLIGATION BOND
BOND IMPLEMENTATION PLAN PROJECTS (REVISED)

The following potential Capital Improvement Projects are recommended to be funded by the City of Miami Gardens General Obligation Bond (GOB). All projects are geared toward the City's Parks and also are inclusive of the Administration's recommendations regarding public safety improvements.

A. J. King Park

- Remove wooden lighting poles and replace with steel poles for new Musco sports lighting and control system for the multipurpose field and the baseball field. The replacement will reduce the power consumption by 40% and provide web based controls for the system.
- Recondition the existing baseball diamond and replace backstop and dugout fencing. Install outfield fencing/netting.
- Reconfigure the existing paved parking lot for easier access from the street and to be ADA compliant to include paved approaches from street.
- Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
- Install a new large pavilion with picnic tables, grills, domestic water and electricity.
- Install a perimeter fence to improve security at the park.
- Install new landscaping and irrigation system in the park and the paved parking lots.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Andover Park

- Replace existing playground with a new playground with soft rubberized play surface and shade structure.
- Resurface the existing basketball court and install new shade structure, backboards and rims.
- Replace the perimeter fencing and install temporary parking with pavers in the swale area.
- Install new landscaping and irrigation system in the park.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Bennett Lifter Park

- Replace existing playground and swings with new playground with soft rubberized play surface and shade structure. Move the playground closer to the recreation building.
- Resurface existing basketball court and install new backboards and rims.
- Replace sports lighting for basketball court with new Musco lighting and control system, which will reduce the power consumption by 40% and provide web based control system.

Bennett Lifter Park (continued)

- Remove the existing tennis courts and replace with a larger pavilion with a grill, electricity and domestic water.
- ~~Evaluate the expansion of existing Recreation Building.~~
- Remodel two existing public restrooms in the Recreation Building to be ADA compliant.
- Install additional paved parking north of the existing building and adapt existing lot to be ADA compliant.
- Repair driveway approaches to site as needed to interface with edge of street pavement.
- Install new parking lot lighting which will be controlled by the Musco system.
- Add parking with pavers in the swale area along the streets.
- Install new landscaping and irrigation system in the park and the paved parking lot.
- Surround lift station with lush landscaping to improve park aesthetics.
- Install sidewalks to the lake shore and a chain link fence.
- Install a fishing dock at the edge of the lake.
- Remove the existing small pavilion north of the building.
- Renovate the existing pavilion south of the building and add grill, electricity and domestic water.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Betty T. Ferguson Recreation Center

- Convert the north and south overflow parking areas into paved parking lots and include lighting and drainage.
- Upgrade the existing football field area to potentially accommodate local high school football and other specialized events.
- ~~Upgrade existing parking lot lighting~~.
- Reduce the area designated for the burrowing owl to add to the new north parking lot.
- Extend the existing walking trail to the entire perimeter of the site and include lighting and distance marker signage.
- Install ventilation fans in pool area.
- Evaluate and replace as necessary ventilation systems and air conditioning throughout the facility.
- ~~Replace gymnasium flooring; renovate gymnasium~~ and other interior areas.
- Install new landscaping and expand irrigation system adjacent to trail extension.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Brentwood Pool

- ~~Replace the exercise equipment at the central exercise station area. Cover central exercise station area with a shade structure.~~
- Install benches and trash receptacles near the basketball courts and the playground.
- Resurface the existing parking lot and adapt it to be ADA compliant.
- Renovate and resurface tennis courts.

Brentwood Pool (continued)

- Demolish the existing pool and pool house that is no longer functional. Once completed, install a new pavilion with picnic tables, grill, electricity and domestic water. Add a small water play area adjacent to the pavilion.
- Install a perimeter chain link fence to improve security at the park.
- Install new landscaping and irrigation system in the park.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Buccaneer Park

- ~~After an analysis to determine the cost effectiveness, the existing Recreation Building will be remodeled or demolished and rebuilt.~~
- ~~Determine the feasibility of relocating/burying electrical cables underground.~~
- ~~Relocate and replace existing playground with new playground with soft rubberized play surface and shade structure.~~
- ~~Extend the existing walking trail. Add distance marker signage along walking trail.~~
- ~~Create a zero-depth splash pad with perimeter benched seating at the location of the paved skating area. Construct a restroom and shower area near the splash pad area.~~
- ~~Install estate fencing and plant shrubs and bushes around splash pad area.~~
- ~~Construct a permanent entrance area near the splash pad.~~
- ~~Install two new pavilions with a grill, electricity and domestic water--one adjacent to the splash pad and the other along the trail.~~
- ~~Resurface two existing basketball courts and install new backboards and rims.~~
- ~~Replace sports lighting for basketball court with new Musco lighting and controls. The replacement will reduce the power consumption by 40% and provide web based controls for the system.~~
- ~~Replace/Install sports lighting for tennis courts with new Musco lighting and controls.~~
- ~~Resurface two existing Tennis Courts and install new netting and signage. Replace existing fencing and windscreen as needed.~~
- ~~Install additional paved parking at the location of the existing parking lot. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.~~
- ~~Add temporary parking with pavers in the swale area along the streets.~~
- ~~Install a perimeter chain link fence to improve security at the park.~~
- ~~Install new landscaping and irrigation system in the park and the paved parking lots.~~
- ~~Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.~~

Bunche Park

- ~~Demolish the existing 40 year old recreation building.~~ Build a new Multipurpose Gymnasium to house the City of Miami Gardens Alternative Sports Complex. The building will contain a running track on a second level above a weight room, workout

Bunche Park (continued)

room and locker rooms. The center will feature boxing, martial arts, dance and gymnastics.

- ~~Remove two of the four existing basketball courts to make room for new parking lot.~~
- Resurface two of the existing basketball courts.
- Replace existing playground with a new playground with soft rubberized play surface and shade structure.
- Replace existing sod sports field with a new artificial turf sports field.
- Replace the sports lighting for the football field and the basketball courts with new Musco lighting and control system on the existing concrete poles. The replacement will reduce the power consumption by 40% and provide web based controls for the system.
- Install bleachers with permanent shade structures for the football field.
- Repair the temporary parking in the swale area along the perimeter streets.
- Renovate and add to the existing parking lot and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
- Replace the broken perimeter fencing on the south side of the park with a 6-foot vinyl covered chain link fence.
- Install estate fencing along the north, east, and west perimeter of the park.
- Install new landscaping and irrigation system in the park and the paved parking lots.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Bunche Pool

- ~~Demolish and reconstruct the existing pool and pool house that has been unoccupied for 6 years. New pool house will be ADA compliant.~~
- ~~Repair and replace existing pool pumps, piping, filters and equipment.~~
- ~~Renovate and add to the existing parking lot and adapt existing lot to be ADA compliant. Install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.~~
- ~~Install new water fountain(s).~~
- ~~Install a perimeter fence around the site.~~
- ~~Extend sidewalk width to be ADA compliant.~~
- ~~Install new landscaping and irrigation system for the paved parking lot.~~
- ~~Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.~~

Cloverleaf Park

- Replace the existing playground with a new playground with soft rubberized play surface and shade structure.
- Expand and resurface the existing half basketball court and install new backboards and rims.
- Install security lighting and controls for the basketball court.
- Determine the feasibility of relocating/burying electrical cables underground.
- Renovate the existing building and make it ADA compliant. Assess removing or relocating the east exit door.
- Add temporary parking with pavers in the swale area along the street.
- Install a perimeter fence to improve security at the park.
- Install new landscaping and irrigation system in the park and the paved parking lots.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Lester Brown Park (Brentwood Park)

- Add a second zone for the existing playground with a soft rubberized play surface and shade structure.
- Remove the existing natural turf sports field and irrigation system underneath.
- Install an artificial turf sports field. Reuse the existing Musco lighting system.
- Install a scoreboard.
- Install bleachers with permanent shade structures on both sides of the field.
- Re-sod the existing practice field.
- Expand the existing parking lot to the south and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
- Expand existing walking trail with lighting around the perimeter of the park. Add distance marker signage along walking trail.
- ~~Install exercise station with shade structure area funded by CMG and Miami Dolphins.~~
- Install estate fencing at the entrance to the park and install new 6-foot vinyl covered chain link fence around the remaining perimeter.
- Install new landscaping and irrigation system in the park and the paved parking lot.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Miami Carol City Park

- Renovate restroom building.
- Resurface the four existing basketball courts and install new backboards and rims. Install a shade structure.
- Remove sod from the existing game football field on the south of the park and install an artificial turf sports field.

Miami Carol City Park (continued)

- Extend the existing Musco sports lighting system to light the practice football field.
- Install a scoreboard.
- Recondition baseball field and replace backstop and dugout fencing.
- Install lighting and distance marker signage along the existing walking trail.
- Install bleachers with permanent shade structure for the football field.
- Replace the existing wood pavilion with a new pavilion with picnic tables, grills, domestic water and electricity.
- Install a new large pavilion with picnic tables, grills, domestic water and electricity.
- Add temporary parking with pavers in the swale area along 187th Street.
- Install additional paved parking north of the recreation building and adapt the existing lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
- Install a perimeter chain link fence to improve security at the park. Install estate fencing at the entrance to the park.
- Replace the existing irrigation system for the entire park.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Myrtle Grove Park

- Renovate the existing recreation building.
- ~~Demolish the existing pool, pool house and all of the pool equipment. Sod the area.~~
- ~~Evaluate rebuilding pool based on the physical condition of the existing pool, pool house and all of the pool equipment.~~
- Replace the playground with a new playground with soft rubberized play surface and shade structure.
- Replace two existing tennis courts with two new basketball courts.
- Demolish existing basketball courts.
- Install additional paved parking to the existing lot and adapt the lot to be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
- Pending relocation of the existing Parks and Recreation maintenance facility, construct a state-of-the-art gymnasium/field house to host Amateur Athletic Union (AAU) basketball events and other high-profile indoor athletic events.
- Install a perimeter fence to improve security at the park.
- Install new landscaping and irrigation system in the park and the paved parking lots.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

North Dade Optimist Park

- Install a scoreboard for the newly completed football field.
- ~~Install bleachers on the north side of the football field and add permanent shade structure.~~
- ~~Remove existing baseball backstop, benches, and dugout fencing. Sod the area and extend the irrigation system.~~
- ~~Extend chain link fence to areas where backstop/dugout fencing was removed.~~
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Norwood Park

- ~~Replace the playground with a new playground with soft rubberized play surface and shade structure.~~
- ~~Demolish the existing 40 year old recreation building.~~ Construct a new larger Recreation Building to support the afterschool and summer camp programs.
- Install a perimeter fence to improve security at the park.
- Install new landscaping and irrigation system in the park.
- Resurface and reconfigure the existing parking lot that is shared with Norwood Pool. The new configuration shall be ADA compliant. Remove existing parking lot lighting system and install new lights for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Norwood Pool

- ~~Inspect and report on the existing poolhouse, pool and pool equipment to determine extent of renovation and replacement.~~
- Sand-blast and paint the existing pool. Re-tile the existing pool perimeter. Resurface the existing concrete pad around the pool.
- Repair and replace existing pool pumps, piping, filters and equipment as recommended by Inspection Report above.
- Renovate the existing Poolhouse and make it ADA compliant.

Risco Park

- Design and construct a new building for the City's Science, Technology, Engineering and Math (STEM) Center. The STEM Center will include Science Labs, Computer Labs, and other equipment to promote the development of youth through science and technology innovations.

Risco Park (continued)

- Design and construct a connecting building for the Audio Visual and Performing Arts Center. The Center will have music production and recording studios, television studios, and a presentation room.
- Construct a parking lot that is ADA compliant.
- Remove and/or reposition existing lighting poles.
- Install a new lighting system for the parking lot for improved security and surveillance. The lighting will be controlled by the Musco sports lighting system.
- Install perimeter fencing around the site.
- Install new landscaping and irrigation system in the park and the paved parking lots.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Rolling Oaks Park

The recently completed Rolling Oaks Pedestrian Trail offers a ¾ mile loop of newly paved pathways ideal for walking, jogging and biking and features exercise stations, lighting and benches along the way. The additional work will consist of the following:

- Install a new entrance on NW 183rd Street and NW 14th Avenue with an estate fence and gate on the east and west side of the entrance. Install estate fencing around the perimeter of the park.
- Install new permanent parking lot on the south side of the park near the main entrance and add additional spaces in the existing permanent parking lot on north side of the park.
- Develop multipurpose sports field with artificial turf.
- Install bleachers with permanent shade structures.
- Install a scoreboard.
- Install Musco sports lighting system to light the multipurpose field.
- Construct a new recreation building and remove the trailer being used as a temporary recreation building.
- Install several new pavilions of varied sizes with picnic tables, grills, domestic water and electricity along the walking trail.
- Expand the existing walking trail with additional distance marker signage.
- Purchase and install picnic tables and grills throughout the park.
- Replace existing playground and swings and install two (2) new playgrounds with a soft rubberized play surface and shade structure (one on the north and south side of the park).
- Install other family park amenities as acreage allows.
- Repair and recoat four existing basketball courts.
- Remodel existing public restrooms to be ADA compliant.
- Install new landscaping and irrigation system in the park and paved parking lots.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Scott Park

- Expand existing recreation building.
- Demolish existing Teen building.
- Replace the playground with a new playground with soft rubberized play surface and shade structure.
- Resurface two existing basketball courts and install new backboards and rims.
- Remove the existing wood rail fencing around the perimeter of the park and install a 6-foot vinyl covered chain link fence.
- Renovate the existing multipurpose field with new sod.
- Recondition the existing baseball diamond and replace backstop and dugout fencing. Install outfield fencing/netting.
- Replace the existing irrigation system for the entire park.
- Replace the sports lighting for the multipurpose field, baseball field and basketball courts with new Musco lighting and control system. The replacement will reduce the power consumption by 40% and provide web based controls for the system.
- Add temporary parking with pavers in the swale area along three of the perimeter streets, (176th Street, 15th Court & 179th Street).
- Resurface parking lot.
- Expand sidewalk around perimeter of the site.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

Senior Family Center

- Demolish the existing 40 year old one story building.
- Design and construct a new building to be used as the City's Senior Family Center. The Center will include meeting rooms, a dining room and kitchen, classrooms, workout rooms, dance studio, locker rooms, indoor track and a pool.
- Construct a walking trail with distance marker signage.
- Install estate fencing along the perimeter to improve security at the site.
- Replace the existing parking lot with a larger parking lot that is ADA compliant. Install a new lighting system for the lot.
- Install new landscaping and irrigation system on the site and the paved parking lot.
- Develop a botanical garden.
- Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.

~~**St. Thomas University Sports Complex**~~

- ~~Development of an outdoor tennis center and ball fields in partnership with St. Thomas University~~.

~~**West Miami Gardens/Florida Memorial University Sports Complex**~~

- ~~Development of 4.2 acres adjacent to the Miami Dade Public Schools Jan Mann Education Center to include a soft surfaced track and multipurpose field. The sports field will host football, soccer and track activities with bleachers, a scoreboard and a Musco sports lighting system for evening events.~~
- ~~Install a paved parking lot and sidewalks with site lighting.~~
- ~~Install a perimeter fence with a security booth at the entrance into the site.~~
- ~~Construct a Public Restroom and equipment storage building with water fountains.~~
- ~~Install new landscaping and irrigation system on the site and the paved parking lot.~~
- ~~Install a Video Surveillance System with cameras monitored from the new Real Time Crime Center.~~

Culinary Arts and Hospitality Institute

- Design and construct a new building behind City Hall to house Culinary Arts and Hospitality Institute featuring a multipurpose banquet facility.

Mobile Stage/Show-mobiles

- ~~A large and medium size mobile staging system is ideal for outdoor events, performances and speaking engagements. Sound and lighting equipment will complement each show-mobile. The Show-mobiles shall be wheelchair accessible.~~

Automatic License Plate Recognition Systems (ALPRS)

- These systems come in mobile configurations, and are installed in marked or unmarked police vehicles as portable or fixed systems. These systems can alert officers on patrol, as well as the communications center, of individuals who are traveling through the municipality in vehicles that are either stolen and can be used to facilitate the tracking of individuals who may have recently committed crimes. In addition to this function, the system's back office application can be used to store and search vehicle license plate information for investigative purposes.

  Deployment Locations for Fixed ALPRS:

- ALPRS at 215th Street & 2nd Ave.
- ALPRS at 199th Street & 2nd Ave.
- ALPRS at 183rd Street & 2nd Ave.
- ALPRS at 175th Street & 2nd Ave.
- ALPRS at 151st Street & 22nd Ave.
- ALPRS at 183rd Street & 37th Ave.
- ALPRS at 183rd Street & 47th Ave.
- ALPRS at 215th Street & 27th Ave.
- ALPRS at 199th Street & 27th Ave.
- ALPRS at 183rd Street & 27th Ave.
- ALPRS at 151st Street & 27th Ave.
- Two Additional Mobile ALPRS systems (2 additional vehicles) to augment the MGPD's single ALPRS

Mobile Command Center Technological Upgrade

- The existing Mobile Command Center is an important tool for on scene command and control at crime scenes and at natural and man-made disaster situations. The current vehicle has inadequate technology and communications equipment, and is in need of technological upgrades and retrofit, to be able to fully function as a standalone command and communications center.

Real Time Crime Center

- ~~Real Time Crime Centers (RTCC) are a centralized technology center that gives field officers and detectives instant information to help identify patterns and stop emerging crime. They also provide relevant information to improve officer situational awareness, and actionable intelligence to make the City of Miami Gardens safer. Though tech tools such as Video Surveillance Cameras and ALPRS, etc. are valuable; without a RTCC to bring together the terabytes of data that are produced by the technology components, their effectiveness is diminished.~~

ShotSpotter

- ~~The ShotSpotter gunshot recognition system is used to identify incidents within a 4.5 miles coverage area in the City. Some of the gunfire identified with ShotSpotter would go unreported without the system. Through strategic analysis, tactical responses, and deployment of dedicated personnel, the incidents of gun violence and gunfire are reduced as a result of the implementation of this technology. The lease/purchase of the ShotSpotter system will promote a high level of public safety.~~

Nothing contained herein shall prevent the City from making deviations to this Plan based upon available resources, changes in circumstances, or the identification of additional revenues.

Legend	
~~---------~~ Green Strikethrough	Completed project components
~~---------~~ Black Strikethrough	As approved by City Council on December 9, 2015
~~---------~~ Red Strikethrough	The City Council granted an extension to Florida Memorial University (FMU) on December 13, 2017 to secure additional funding in order to complete the West Miami Gardens Project. FMU didn't meet the deadline of December 13, 2018. The project is now closed out.

Budget Detail by Fund
- General Fund -

For financial purposes, the City conducts its operations from various accounting entities called "Funds." Each Fund is treated as a 'business' and is designed to operate quasi-independently from the other funds. The City's current operating funds are: The General Fund; the Transportation Fund; the Development Services Fund; the Special Revenue Fund; the Capital Projects Fund, the Stormwater Utility Fund, the CDBG Grant Fund, the SHIP Grant Fund and the Debt Service Fund.

The General Fund is the principal fund through which the City conducts business. Its activities are supported and complemented by the other operating funds. Each of the various Funds has its own revenue sources and undertakes expenditures relative to their stated purpose. They may "purchase" various needed services from one or more of the other City Funds, or may provide administrative oversight to the other funds for a cost. Monies can only move between the Funds under certain circumstances as outlined in the City's Charter, financial policies and/or the adopted budget ordinance.

General Fund revenues are collected by the City and by Miami-Dade County and the State of Florida on behalf of the City. Revenue estimates are prepared in several ways. First, some revenue estimates are prepared by staff based on historical collection data for such revenues as Business Tax Licenses, Solid Waste Franchise, Gas Franchise, Certificates of Use and local fees and charges. Finally, certain revenue estimates are provided by the State such as revenue sharing, half cent sales tax and telecommunication services tax.

Estimating revenues is always difficult. Trying to anticipate economic trends a year in advance is at best problematic. General budgeting principles dictate the use of caution in revenue prediction and that approach has been used by staff to develop the estimates herein. Where little historical data exists, a general 1-2% increase in the revenue has been used. Property taxes are budgeted at 95% which is required by the Florida Statute.

FY 2018-2019 General Fund Estimated Revenues

Revenue Type	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Ad Valorem Taxes	$19,653,871	$21,757,058	$22,067,751	$23,189,449	$25,142,514	$28,026,819	$30,659,872
Franchise Fees	$4,239,521	$3,477,303	$3,398,917	$3,537,910	$3,076,242	$3,700,686	$2,990,000
Utility Taxes	$10,525,589	$10,411,425	$11,361,010	$10,395,943	$10,489,626	$10,442,938	$10,572,848
License, Fees & Permits	$1,886,006	$1,909,371	$2,305,876	$2,327,794	$2,563,748	$2,480,268	$2,593,500
Intergovernmental Revenue	$10,153,937	$10,542,380	$11,035,442	$11,319,409	$11,309,558	$11,830,108	$11,847,280
Shared Revenues: Other	$136,228	$132,102	$135,552	$120,943	$139,039	$133,515	$135,000
Interfund Transfers	$1,085,745	$1,349,358	$1,019,630	$1,040,025	$1,060,825	$1,192,650	$1,375,430
Public Safety	$1,183,152	$1,488,728	$2,097,881	$2,828,420	$2,543,011	$2,671,730	$2,542,947
Culture & Recreation Fees	$4,610,240	$4,733,879	$5,433,199	$3,126,213	$3,090,025	$3,004,296	$4,058,100
Fines and Forfeitures	$4,652,485	$4,138,357	$4,568,870	$6,049,003	$6,449,869	$5,484,457	$5,260,900
Interest & Misc.	$2,245,195	$2,278,189	$2,092,347	$2,046,865	$6,793,264	$2,799,216	$2,157,550
Grants & Loans	$4,588,989	$905,841	$34,987	$7,325,363	$1,354,473	$644,706	$542,248
TOTAL REVENUE	$64,960,958	$63,123,991	$65,551,462	$73,307,339	$74,012,193	$72,411,389	$74,735,676

Analysis

In FY 2018 the City Council adopted an operating millage rate of 6.9363. This proposed budget is balanced at the same rate of 6.9363. The FY 2019 taxable value is 8.8% higher than the FY 2018 preliminary taxable value. The City received the State estimates for State Revenue Sharing and Sales Tax distribution projections for FY 2019. This budget is recognizing 100% of the State projection, which reflects the slight increase in the Intergovernmental Revenue category.

The reduction in the Fines and Forfeitures category is mainly attributed to less revenue budgeted for Red Light Camera fines.

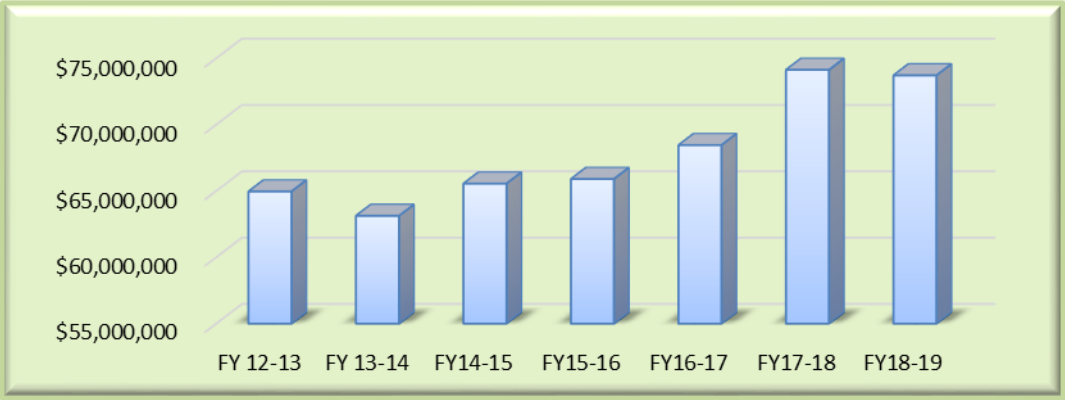
City of Miami Gardens

FY 2018-2019 Annual Budget

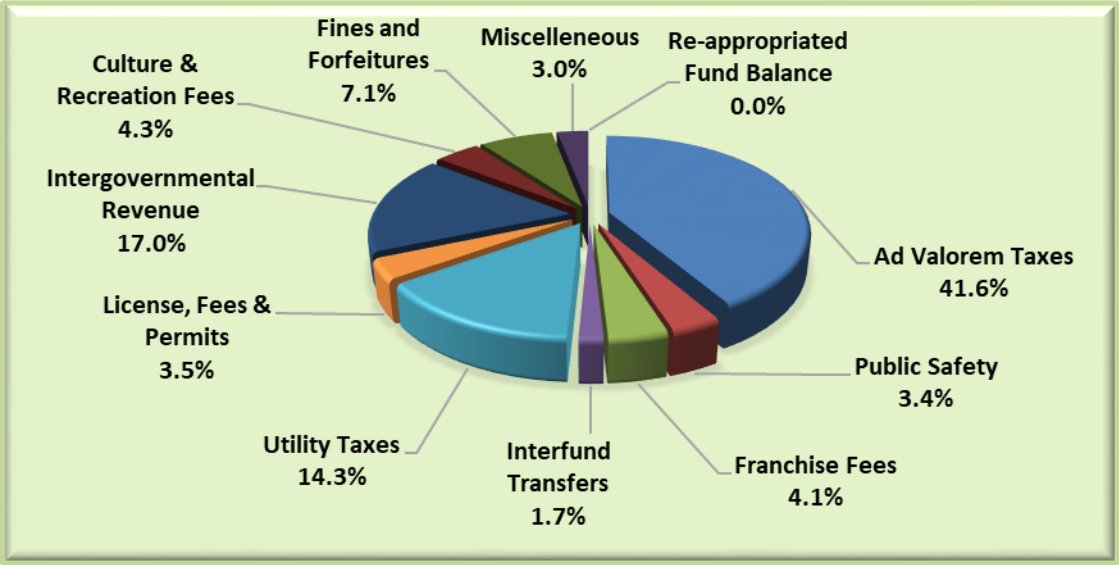
General Fund

Revenue Overview

History of General Fund Revenue



General Fund Revenue by Source



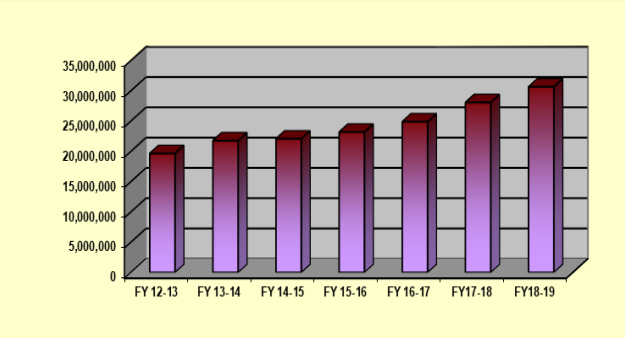
City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

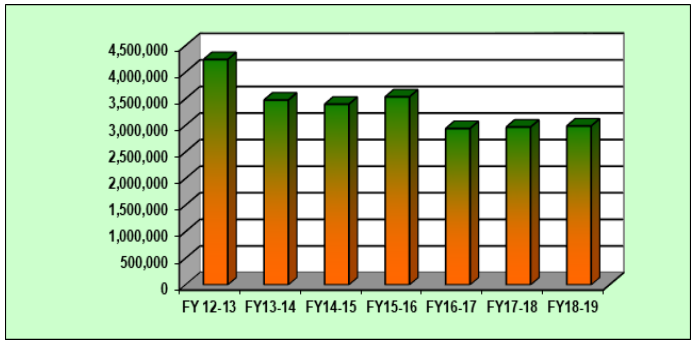
Major Revenues

Ad Valorem Tax Receipts History



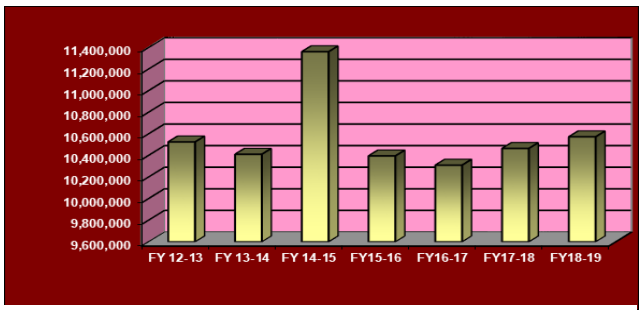
Since FY 14, the City has been levying at 6.9363 mill. FY 18-19 reflects an increase of 8.80% in taxable value, and the proposed millage rate is 6.9363, the same as previous five years.

Franchise Fee Receipts History



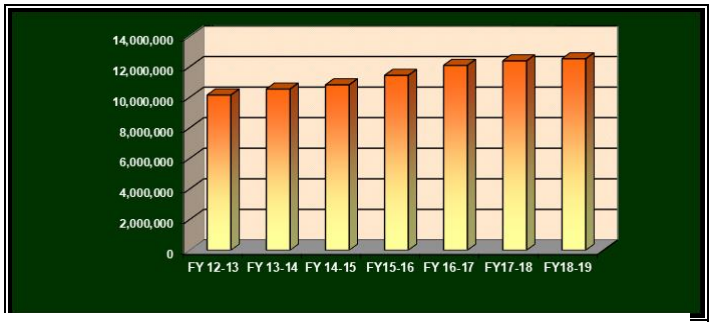
Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. The decrease in FY 13-14 is attributable to the operation of the reactor at Turkey Point and resulted in an increase in property taxes paid by FPL which resulted in a reduction of franchise fee payments. In FY 16-17 there was another decrease attributed to lower consumption and higher property tax paid by FPL reducing the franchise fee.

Utility Tax Receipts History



The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three (3) water utilities: Opa Locka, Miami-Dade County and North Miami Beach. Also included in this category is the Communication Service Tax. The spike in FY-15 is attributed to an audit performed by the State on the Communication Service Tax of which the City received over $1 million in retro taxes. FY 17-18 slight increase is attributed to projection of new customers due to recent developments.

Intergovernmental Revenue Receipts History



Next to property taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 76.2% of which stays in the General Fund and 23.8% goes to the Transportation Fund by State law), and from the State Half-Cent Sales Tax. State Revenue for FY 18-19 remains flat when compared to FY 17-18.

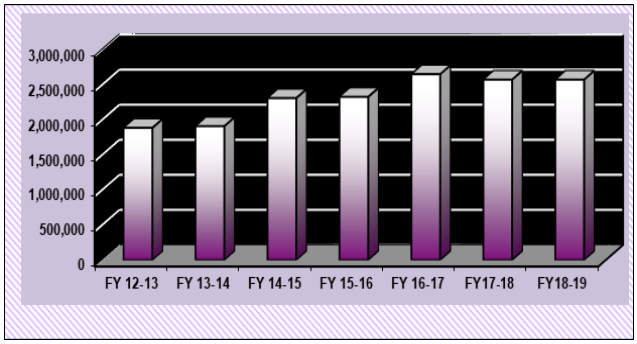
City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

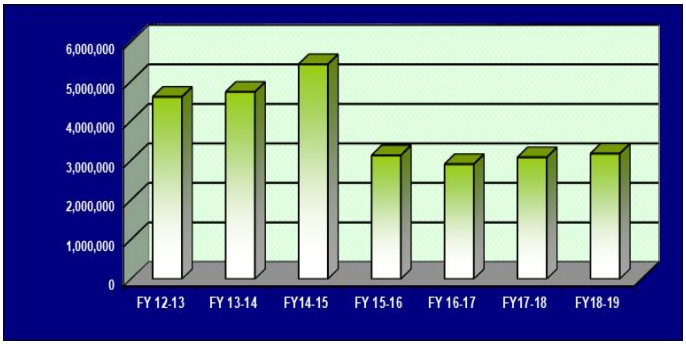
Major Revenues

Licenses and Permits Revenue History



Permits covered in this category include Alarm Permits, Landlord Permit fees and Business Licenses and Planning & Zoning fees. These fees are fairly steady with only a small impact over the short run from economic changes. Revenue remains fairly steady for FY 18-19.

Cultural & Recreation Revenue History



Revenues received from recreation events, special events and facilities are generally very steady and predictable. The FY 13 increase in revenues is attributed to the opening of the Betty T. Ferguson Community Center. Increase in FY 2015 is attributed to phenomenal Jazz in the Gardens revenues.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

LEGISLATIVE DEPARTMENT

Mission

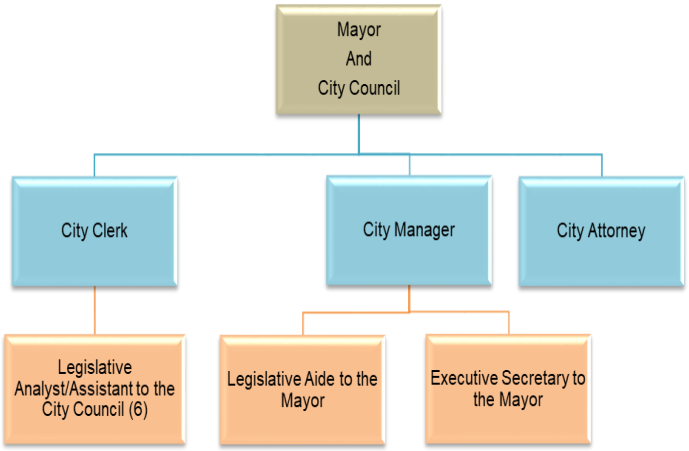
The Legislative Department accounts for the activities of the Mayor, City Council and associated support staff. The Mayor and City Council provide policy leadership for the City and perform other duties as prescribed in the City of Miami Gardens' Charter and applicable state law. The Mayor and City Council are considered officials and not employees of the City and thus, are not counted in the overall employment data.

Staffing Levels

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Legislative Analyst/Asst. to the City Council	6
Executive Secretary to the Mayor	1
Legislative Aide to the Mayor	1
Sub-Total	8

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Legislative Analyst/Asst. to the City Council	6
Executive Secretary to the Mayor	1
Legislative Aide to the Mayor	1
Sub-Total	8

Organization Chart





City Council

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Approved the Capital Projects Plan for the utilization of the $60 Million General Obligation Bond issuance.

FY 2018-2019 Goals and Objectives

- Strategic Planning.
- Oversight and direction of the expenditure of bond proceeds.
- Provide guidance on the City's economic development plans.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

LEGISLATIVE DEPARTMENT

Department Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$165,876	$189,621	$207,188	$525,739	$542,655	$615,350	$762,858
Operating Expenses	$263,566	$471,277	$323,790	$290,698	$327,094	$427,169	$350,715
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$429,442	$660,898	$530,978	$816,437	$869,749	$1,042,519	$1,113,573

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Hold Budget Awareness meetings.	Number of forums held.	4	4	3
Adopt annual City operating plans.	Complete by September 30, of each year.	Completed on September 27, 2017	Completed on September 26, 2018	To be Completed on September 25, 2019

Analysis

Increase in personnel services for FY 2019 is attributed the Legislative Office being fully staffed.

The priorities for the Council for FY 2019 will be strategic planning and to provide guidance on the City's economic development plans.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

OFFICE OF THE CITY MANAGER

Mission

The Office of the City Manager's budget accounts for the activities of the City Manager, two (2) Assistant City Managers, and an Assistant to the City Manager. The City Manager is responsible for the day-to-day operation of the City through the various City Departments including staffing, preparing and administering the City budget, and recommending policy alternatives to the Mayor and City Council. The City Manager is appointed by the Mayor, confirmed by the City Council and reports to the Mayor and City Council.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
City Manager	1
Assistant City Manager	2
Assistant to the City Manager	1
Administrative Assistant	2
Executive Assistant to City Manager	1
Organization Development & Training Specialist	1
Strategic Administrator	1
Sub-Total	9

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
City Manager	1
Assistant City Manager	2
Assistant to the City Manager	1
Administrative Assistant	2
Executive Assistant to City Manager	1
Organization Development & Training Specialist	1
Special Project Administrator	1
Sub-Total	9

Accomplishments, Goals and Objectives

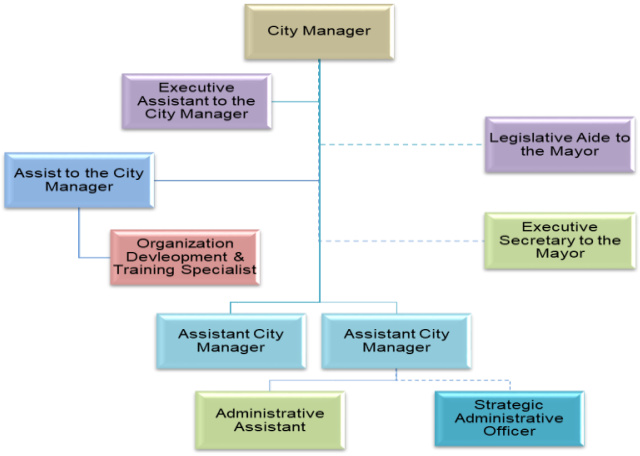
FY 2017-2018 Accomplishments

- Negotiated contract for sale of City's two (2) owned economic development properties.
- Developed and adopted by Council the $60 Million General Obligation Bond Implementation Plan.
- Completion of City Hall portion of the City Hall Complex.
- Completed union negotiation with the Police Benevolent Association

FY 2018-2019 Goals and Objectives

- Complete sale transaction of City owned properties for economic development.
- Advance projects included in the Bond Implementation Plan
- Increase the City's overall financial capacity.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

OFFICE OF THE CITY MANAGER

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$985,767	$1,140,667	$1,039,733	$1,149,322	$1,165,248	$1,192,112	$1,296,342
Operating Expenses	$182,934	$94,275	$154,912	$165,289	$67,883	$149,395	$309,450
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$1,168,701	$1,234,942	$$1,194,645	$1,314,611	$1,233,131	$1,341,506	$1,605,792

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Submit budget to Council as per City's Charter.	Submit budget to Council before July 20 of each year.	Submitted to council on July 19, 2017	Submitted to council on July 19, 2018	Submitted as per budget calendar and prior to July 20
Conduct budget special meetings.	Number of workshops conducted.	2	2	2
Customer Concerns.	Percentage of customer concerns processed and closed.	98%	100%	100%

Analysis

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. The increase in personnel costs is attributed to a 3% salary increase for all staff.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC AFFAIRS OFFICE

Mission

The Public Affairs Division is responsible for coordinating the City's public, media, marketing and intergovernmental relations. This office is further tasked with the organization of seasonal activities, publicity/marketing campaigns, managing crisis and addressing negative publicity. Other duties involve developing the day to day management of all internal and external communication strategies as well as long-term strategies for both. The Public Affairs Division is responsible for producing professionally written documents, brochures, summaries, books, manuals and reports as directed by the City Manager.

The role of the Public Affairs Division is quite diverse in the sense it must function in dual or multiple roles to meet the demands for public information in this present era. The Public Affairs Division is an intricate part in establishing positive relationships with all outside entities and the community. The primary goal of the Office is to disseminate information and keep the public informed, in conjunction with working with the media to allow this to happen.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Director of Public Affairs	1
Graphic Artist	1
Public Affairs Specialist	1
Sub-Total	3

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Director of Public Affairs	1
Graphic Artist	1
Digital Media Specialist	1
Public Affairs Specialist	2
Sub-Total	5

Accomplishments, Goals and Objectives

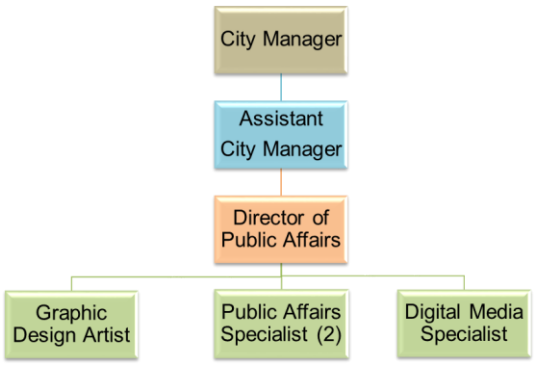
FY 2017-2018 Accomplishments

- Continued to build social media reach.
- Proactively promoted the City.
- Produced quality publications to inform residents, businesses and visitors about the City.
- Worked with media outlets to produce more comprehensive coverage of the City.

FY 2018-2019 Goals and Objectives

- Continue to build social media and increase engagement.
- Proactively promote the City through the development of CMG Media Kit.
- Continue to produce quality publications to inform residents, businesses and visitors about the City.
- Develop branding/style guide to standardize collateral materials representing the City.
- Work with media outlets to produce more comprehensive coverage of the City.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC AFFAIRS OFFICE

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$86,049	$60,126	$60,883	$226,982	$224,182	$238,953	$396,834
Operating Expenses	$3,061,013	$3,501,905	$4,219,406	$4,661,358	$4,788,223	$3,940,651	$384,200
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$3,147,062	$3,562,031	$4,280,289	$4,888,340	$5,012,405	$4,179,604	$781,034

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Communicate information to the City's residents through written material.	Number of publications/flyers/ads/electronic communications disseminated.	920	1,000	1,020
Effectively engage residents using social media.	Number of fans/followers/subcribers on the City's Facebook, Twitter, Instagram, and constant contact page (culmative total).	17,291	19,500	20,000
Effectively communicate with media outlets.	Number of media inquiries responded to within 24 hours of initial inquiry.	140	180	180
Provide quality cultural, educational and recreational programming for City residents.	Number of City-sponsored and co-sponsored events.	125	125	200
Promote a positive image for Miami Gardens.	Number of graphic design projects produced.	350	550	250

Analysis

In FY 2019, the staffing level for the Public Affairs Division will increase by two (2) positions. The decrease in operating expenses can be attributed to shifting of funds for various events to the Parks and Recreation Department.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

SPECIAL EVENTS DIVISION

Mission

The City of Miami Gardens Special Events Division will provide quality citywide special events to the community that offer ever-changing activities, entertainment, and incomparable customer service in a clean, safe environment.

The City's signature event, the Jazz in the Gardens music festival, has become one of the premiere spring events in the southeastern region of the United States. Based on the overwhelming response received in past years, the City has strategically positioned Jazz in the Gardens as a national event, rapidly gaining increased recognition and visibility.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

n/a

FY 2018-2019 Goals and Objectives

n/a

Staffing Level

Authorized Positions
Fiscal Year 2017-2018 F.T.E.

No employees

Authorized Positions
Fiscal Year 2018-2019 F.T.E.

No employees



Jazz in the Gardens

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

SPECIAL EVENTS DIVISION

Fund Budget

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Operating Expenses	$0	$0	$0	$0	$0	$0	$3,400,000
TOTAL DIVISION	$0	$0	$0	$0	$0	$0	$3,400,000
TOTAL CITY MANAGER	$4,315,763	$4,796,974	$5,474,935	$6,202,951	$6,245,536	$5,521,110	$5,786,826

Analysis

At the suggestion of the City Council, a new Division has been created for major events conducted by the City such as Jazz in the Garden. The City will continue to strategically position Jazz in the Gardens as a national event, to gain increased recognition and visibility.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

OFFICE OF THE CITY CLERK

Mission

The Office of the City Clerk is committed to providing the highest quality and level of professional and courteous customer service by creating, maintaining and safeguarding the official records of the City in accordance with state law and the Code of Ordinances. Our mission is to facilitate and support city legislative processes and meetings, record and provide access to the City's official records, preserve the City's history, and conduct elections with integrity.

The Office of the City Clerk is responsible for conducting all City elections and for preserving all permanent records, ordinances, resolutions, proclamations, minutes, contracts, historical documents and other official records in compliance with Florida Statutes and City of Miami Gardens Code of Ordinances. The Clerk also administers the lobbyist registration ordinance. The Clerk is responsible for preparation and distribution of the City Council agenda. In addition, the City Clerk provides services to: the Code Compliance Division as Clerk to Special Master Hearings as it relates to Code Enforcement Cases; the Miami Gardens Police Department as Clerk to Special Master Hearings as it relates to Red Light Camera hearings; and the Miami Gardens Police Department as Clerk to Special Master Hearings as it relates to Cry Wolf/False Alarm Hearings.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Processed approximately 20-30 public records request per month.
- Processes approximately 350-400 cases of red light hearings per month.
- Processes approximately 33 Special Master Hearing Cases per month.

FY 2018-2019 Goals and Objectives

- Initiate Departmental training and records assessments for public records management and dispositioning.
- Conduct the 2018 Municipal Election.
- Improve the City's Agenda Management and Records Management Systems.
- Conduct evaluation of all Advisory Boards and Committees.

Staffing Level

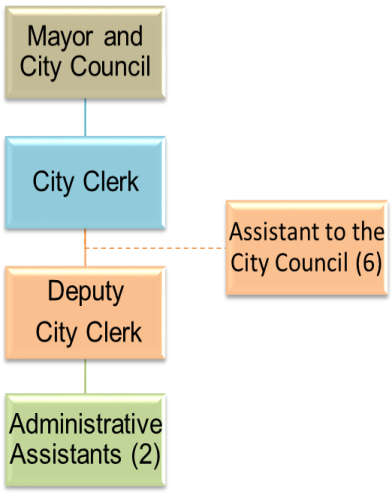
Authorized Positions

Fiscal Year 2017-2018	F.T.E.
City Clerk	1
Assistant to the City Clerk	1
Administrative Assistant	2
Sub-Total	4

Authorized Positions

Fiscal Year 2018-2018	F.T.E.
City Clerk	1
Deputy City Clerk	1
Administrative Assistant	2
Sub-Total	4

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

OFFICE OF THE CITY CLERK

Department Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$539,628	$600,385	$663,619	$358,441	$473,979	$301,802	$425,977
Operating Expenses	$39,851	$141,949	$87,084	$65,157	$187,315	$75,818	$115,530
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$579,480	$742,334	$750,703	$423,598	$661,294	$377,621	541,507

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Submit finalized agenda items to Mayor for review by the established deadline 100% of the time.	Percentage of agenda items submitted by established deadline.	100%	100%	100%
Prepare and distribute Council agenda by established deadline 100% of the time.	Percentage of agendas distributed in accordance with timeframe.	100%	100%	100%
Process all ordinances and resolutions within 10 working days after signed by the Mayor.	Percentage of time signed ordinances and resolutions are processed within required timeframe.	100%	100%	100%
Prepare minutes for City Council approval per scheduled.	Percentage of minutes prepared per schedule.	100%	100%	100%
Provide efficiency in responding to Public Record Requests.	Provide responses within 15 working days of requests.	98%	98%	99%

Analysis

The FY 19 personnel expenses represents funding for the full complement of staff for the City Clerk's Office. Additionally, funding has been added in the operating expense category for the purchase of new Agenda Management and Records Request software.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

FINANCE DEPARTMENT

Mission

The Finance Department is responsible for maintaining the fiscal integrity of the City's finances by ensuring accounts are paid on time, purchase orders are proper, revenue is properly accounted for and the general ledger of the City is accurate. The Department monitors the financial activities of all City Departments to ensure compliance with City policies and general accounting principles. It ensures travel vouchers and other receipts are complete and proper, petty cash is handled accurately and according to policy. The Department assists the City Manager in the preparation of the annual budget and prepares the Comprehensive Annual Financial Report and the Popular Annual Financial Report, and implements internal control procedures that safeguard all City assets.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Finance Director	1
Asst. Finance Director	2
Management Analyst	1
Accountant III	1
Accountant II	2
Accountant I	1
Cashier	1
Sub-Total	9

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Finance Director	1
Asst. Finance Director	2
Management Analyst	1
Accountant III	2
Accountant II	1
Accountant I	1
Cashier	1
Sub-Total	9

Accomplishments, Goals and Objectives

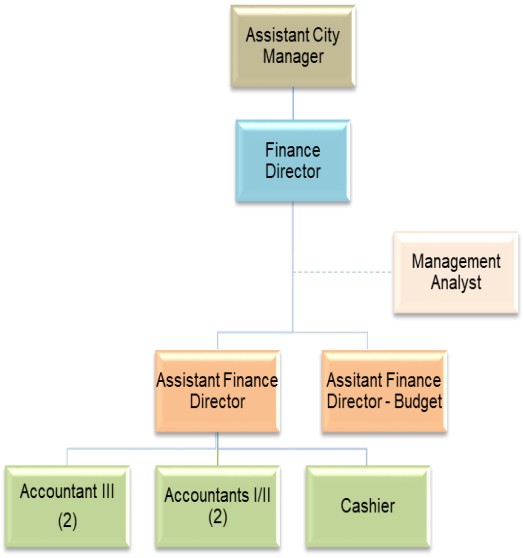
FY 2017-2018 Accomplishments

- Received from G.F.O.A the Comprehensive Annual Financial Report Award (CAFR) and the Popular Annual Financial Reporting Award for FY 2017.
- Updated the Finance Policies and Procedures Manual.
- Created RFP for Banking Services.

FY 2018-2019 Goals and Objectives

- To secure GFOA awards for the FY 2018 CAFR and Popular Annual Financial Report and FY 2019 Budget Award.
- Issue RFP for Banking Services.
- Develop succession plan for the Department.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

FINANCE DEPARTMENT

Department Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$495,177	$597,559	$625,521	$645,967	$602,407	$924,506	$905,350
Operating Expenses	$83,078	$70,663	$91,040	$117,262	$93,243	$78,570	$101,070
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$578,255	$668,222	$716,561	$763,229	$695,650	$1,003,076	$1,006,420

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Accurately provide financial reports to requesting agencies by their respective due dates.	Did the City provide financial reports on requested dates?	Yes	Yes	Yes
Obtain Certificate of Achievement for Excellence in Financial Reporting from GFOA.	Did the City receive the Award?	Yes	Not available until CAFR issued	Not available until CAFR issued
Obtain Popular Annual Financial Reporting Award from GFOA.	Did the City receive the Award?	Yes	Not available until PAFR issued	Not available until PAFR issued
Obtain Budget Award from GFOA.	Did the City receive the Award?	Yes	n/a	Not available until Budget is completed
Receive unqualified auditor opinion.	Did the City receive unqualified opinion?	Yes	Not available until CAFR issued	Not available until CAFR issued
Improve internal controls.	Number of Management Comments.	1	0	0
Provide efficiency in Accounts Payable.	Payment made within 30 days.	76%	81%	81%
Accuracy in Accounts Payable.	Percentage of voided checks over total checks issued.	1.30%	1.00%	1.00%

Analysis

The staffing level of the Department remains the same as FY 2018. Operating expenses are higher in FY 2019 as it includes increased funding for audit services.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

HUMAN RESOURCES DEPARTMENT

Mission

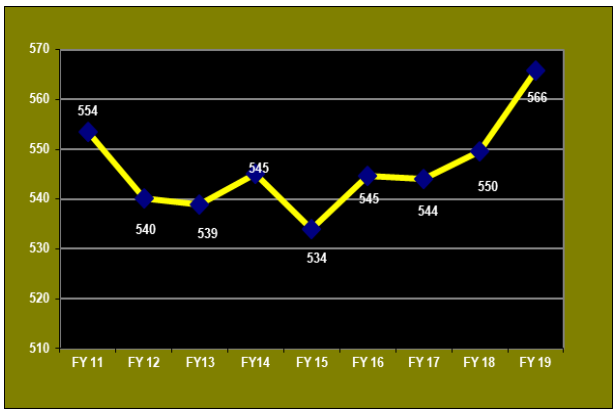
The Human Resources Department provides administrative support, subject matter expertise, and consultative services to approximately six hundred (600) full-time, part-time, seasonal employees, interns, and retirees. The Department strives for operational effectiveness and efficiency in its delivery of Human Resources, Organizational Development and Risk Management services in support of the City's global goals and objectives. Our success hinges on earning and maintaining the trust, satisfaction, respect and confidence of our internal and external customers, leading change and instilling a sense of community, pride and loyalty in City of Miami Gardens employees.

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Human Resources and Risk Director	1
Assistant Human Resources Director	1
Risk Manager	1
Human Resources Analyst II	3
Recruiter	1
Receptionist (Part-time)	1.3
Sub-Total	8.3

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Human Resources and Risk Director	1
Assistant Human Resources Director	1
Risk Manager	1
Human Resources Administrator	1
Human Resources Analyst II	1
Benefits Coordinator	1
Recruiter (Part-time)	0.8
Scanner (Part-time)	0.8
Receptionist (Part-time)	1.3
Sub-Total	8.9

History of Full-Time Equivalent Positions



Accomplishments, Goals and Objectives

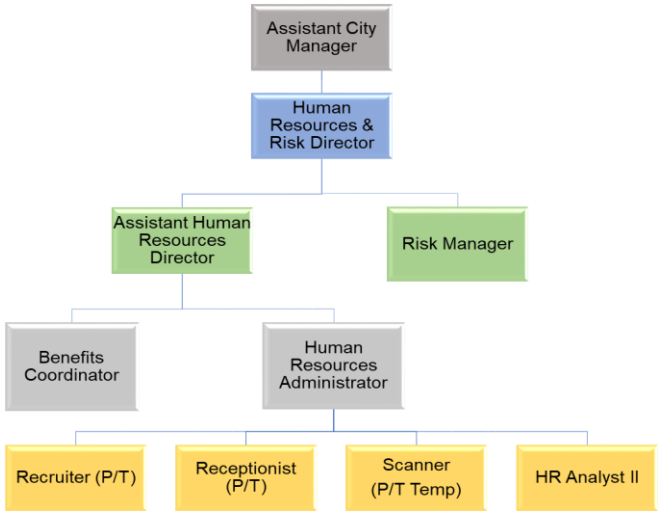
FY 2017-2018 Accomplishments

- No increase in health insurance premiums with an increase in benefits.
- Awarded safety grant by Public Risk Insurance Agency.
- Lowering of Workers' Compensation insurance premiums.
- Reduction in employee lost time due to work related injuries.

FY 2018-2019 Goals and Objectives

- Video employee orientation.
- Implement an electronic acknowledgment process for communication of policies, procedures and directives to all City employees.
- City-wide job analysis and review of job descriptions along with salary classifications.
- Develop succession plan for the Department.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

HUMAN RESOURCES DEPARTMENT

Department Budget

Expenses

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$716,537	$865,952	$800,965	$748,919	$845,699	$826,044	$936,588
Operating Expenses	$114,024	$100,289	$141,893	$162,022	$187,723	$187,363	$137,195
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$830,561	$966,241	$942,858	$910,941	$1,033,421	$1,013,408	$1,073,783

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Return all employee performance evaluations revised to departments within 1 week.	Percentage of time employee evaluations were processed within 1 week of evaluation date.	90%	90%	90%
Safety Committee Meetings	Number of Safety Committee meetings conducted.	1	2	2
During open enrollment, ensure that 100% of changes are accurately processed and entered into Eden.	Percentage of changes submitted to the insurance carrier.	90%	92%	92%

Analysis

FY 18-19 increase is attributed to 3% salary increase for all staff plus the filling of vacant positions during the previous fiscal year. Additionally, broker fee for the City various insurance policies will be eliminated in FY 2019.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

OFFICE OF THE CITY ATTORNEY

Mission

The Office of the City Attorney provides full legal service to the City in all legal areas. The Office interprets drafts and administers City ordinances, and contracts; represents the City in litigation matters, real estate transactions and land use matters. Moreover, this Office provides general legal advice to the City on various matters, including, but not limited to, contractual, business, municipal labor relations, civil service rights, bond issues, planning and zoning, code enforcement and community redevelopment. The Police Legal Advisor also provides full legal support to the City's Police Department.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
City Attorney	1
Assistant City Attorney	1
Legal Assistant	1
Sub-Total	3

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
City Attorney	1
Assistant City Attorney	1
Legal Assistant	1
Sub-Total	3

Accomplishments, Goals and Objectives

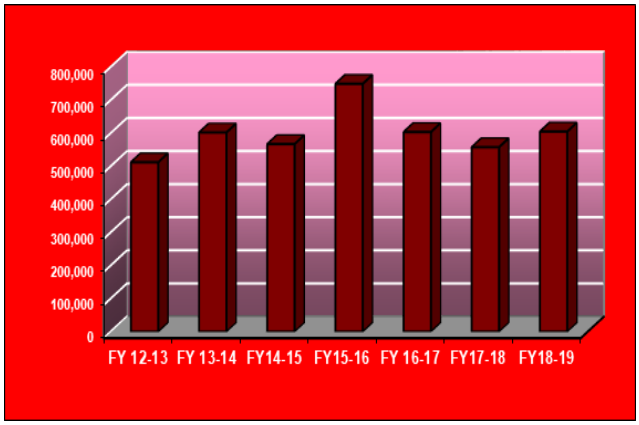
FY 2017-2018 Accomplishments

- Finalized the Agreement with Miami Dade County and the Stadium litigation
- Started the process of transferring Special Lighting districts from the County to the City
- Assisted with moving the CRA process along
- Finalizing the Sign Code
- Chaired the City Attorney's Committee of the Miami-Dade County League of Cities (MDCLC) and provided numerous trainings for MDCLC

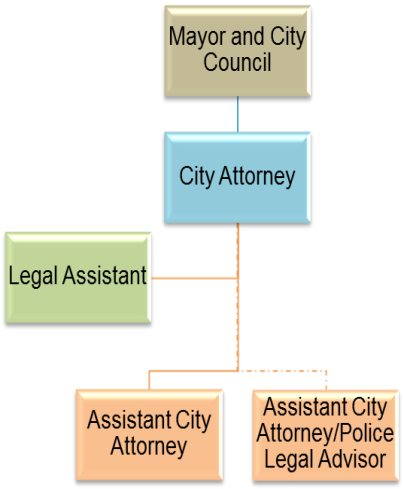
FY 2018-2019 Goals and Objectives

- Finalize Special Lighting Districts
- Finalizing Franchise Agreement with FPL
- Assist with finalizing the CRA Plan and process
- Assisting with Charter Review Commission process
- Successfully, completing all ongoing litigation

History of Legal Expenses



Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

OFFICE OF THE CITY ATTORNEY

Departmental Budget

Expenses

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$445,534	$466,585	$477,988	$532,645	$496,035	$483,727	$532,713
Operating Expenses	$66,626	$135,526	$89,030	$216,464	$107,442	$74,010	$72,200
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$512,160	$602,111	$567,018	$749,108	$603,477	$557,737	$604,913

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Serve as legal advisor to the City Council, City Manager, Directors & other City officials and agencies.	Frequency in which advice is rendered.	Daily	Daily	Daily
Provide formal written and informal/oral opinions as requested by City Council, City Manager, Directors and Staff.	Number of legal opinions rendered.	Daily	Daily	Daily
Defend the City in lawsuits, brought in Court and in administrative proceedings and pursue suits on behalf of the City.	Percentage of cases won.	Majority	Majority	Majority
Serve as Legal Advisor to City staff.	Frequency in which advice is rendered.	Daily	Daily	Daily
Prepare Ordinances.	Number of Ordinances.	19	19	15
Prepare Resolutions.	Number of Resolutions.	252	250	250
Provide contract and other document review and preparation.	Number of contracts reviewed or prepared.	Approximately 75	Approximately 75	Approximately 75

Analysis

The Office of the City Attorney has continued to manage and handle legal matters for the City with professionalism and competency, with a small staff. They continue to oversee outside counsel on major litigation matters while handling a variety of cases in house, including appeals, foreclosure litigation, quiet title, and land use litigation.

PUBLIC SAFETY DEPARTMENT
POLICE ADMINISTRATIVE DIVISION

Mission

The Police Administrative Division encompasses the Office of the Chief, Internal Affairs Division, and Police Legal Advisor. The Chief of Police is the highest ranking law enforcement officer within the Department and is responsible for policy development, control, supervision, and program implementation of the Department and is accountable for the effective delivery of police services to the City of Miami Gardens. There is one Assistant Chief of Police who works directly for the Chief of Police, and is responsible for the Divisions within the Department. In addition, the Internal Affairs Division is charged with the investigation of misconduct and policy violations.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Hired thirty-seven (37) individuals; to include twenty-nine (29) Police Officers, seventeen (17) Certified Officers, twelve (12) Police Cadets and eight (8) Civilians.
- Re-established our Departmental Public Information Officer Unit
- Implemented off-site squad roll calls within various areas of the community; it is a form of high visibility.
- Re-established our partnership with Big Brothers Big Sisters and renamed the program, "Bigs in the Gardens" with a monthly site visit, mentorship program. Mentors include City Hall and the police department staff, who mentor 9th through 12th graders, attending Miami Carol City and Miami Norland High Schools.
- Participated in the establishment of a Memo of Understanding with Florida Memorial University regarding the implementation of an internship program.
- Gang, Gun and Career Criminal Unit members participate in open dialogue with middle school age children as a way of deterring the children from being involved in gangs.
- Created a Safe Exchange Zone in front of the City of Miami Gardens Police Station, which allows citizens to be able to exchange items in a safe environment.

FY 2018-2019 Goals and Objectives

- Conduct staff inspections within the Police Department to ensure compliance with policy and accreditation mandates.
- Continue to obtain the involvement of our residents and business owners in our SafeCam Program that will provide the Real Time Crime Center the ability to access private security cameras to view public areas for the purpose of observing, interdicting, and obtaining documentation of illegal activity.
- Continue our partnership with faith-based organizations, community groups and neighboring law enforcement agencies in providing services to our community and fostering initiatives to help combat violence in the City of Miami Gardens.
- Streamline Professional Compliance Unit's record keeping by converting paper files into electronic formats.
- Host a successful National Night Out event for our residents.
- Develop succession plan for the Department.

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Chief of Police	1
Asst. Chief of Police	2
Captain	1
Commander	1
Sergeant	4
Police Officer	2
Police Legal Advisor	1
Executive Assistant to the Chief of Police	1
Police Training Assistant	1
Administrative Assistant	1
Sub-Total	15

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Chief of Police	1
Asst. Chief of Police	2
Commander	1
Sergeant	4
Police Officer	2
Police Legal Advisor	1
Executive Assistant to the Chief of Police	1
Police Training Assistant	1
Diversion Citation Officer	1
Administrative Analyst	1
Administrative Assistant	1
Sub-Total	16

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE ADMINISTRATIVE DIVISION

Division Budget

Expenses

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$29,132,845	$30,010,702	$29,237,458	$28,452,764	$27,788,466	$26,904,486	$31,579,732
Operating Expenses	$408,659	$599,291	$529,331	$605,481	$679,174	$704,074	$994,635
Capital Outlay	$371,241	$30,005	$91,096	$10,122	$92,599	$0	$0
TOTAL DIVISION	$29,912,745	$30,639,998	$29,857,885	$29,068,367	$28,560,239	$27,608,561	$32,574,367

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Fill 100% of sworn vacancies within the Department within the fiscal year.	Percentage of sworn police officer vacancies filled.	*	88.5%	100%
Conduct administrative review for100% of all complaints received for police department personnel as requested.	Percentage of administrative reviews of police department personnel from complaints received.	100%	100%	100%
Conduct 12 Police Command Staff community/business walks during the fiscal year.	Number of police Command Staff community/business walks conducted	11	9	12
Coordinate professional training for all personnel as required by FDLE	Percentage of officers trained	100%	100%	100%
*The numbers could not be reconciled.				

Analysis

The Administrative Division will continue to reduce the Police Department and City's exposure to liability by coordinating essential and effective training at every level of the Department. The Division will also ensure the use of the Department's model units, processes and programs when delivering service to the community. The Division will also continue the focus of fully implementing the City's Public Safety Technology Project, which includes the Real Time Crime Center (RTCC) and an array of video surveillance systems and fixed license plate readers. In addition, the Division will continue to work towards ensuring the delivery of positive customer service for the entire agency, as a tool for developing improved positive community collaboration.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE OPERATIONS DIVISION

Mission

The Operations Division is the largest and most visible division within the Miami Gardens Police Department. It is responsible for providing day-to-day police services to citizens, businesses, and visitors of the City of Miami Gardens. This Division is responsible for Road Patrol, Bike Patrol, Traffic Unit, K-9 Unit, School Crossing guards. The Intergovernmental Unit is comprised of the Community Enrichment Team that oversees the Citizens on Patrol program, Community Liaison Officers, Gang Resistance Education and Training (GREAT) Program, Police Athletic League program, Code Enforcement.

The primary mission of the Operations Division is to provide a safe haven for citizens of this community. Be proactive by implementing community policing as a form of closing the gap between police and the citizens. Officers will respond to calls for service, conduct preliminary investigations, conduct park and walk details and enforce traffic violations. We have implemented a number of action plans conducted twice a month by the sergeants. Additionally, the Operations Division conduct monthly operation in conjunction with the Investigations Section, joint multi agency and all specialized units. The goal of these operations is to deter and combat criminal activities. Our goal is to work closely with the community to address crime trends, quality of life issues, social services, and faith based partners, with the ultimate goal of building a safer community for our citizen's. business owners. and visitors.

Staffing Level

Authorized Positions Fiscal Year 2015-2016	F.T.E.
Major	1
Captain	6
Sergeant	15
Police Officer	96
Traffic Assistant	2
Administrative Assistant	1
Community Service Aide	3
Sub-Total	124

Authorized Positions Fiscal Year 2016-2017	F.T.E.
Major	1
Captain	5
Sergeant	15
Police Officer	96
Traffic Assistant	2
Administrative Assistant	1
Community Service Aide	2
Sub-Total	122

Accomplishments, Goals and Objectives

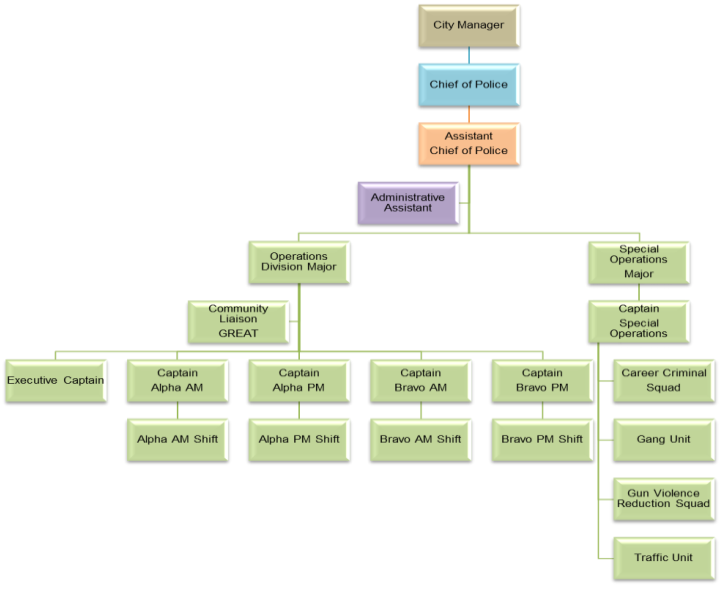
FY 2017-2018 Accomplishments

- Instituted a Predictive Policing program, utilizing readily available analytical computer solutions to provide specific geographical focus locations for patrol officers to thwart potential crimes, with the goal of reducing crime by approximately 8 %. We utilized COMPSTAT to assist with accomplishing our task.
- Increased the number of referrals to social services organizations by 25%.
- Implemented a smart phone/web based anonymous crime reporting system (Digital Gardens).
- Reduced vehicle burglaries by 10%.

FY 2018-2019 Goals and Objectives

- Implement more Directed Patrol Details
- Implement a Park and Walk.
- Conduct more remote off sight roll-calls.
- Utilize the mobile command bus for visibility in high crime areas.
- Decrease the vehicle burglaries within high trafficking areas
- Conduct seat belt safety classes for the community.
- Establish monthly operations.

Organization Chart



PUBLIC SAFETY DEPARTMENT
POLICE OPERATIONS DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	$27,961	$31,117	$46,631	$47,062	$56,911	$49,228	$42,300
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$27,961	$31,117	$46,631	$47,062	$56,911	$49,228	$42,300

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Conduct biweekly (24) CompStat crime and community concern analysis session during the year	Number of CompStat meetings	24	24	24
Walk and Knock Community Interactions With Uniform Patrol conducting a Park and Walk Details	Number of Walking One Stop event.	9	9	13
Train 100% of Operations Patrol Officers in Crisis Intervention Team training.	Percentage of officers who received the Crisis Intervention Team training.	100%	100%	100%
Conduct monthly (12) Crime Watch Meetings in different areas of the City.	Number of Crime Watch Meetings	55	60	70

Analysis

The Division was instrumental in a 20% reduction of crime during the 2017-18 fiscal year. This outcome was achieved through continued emphasis on areas of concern. With the concentration of police services, proactive patrol, and increased of police visibility and community involvement.

The 2017-18 fiscal year was a full year of the agency-wide Community Policing Initiative. This philosophy resulted in officers spending a greater amount of time on public and business interactions and increased special projects geared towards addressing root causes of on-going community problems. It also resulted in additional City service, social services and faith based service providers assisting the community with problem solving efforts.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE INVESTIGATIONS DIVISION

Mission

The mission of the Investigation Division (ID) is to provide the highest quality criminal investigative and special investigation support to the Miami Gardens Police Department by conducting timely and thorough criminal investigations using advanced forensic equipment, investigative techniques, and conducting proactive responses to specific areas of increased violent and property crime incidents.

The Special Investigations Section is tasked with reducing gun violence, investigating gang activity. They collaborate with the U.S. Marshall's Service, Bureau of Alcohol, Tobacco, Firearms and Explosives, Secret Service, Federal Bureau of Investigation and Drug Enforcement Administration in efforts to reduce gun violence. The Division's primary objective is to reduce violent and property crimes within the City of Miami Gardens through consistent professional service and commitment to the citizens of Miami Gardens.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Major	1
Captain	2
Sergeant	7
Police Officer	56
Victims Advocate	2
Crime Scene Supervisor	1
Crime Scene Technician	5
Administrative Assistant	1
Sub-Total	75

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Major	1
Captain	2
Sergeant	7
Police Officer	55
Victims Advocate	2
Crime Scene Supervisor	1
Crime Scene Technician	5
Administrative Assistant	1
Sub-Total	74

Accomplishments, Goals and Objectives

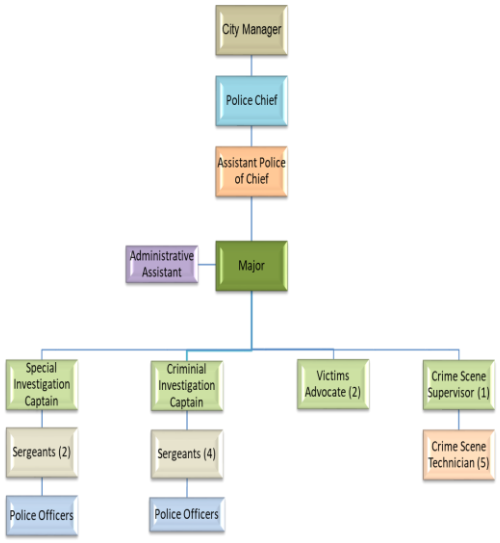
FY 2017-2018 Accomplishments

- The Victims Advocate Unit participated in a Domestic Violence Awareness event in the month of October, and hosted a Domestic Violence Sexual Assault of Greater Miami Meeting
- The Missing Persons Unit investigated 213 cases and cleared 205 thru the current fiscal year ending April 17, 2017. During Fiscal year 17-18, the unit investigated 447 Missing Persons cases and cleared 390.
- The Homicide Unit investigated 8 homicides, compared to 11 homicides for Fiscal Year-to-Date thru April 17, 2018, a reduction of 27%.

FY 2018-2019 Goals and Objectives

- Increase clearance rate on all crime categories by 5%
- Continue to provide excellent Customer Service to Victims, Citizens and Business Owners.
- Maintain professional liaison with external law enforcement entities to use innovative strategies for prevention, arrest, and convictions of subjects.
- Special Investigations Section (Career Criminal and Street Crimes Units) to assist in reducing gun violence.

Organizational Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE INVESTIGATIONS DIVISION

Division Budget

Expenses

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	$76,390	$79,277	$66,537	$58,404	$62,504	$61,936	$59,000
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$76,390	$79,277	$66,537	$58,404	$62,504	$61,936	$59,000

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Increase clearance rate on all crime categories by 5%	Comprehensive Statistical (CompStat) Records Management System (RMS) data will be evaluated for all crime categories	19%	31%	33%
Increase the homicide clearance rate by 5%	Evaluate CompStat and RMS data	50%	35%	50%

Analysis

The VOCA (Victim of Crime Acts) Grant for the Victim Advocate Unit was submitted, and is being reviewed by the State of Florida Attorney General's Office. Currently, there are ten (10) vacancies within the Division nine (9) detective positions and one (1) sergeant position.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE SUPPORT SERVICES DIVISION

Mission

The Administrative Support Division is tasked with accomplishing many objectives within the Miami Gardens Police Department. The Division is broken down into the following Units: Property & Evidence, Records, Communications, Fleet, Real Time Crime Center (RTCC) Crime Analysis Unit, Off Duty/Court Liaison and False Alarms. These Units assist the other Divisions within the Department by allowing them to carry out their functions in a more efficient manner.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Major	1
Captain	1
Sergeant	1
Police Officers	4
Administrative Analyst	1
Court Liaison/Off Duty Coordinator	1
Evidence Custodian	2
Evidence Custodian II	1
Crime Analyst	1
Crime Analyst Supervisor	1
Real Time Crime Center Analyst	3
Telecommunications Manager	1
Telecommunications Supervisor	2
Telecommunicator	16
Records Clerk Supervisor	1
Records Clerk	5
Sub-Total	42

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Major	1
Captain	2
Sergeant	1
Police Officers	5
Administrative Analyst	1
Court Liaison/Off Duty Coordinator	1
Evidence Custodian	2
Evidence Custodian II	1
Crime Analyst	1
Crime Analyst Supervisor	1
Real Time Crime Center Analyst	5
Telecommunications Manager	1
Telecommunications Supervisor	2
Telecommunicator	16
Records Clerk Supervisor	1
Records Clerk	5
Sub-Total	46

Accomplishments, Goals and Objectives

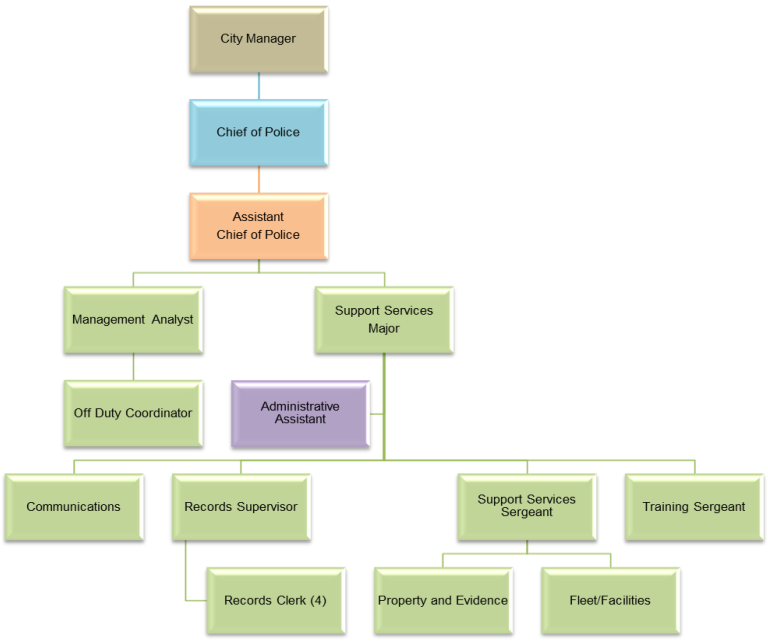
FY 2017-2018 Accomplishments

- Processed and entered 3,634 property receipts and disposed of 3,825 pieces of property.
- Processed 7,607 police reports and 718 background checks.
- Received 86,677 Non 9-1-1 telephone calls and 21,763 9-1-1 telephone calls.
- Issued 1,390 new alarm permits and collected $262,744 in alarm fines.

FY 2018-2019 Goals and Objectives

- Review all Part I crime reports in a timely manner to ensure proper classification.
- Dispose of a number of property items equivalent to 60% of the number of items received.
- Conduct annual audits of property room to ensure accountability.
- Reduce property impoundment errors by conducting Property & Evidence refresher presentations semi-annually.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE SUPPORT SERVICES DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	$370,015	$212,145	$272,938	$206,016	$231,658	$236,704	$266,575
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$370,015	$212,145	$272,938	$206,016	$231,658	$236,704	$266,575

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Process, file and provide public records requests from public in compliance with the law, 100 % of the time	Percentage of time to process and provide request in a timely manner	100%	100%	100%
Validate 100% of the Florida Crime Information Center (FCIC) and National Crime Information Center (NCIC) files in compliance with the law	Percentage of files validated in compliance with the law	100%	100%	100%
Maintain records of all property and evidence handled by the Police Department in compliance with the law, 100% of the time	Percentage of property and evidence processed in compliance with laws.	100%	100%	100%
Reduce dispatch time on all Priority and Non-Priority calls for service	Average amount of dispatch time for Priority and Non-Priority Calls	P - 2.7 minutes NP - 10.5 minutes	P - 2.5 minutes NP - 10.5 minutes	P - 2.0 minutes NP - 9.5 minutes
Review Part I incidents from RMS Daily Records Review weekly	All of Part I incidents reviewed and removed from RMS Daily Records Review	100%	100%	100%
Receive and process red light camera violations at the Records Unit window weekly.	Ensure all payments are applied and documented in the accounting system	100%	100%	100%

Analysis

The Public Safety Technology share of the 2014 General Obligation Bond has allowed for the creation of a Real Time Crime Center staffed with sworn and non-sworn police personnel. A team of analysts and officers focus on trending crime situations and utilize the technology, i.e. the drone to enhance the reporting of crime trends. With the installation of fixed license plate readers and other technology, sworn members of the Department, business owners and residents will work together to address real time crime situations.

City of Miami Gardens

FY 2016-2017 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
COPS II Grant

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Police Officers	10

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Police Officers	10

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$631,516	$873,118	$977,703	$1,053,284	$1,110,840	$1,093,150	$1,212,027
Operating Expenses	$185,810	$0	$0	$0	$0	$0	$0
Capital Outlay	$308,905	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$1,126,231	$873,118	$977,703	$1,053,284	$1,110,840	$1,093,150	$1,212,027

Analysis

The City received the Federal Award for an additional ten (10) Police Officers in June 2012. FY 2016 is the last year of the grant which will pay 49.1% of salaries and fringe benefits of the Officers up to $1.25 million. In FY 16-17 the City funded 100% of the costs of the ten (10) officers. The only stipulation of the grant is the City must hire post September 11, 2001 military veterans as defined in the 2012CHP Application Guide.

No operating and capital costs incurring after FY 12-13 is attributed to all equipment and operating costs such as uniforms, bullet proof vests, laptops, etc., being purchased in FY 12-13.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
COPS III Grant

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Police Officers	10

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Police Officers	10

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	n/a	$191,858	$868,403	$1,125,949	$1,203,492	$1,166,914	$1,289,886
Operating Expenses	n/a	$110,570	$8,691	$0	$0	$0	$0
Capital Outlay	n/a	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$0	$302,428	$877,094	$1,125,949	$1,203,492	$1,166,914	$1,289,886

Analysis

The City received COPS III award which funded part of the salaries and fringe benefits for ten (10) new Police Officers. The Officers were hired in late June to early July of 2014. Operating expenses in FY 13-14 includes uniforms, equipment and certification. These costs are not covered by the grant funding. FY 15-16 is mainly salaries and fringe benefits costs for a full year for the ten (10) Officers. This grant is a three-year (3) grant and the grant pays 45.7% of base salary and related fringe benefits. The City will have to maintain the Officers for at least an additional year after the grant expires.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
COPS IV Grant

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Police Officers	11

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Police Officers	11

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	n/a	n/a	n/a	$435,957	$976,873	$975,255	$1,092,197
Operating Expenses	n/a	n/a	n/a	$107,483	$1,257	$0	$0
Capital Outlay	n/a	n/a	n/a	n/a	n/a	n/a	$0
TOTAL DIVISION	$0	$0	$0	$543,440	$978,130	$975,255	$1,092,197

Analysis

This grant was awarded in FY 14-15 for the hiring of an additional eleven (11) Police Officers. The grant will only pay for 45.65% of base salary and related fringe benefits costs. The City will have to match the remaining 54.35%. The City began hiring in FY 15-16 and FY 18-19 will be the fourth year of the grant.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
SCHOOL CROSSING GUARD DIVISION

Mission

The School Safety Crossing Guard Program is designed to enhance the safety of elementary and middle school children by facilitating their safe access to and from school. The City currently has fifty-five (55) crossing guard posts throughout the City serving the City's eighteen (18) public elementary schools, although students from other levels utilize the crossings on a daily basis. The School Crossing Guard Unit's goal is to provide operational support services to staff Miami Gardens based elementary schools with school crossing guards.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	15.4
Sub-Total	17.4

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
School Crossing Guard Manager	1
School Crossing Guard Supervisor (Part-Time)	1
School Crossing Guard (Part-Time)	15.4
Sub-Total	17.4



Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

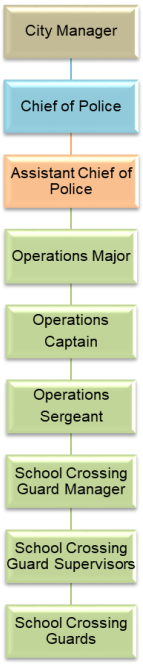
- Participated in Child I.D. Program for students in Miami Gardens.
- Safely crossed 100% of the students throughout the year without incident.
- Enhance pedestrian and bicycle safety through a cooperative effort with the Police Department, School Administrators and Crossing Guards.
- Continue exploration of service options with other jurisdictions.
- Assisted with Traffic Director for the Food for Florida Food Stamp Program and Jazz in the Gardens.

FY 2018-2019 Goals and Objectives

- Maintain adequate staffing levels for the school crossing guard function.
- Initiate a Safe Routes to School Plan for selected schools in the city.
- Revamp our Safety Town Program during the summer to teach elementary students all aspects of safety.
- Enhance our CPST program by becoming a Car Seat Inspection Station and conducting classes to educate community.



Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
SCHOOL CROSSING GUARD DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$579,487	$577,565	$468,708	$477,438	$470,138	$503,698	$491,509
Operating Expenses	$5,896	$11,521	$4,340	$4,365	$3,854	$5,088	$10,260
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$585,382	$589,086	$473,048	$481,803	$473,992	$508,786	$501,769
TOTAL DEPARTMENT	$32,098,725	$32,727,169	$32,571,835	$32,592,533	$32,677,765	$31,700,533	$37,038,121

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Safely cross 100% of the students who come into the area of responsibility of the school crossing guards.	Percentage of students who are safely crossed.	100%	100%	100%
Conduct at least 4 child ID Programs throughout the year, as requested.	Number of Child ID Programs participated in.	10	12	15
Work with Police Department or Community Organizations to share pedestrian safety information on at least 4 occasions.	Number of pedestrian safety information sessions.	6	8	12

Analysis

The School Crossing Guard program was relocated under the supervision of the Police Department in FY 14-15. Personnel costs continue to be lower than previous years. One of the full-time Supervisor positions has been reduced to two (2) part-time positions and the overall unit supervision was absorbed by a Police Department Captain.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

CODE COMPLIANCE DIVISION

Mission

The Code Compliance Division was established to preserve, protect, and improve the physical, social, and economic health of the city of Miami Gardens. Our mission is to provide exceptional service to every citizen, customer and business owner/operator in the City of Miami Gardens; while providing quality-based solutions to address the distinctive needs of our patrons. Our goal is to assist in creating an attractive, pleasant, and safe environment.

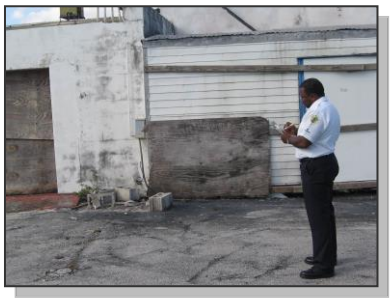
Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Code Compliance Officer	10
Code Compliance Supervisor	2
Code Enforcement & License Manager	1
Permit & License Clerk Supervisor	1
Permit and License Clerk	6
Housing Inspector	2
Sub-Total	22.0

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Code Compliance Officer	10
Code Compliance Supervisor	2
Code Enforcement & License Manager	1
Permit & License Clerk Supervisor	1
Permit and License Clerk	6
Housing Inspector	2
Sub-Total	22.0



Accomplishments, Goals and Objectives

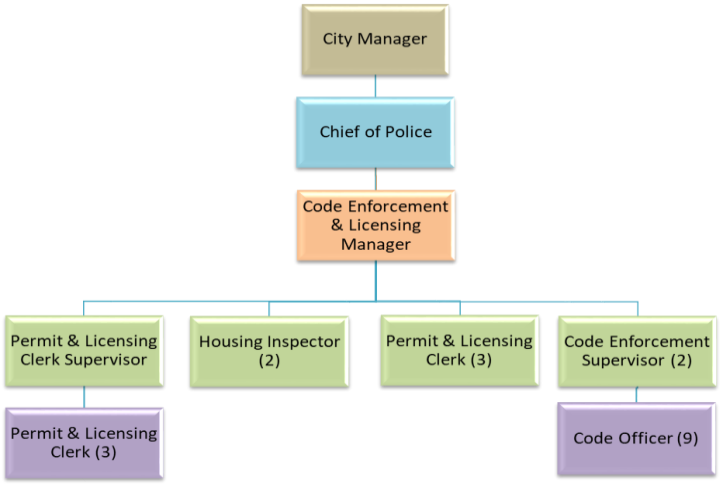
FY 2017-2018 Accomplishments

- Initiated Strategic Zone Enforcement Task Force
- Conducted sweeps in strategic zone enforcement task force in 2 zones.
- Participated in Career Day at Carol City Middle School
- Actively participated in Homeowner Association & Community Meetings
- Attended thirty-seven (37) HOA meetings during this period making contact with 1,741 residents and business owners.

FY 2018-2019 Goals and Objectives

- Increase the number of cases that fall into the 30 days and 60 days compliance time categories.
- Accelerate the rate of resolving cases through the Special Masters process
- Attend community, HOA and Crime watch meetings
- Restructure zones and increase Proactive Zone Enforcement efforts based on established performance standard
- Increase special Night Operations in conjunction with CMGPD.
- Increase neighborhood sweeps.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

CODE COMPLIANCE DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$1,341,775	$1,269,864	$1,251,927	$1,356,337	$1,151,950	$1,155,847	$1,390,817
Operating Expenses	$88,708	$61,782	$54,329	$69,378	$67,277	$56,226	$87,080
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$1,430,483	$1,331,646	$1,306,256	$1,425,715	$1,219,227	$1,212,073	$1,477,897

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Completion of final Business License Renewal Mailings.	100% mailings to delinquent and late business license renewals.	100%	100%	100%
Completion of Landlord Mailings.	100% mailings to delinquent and late landlord fee renewals.	100%	100%	100%
Maintain certifications for inspectors.	Maintain training and certifications for 100% of inspectors.	100%	100%	100%
Cross Training of staff to accommodate flexible coverage of this section.	Complete a minimum of 50% cross training of permit clerks to accommodate staffing burden around renewal timeframes.	90%	80%	80%
Cases scheduled for Special Masters Hearings.	Conduct 11 Special Masters Hearings annually.	97%	100%	100%

Analysis

In FY 18-19, the Code Compliance unit will continue its efforts in proactive code compliance through initiatives with a focus on customer service based principles. The Unit anticipates these initiatives will promote employee morale, customer satisfaction and staff accountability.

Commercial vehicles stored overnight in residential areas have become more prevalent and have sparked increased complaints for the Code Compliance Division. FY 2019, the Division will implement the commercial vehicle control initiative and will focus on sweeps throughout the entire City on bi-monthly intervals. These sweeps will be conducted six (6) times during the fiscal year

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PLANNING & ZONING OFFICE

Mission

The Planning and Zoning (P&Z) Office is responsible for the planning and zoning activities for the City. To utilize the Land Development Regulations as an economic development tool, to promote development activities and opportunities for the business community. Our objective is to develop zoning regulations and facilitate development which enhance the community and promote living environment for all residents and businesses of the City.

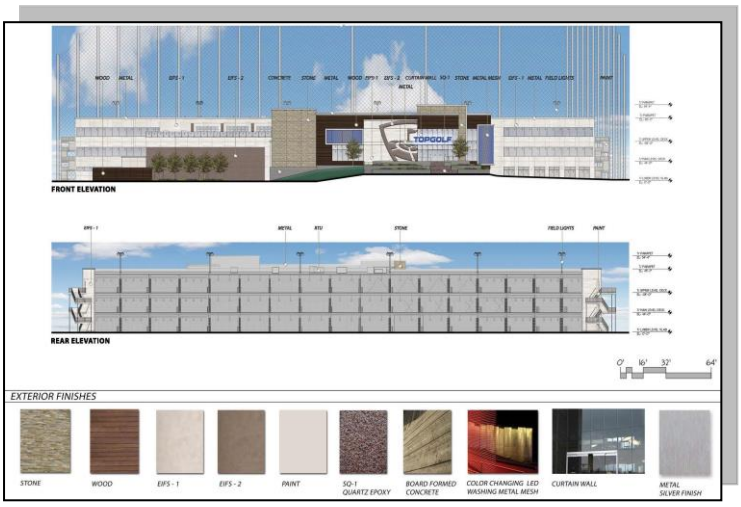
Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Planning & Zoning Director	1
Senior Planner	1
Associate Planners	2
Executive Secretary	0.10
Sub-Total	4.10

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Planning & Zoning Director	1
Principal Planner	1
Zoning Enforcement Officer	1
Senior Planner	1
Associate Planners	2
Administrative Assistant	0.80
Sub-Total	6.80



Accomplishments, Goals and Objectives

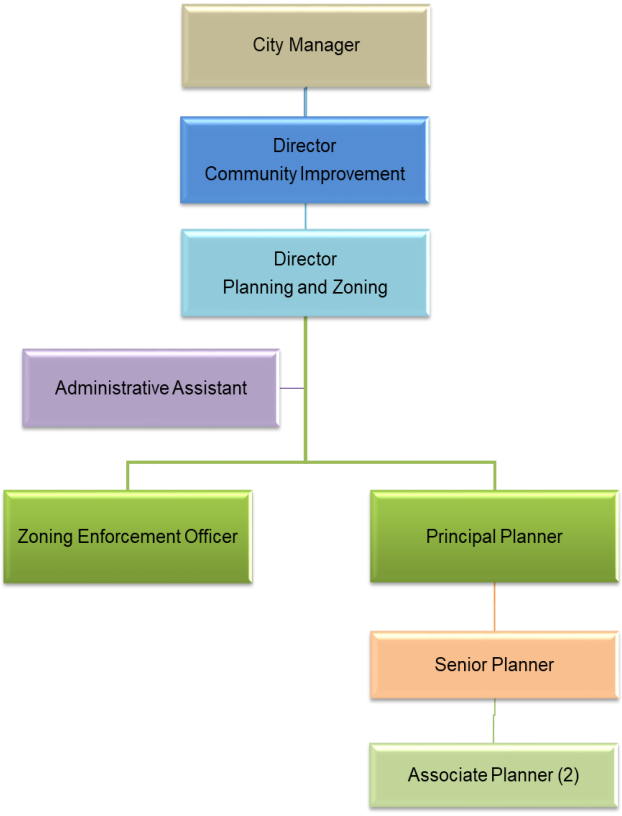
FY 2017-2018 Accomplishments

- Completed update of the Comprehensive Development Master Plan.
- Updated Sign Code to strengthen legal language, reduce duplication and improve organization.
- Updated Entertainment Overlay district to incorporate Design Standards.
- Issued Site Plan Approval for several major development projects including Miami Open Tennis and nearly 3 million square feet of new Class A Warehouse space.

FY 2018-2019 Goals and Objectives

- Update Article XIV Minimum Landscape and Buffering Requirements.
- Transition to digital plan submittal and review to provide efficient and convenient service.
- Develop succession plan for the Department.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PLANNING & ZONING OFFICE

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$497,569	$248,993	$107,825	0	$169,107	$345,412	$570,433
Operating Expenses	$164,877	$164,945	$240,101	$361,472	$287,199	$223,109	$164,423
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$662,446	$413,938	$347,926	$358,152	$456,306	$568,521	$734,856

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Update land development regulations	Adoption of revised land development regulations by the City Council	N/A	40%	60%
Transition to digital plan submittal and review.	Installation of e-permitting software system for all zoning applications and forms.	Not Measured	25%	75%

Analysis

The Planning and Zoning Office is expected to continue to see an increase in both public and private development as General Obligation Bond projects come under review and as the City continues to attract commercial and industrial development along with entertainment uses. Significant updates to the Comprehensive Development Master Plan, Sign Code and Entertainment Overlay District have been made over the past year including updates to the sign code to enhance community aesthetics, incorporation of emerging industries such as microbreweries into the zoning code, establishment of design standards within the Entertainment Overlay to ensure an iconic City center that is a destination in and of itself, and updates to the Comprehensive Development Master Plan to properly guide and manage growth. Further improvements to the code and internal processes will continue in the coming fiscal year in order to ensure an efficient, user friendly development process along with a system that is less paper-based.

In FY 15-16, only one position was budgeted for, the Planning & Zoning Manager which has been vacant for the year. In FY 16-17, the Division was restructured and has since included a Planning & Zoning Director, a Senior Planner and two Associate Planner positions.

For FY 18-19, three (3) new positions are being added: Principal Planner; Zoning Enforcement Officer and an Administrative Assistant (P/T).

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
RECREATION DIVISION

Mission

The Recreation Division is committed to providing our citizens with a wide variety of recreational opportunities supported by our p arks, facilities and personnel. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Applied and received the Children's Trust Youth Development Grant for afterschool and summer camp programs. The Recreation Department was awarded $328,225 for children grades K-5 at four (4) sites and an additional $210,080 for youth grades 6-12 at two (2) sites for 5 years.
- Bunche Park Pool opening and Ribbon Cutting
- Staff supported several special events including Kids day of Play, community Halloween event, Christmas extravaganza, the annual Heritage Bowl, Bid Whist and Spades, Memorial Day Breakfast, Tournaments, Easter Family Fun Day, July 4th, Mother's Day Brunch, Father Day Luncheon and the State of the City address.
- Implemented a new snorkeling program at Bunche Pool.

FY 2018-2019 Goals and Objectives

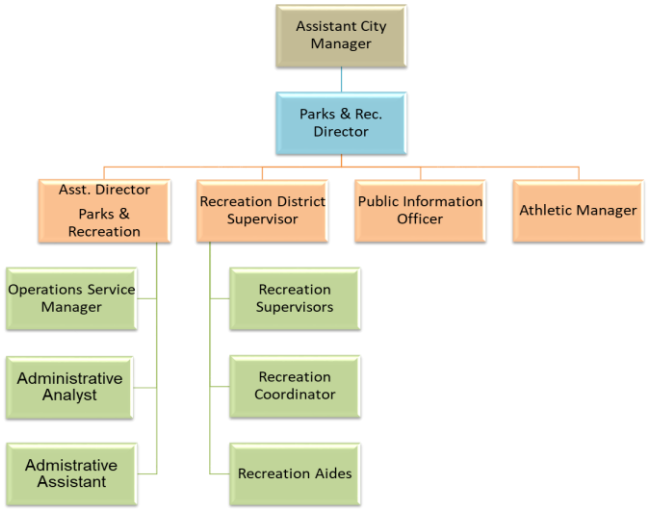
- Establish three (3) new partnerships with organizations to provide programs and activities for school age youth.
- Increase attendance within our Afterschool, Summer Camp, Winter Camp and Kids Day off programs.
- Survey at least five (5) programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs;
- Implement a mechanism to track attendance at the parks per program, activities and events;
- Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.
- Develop succession plan for the Department.

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Parks & Recreation Director	1
Business Manager	1
Operations Service Manager	1
Recreation Aides	9.17
Recreation Aide II	3
Recreation Aide I	2
Information Officer	1
Recreation District Supervisor	1
Recreation Supervisor	4
Recreation Coordinator	1
Administrative Analyst	1
Administrative Assistant	1
Sub-Total	26.17

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Parks & Recreation Director	1
Assistant Parks & Recreation Director	1
Operations Service Manager	1
Information Officer	1
Recreation District Supervisor	1
Recreation Supervisor	4
Recreation Coordinator	1
Recreation Aide II	3
Recreation Aide I	2
Recreation Aides	9.6
Administrative Analyst	1
Administrative Assistant	1
Sub-Total	26.6

Organization Chart



PARKS AND RECREATION DEPARTMENT
RECREATION DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$1,592,758	$1,540,808	$1,306,552	$962,503	$1,121,614	$1,056,698	$1,283,788
Operating Expenses	$642,277	$642,669	$687,121	$622,437	$550,883	$552,552	$693,619
Capital Outlay	$12,150	$0	$0	$0	$0	$0	$0
Reserve for New Facilities operations							908,227
TOTAL DIVISION	$2,247,185	$2,183,477	$1,993,673	$1,584,940	$1,672,498	$1,609,250	$2,885,634

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Establish five (5) new partnerships with organizations to provide programs and activities for school age youth	Number of new partnerships established	0	3	5
Increase attendance within our Afterschool, Summer Camp, Winter Camp, Spring camp, and Kids Day off programs	Number of new registrants within these programs	40 ASC Prog. 280 Summer 41 Winter 73 Spring	40 ASC Prog. 280 Summer 41 Winter 73 Spring	170 ASC Prog. 215 Summer 75 Winter 120 Spring
Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction	0	Survey 20% of programs	Survey 50% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of parks and recreational activities.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	New Measure	0	75% of all staff
Implement programs to focus on recreation and education at all city recreational facilities.	Number of new programs and attendance within each.	New Measure	0	Increase programs & activities by 20%
Continue to improve the aesthetics of our parks, playgrounds, athletic fields, facilities and open spaces throughout the city.	Develop and implement a maintenance plan to include checklists described by best practices and industry standards.	New Measure	0	100% improvement
Establish teen programs at three (3) sites within the city.	Number of new programs and attendance within each.	New Measure	0	100%

Analysis

The recreation program will focus on improving the aesthetics, safety, and cleanliness of our parks and recreation facilities.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
BETTY T. FERGUSON RECREATION COMPLEX

Mission

The Betty T. Ferguson Recreational Complex is committed to fostering inclusive community participation by providing an environmentally sound facility for cultural arts, education, recreation, celebration and locally based human services in order to increase opportunity for personal and collective growth in the Miami Gardens Community.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Community Center Manager	1
Assistant Community Center Manager	1
Administrative Assistant	1
Information Officer	1
Recreation Supervisor	1
Janitorial Worker	2
Park Ranger Supervisor	1
Park Ranger	1.6
Recreation Aide	3.2
Recreation Aide I	2
Health and Fitness Facilitator	2.4
Sub-Total	17.20

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Community Center Manager	2
Assistant Community Center Manager	1
Administrative Assistant	1
Events Specialist	1
Recreation Supervisor	1
Janitorial Worker	1.6
Park Ranger Supervisor	1
Park Ranger	2.4
Recreation Aide	3.2
Recreation Aide I	2
Chess Instructor	0.5
Health and Fitness Facilitator	2.4
Sub-Total	19.10



Accomplishments, Goals and Objectives

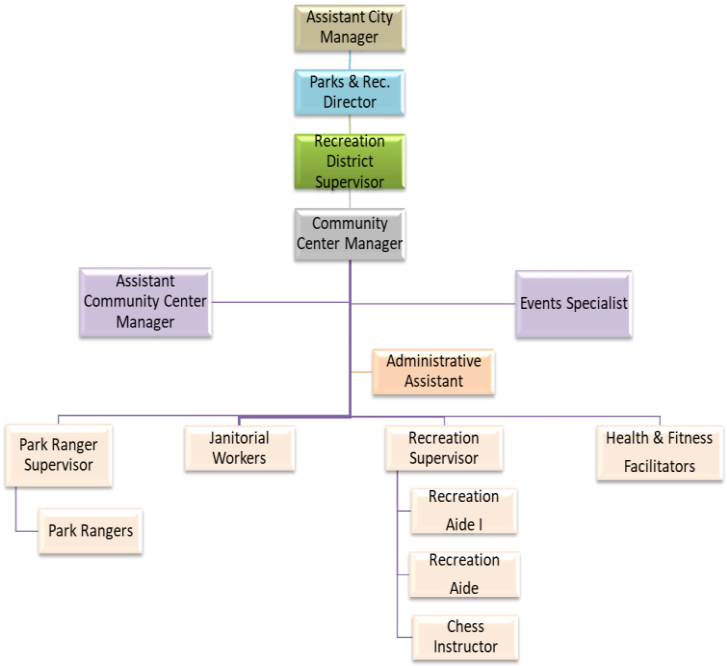
FY 2017-2018 Accomplishments

- Collaborated with Commissioner Jordan's Office for the Black History event and Music in the Park.
- Progressive Firefighters charities for a free 10 weeks swimming programs for ages 6-16.
- Hosted Travon Martin Walk and event.
- Hosted the Mayor's Fitness challenge which included the new component Trap Yoga.

FY 2018-2019 Goals and Objectives

- Expand and promote the Stingrays competitive swimming program;
- Survey at least five (5) programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs;
- Benchmark the facility in industry standards in staffing, maintenance costs and capital projects;
- Improve the overall aesthetics, landscaping, facility cleanliness and safety protocols as well as execute annual maintenance service agreements.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
BETTY T. FERGUSON RECREATIONAL COMPLEX

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$886,960	$736,571	$577,803	$975,744	$969,210	$587,438	$816,023
Operating Expenses	$466,595	$338,563	$375,745	$421,821	$396,745	$388,176	$438,465
Capital Outlay	$16,555	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$1,370,110	$1,075,134	$953,548	$1,397,565	$1,365,955	$975,614	$1,254,488

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Expand and promote the Stingrays competitive swimming program	Number of new registrants within these programs	30	12	Increase by 10%
Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction	0	20	25
Benchmark the facility in industry standards in staffing, maintenance costs and capital projects.	Survey various cities with facilities of similar size, programming and usage	New Measure	0	3
Improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.	Develop and implement a maintenance plan to include checklists described by best practices and industry standards.	New Measure	0	100% improvement

Analysis

The Betty T. Ferguson Recreational complex continues to be highly utilized for rentals, sporting events and special events. Our goal is to continue to improve the overall aesthetics, landscaping, facility cleanliness and safety protocols; as well as execute annual maintenance service agreements.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
ATHLETICS DIVISION

Mission

The Athletics Division is committed to providing lifelong learning experiences to the residents of Miami Gardens while enhancing their achievement of educational goals. Our goal is to teach the values of teamwork, pride, respect, commitment, good work ethic, sportsmanship and development of the proper winning attitude. It is our hope that through our athletic programs, participating residents will adopt these guidelines and develop a positive winning attitude that will carry over into all aspects of their lives.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Hosted youth football and cheerleading programs
- Provided successful soccer, tennis and t-ball clinics
- Hosted the 3rd annual junior and high school volleyball clinic
- Implemented a new tumbling program for youth age.

FY 2018-2019 Goals and Objectives

- Develop soccer, tennis and t-ball leagues;
- Survey at least five (5) programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs;
- Develop and implement a 4-week summer sports camp and winter basketball camp.



Staffing Level

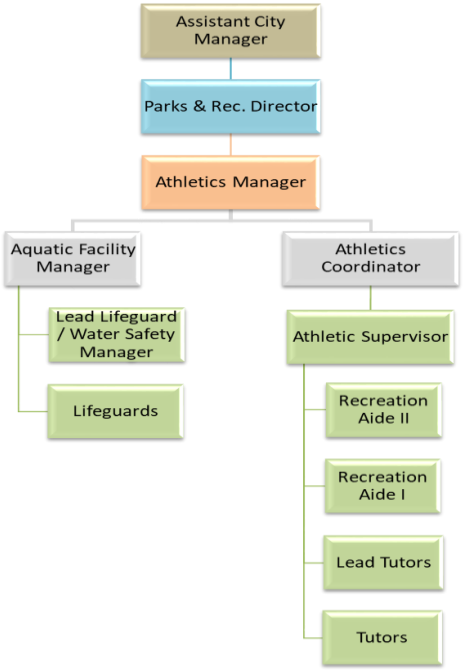
Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Athletics Manager	1
Athletics Coordinator	1
Athletics Supervisor	2
Aquatic Facility Manager	1
Recreation Aide I	2
Recreation Aide II	2
Lead Lifeguard Water Safety	1
Lifeguard Water Safety Instructor	2.80
Lifeguard (summer)	0.35
Lead Tutors/Tutors	2.42
Sub-Total	15.57

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Athletics Manager	1
Athletics Coordinator	1
Athletics Supervisor	2
Aquatic Facility Manager	1
Recreation Aide I	2
Recreation Aide II	2
Lead Lifeguard Water Safety	1
Lifeguard Water Safety Instructor	2.80
Lifeguard	0.50
Lead Tutors/Tutors	2.50
Sub-Total	15.80

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
ATHLETIC DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$337,682	$298,511	$347,162	$487,730	$376,545	$677,043	$695,796
Operating Expenses	$220,736	$329,128	$426,359	$717,957	$565,944	$321,865	$627,950
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$558,418	$627,639	$773,521	$1,205,687	$942,489	$998,907	$1,323,746

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Broaden athletic activities such as soccer, baseball, basketball, softball, basketball, football and t-ball leagues for youth and adults.	Increase number of participants.	New Measure	0	350
Survey at least five (5) programs twice a year to gauge customer satisfaction of services (i.e. facility cleanliness, rentals, service providers and city run programs.)	Create a survey and distribute to users to evaluate customer satisfaction	0	20	25
Develop and implement a 4 week summer sports camp and winter basketball camp.	Number of new registrants within these programs	New Measure	0	200

Analysis

The Athletics Division will continue to offer exceptional programs to the community in FY19 the division will focus on offering more leagues such as baseball, soccer and t-ball to provide additional programs to our residents. The division will also explore adult leagues such as kickball, softball and flag football.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
BUNCHE POOL DIVISION

Mission

The Recreation Division is committed to providing our citizens with a wide variety of recreational opportunities supported by our parks, facilities and personnel. Our goal is to deliver superior programs and services to meet the needs of the community in a cost-effective manner

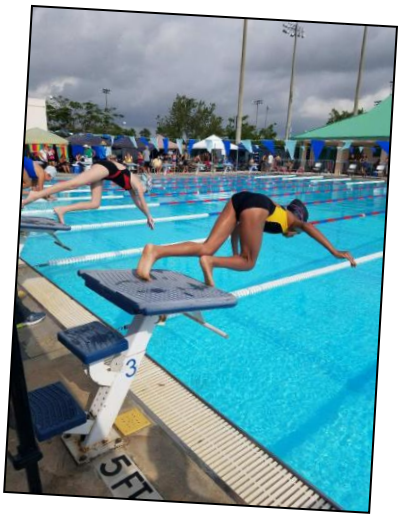
Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Lead Lifeguard Water Safety Instructor (PT)	0.8
Lifeguard Water Safety Instructor	1
Lifeguard Water Safety Instructor (PT)	1.50
Lifeguard Water Safety Instructor (summer)	1.25
Sub-Total	4.55

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Lead Lifeguard Water Safety Instructor (PT)	0.8
Lifeguard Water Safety Instructor	1
Lifeguard Water Safety Instructor (PT)	1.50
Lifeguard Water Safety Instructor (summer)	1.25
Sub-Total	4.55



Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Bunche Park Pool opening and Ribbon Cutting

FY 2018-2019 Goals and Objectives

- Transition the Stringray competitive swim program to Bunche Pool.
- Develop (3) new aquatic programs. Ex. Learn to swim, Scuba & Snorkeling.
- Establish partnerships with surrounding schools and churches.
- Survey programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, service providers and city run programs.
- Implement two (2) special events at the facility.
- Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
BUNCHE POOL DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$0	$0	$0	$0	$0	$19,074	$105,267
Operating Expenses	$0	$0	$0	$0	$0	$14,823	$58,545
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$0	$0	$0	$0	$0	$33,898	$163,812

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Transition the Stringray competitive swim program to Bunche Pool	Move the program	NA	New measure	100 % of enrollees
Develop (3) new aquatic programs. Ex. Scuba & Snorkeling	Implement new programs	New measure	New measure	15 per program
Survey programs twice a year to gauge customer satisfaction of services i.e. facility cleanliness, rentals, quality and diversity of programs	Create a survey and distribute to users to evaluate customer satisfaction	New measure	New measure	Survey 20% of programs
Offer extensive professional development for staff to improve work ethic and knowledge of aquatic facilities per industry standards.	Staff membership in various professional organizations and regular attendance at trainings, workshops, sessions and conferences.	New measure	New measure	75% of all staff
Establish partnerships with surrounding schools and churches.	Implement a marketing strategy to have information distributed within both schools and churches	NA	New measure	25% of schools and churches in the area

Analysis

The Division will focus on developing new aquatic programs such as Learn to swim, Scuba & Snorkeling.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS
MAINTENANCE DIVISION

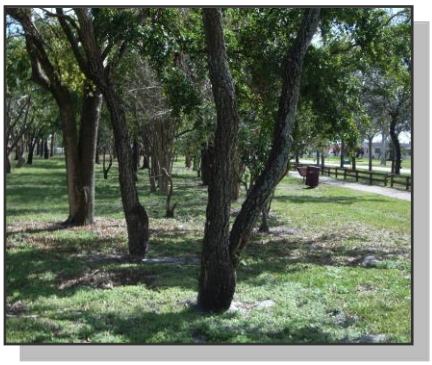
Mission

The Park Maintenance Division exists to maintain, develop and improve the parks and municipal facilities entrusted to our residents by the citizens of the Miami Gardens community. We are dedicated to providing a clean, attractive and safe environment for all who use our parks and visit the municipal facilities under our care.

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Maintenance District Supervisor	2
Janitorial Supervisor	3
Janitorial Worker	3
Landscape Supervisor	3
Landscape Workers	6
Trades Worker	3
Irrigation Supervisor	0.3
Sub-Total	20.3

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Maintenance District Supervisor	1
Parks Superintendent	1
Janitorial Supervisor	3
Janitorial Worker	3
Landscape Supervisor	3
Landscape Workers	6
Trades Worker	3
Irrigation Supervisor	0.3
Sub-Total	20.3



Accomplishments, Goals and Objectives

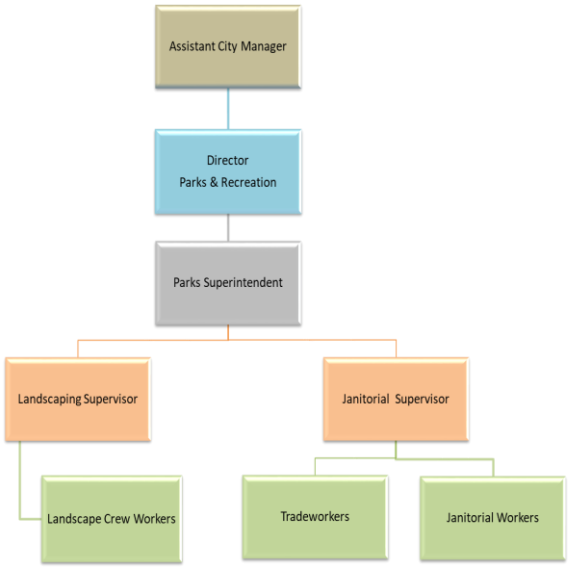
FY 2017-2018 Accomplishments

- The Public Works Department continues to improve the Park Maintenance Division's efficiency and accountability this fiscal year.
- Start taking over the Park facilities under the Capital Project Department with the General Bond initiative as they are completed – 2018 Bunche Park Pool.

FY 2018-2019 Goals and Objectives

- Continue to insure effectiveness of the Custodial and Park Maintenance staff to work closely with recreation staff to address any cleaning deficiencies and to address repairs as needed.
- Maintain ball fields with the athletics and recreation Divisions so they are maintained and protected from abuse in preparation for season playing.
- To continue to take over the Park facilities under the Capital Project Department with the General Bond initiative as they are completed.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PARKS
MAINTENANCE DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$1,097,493	$1,060,033	$959,893	$777,110	$793,253	$951,249	$1,071,694
Operating Expenses	$274,894	$223,964	$178,255	$203,912	$267,098	$269,246	$265,952
Capital Outlay	$63,645	$47,528	$7,693	$0	$28	$0	$0
TOTAL DIVISION	$1,436,033	$1,331,525	$1,145,841	$981,022	$1,060,379	$1,220,495	$1,337,646
TOTAL PARKS & RECREATION DEPARTMENT	$5,611,746	$5,217,775	$4,886,583	$4,188,192	$5,041,321	$4,838,164	$6,965,326

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Maintain 70% or better cleanliness rating by customers utilizing recreation buildings.	Implement surveys to obtain accurate percentages.	>75%	>80%	>80%
Maintain 70% or better cleanliness rating by customers utilizing existing open space.	Implement surveys to obtain accurate percentages.	>75%	>80%	>80%

Analysis

The Parks Maintenance Division continues to develop various strategies to improve the beatification of the City's parks, facilities and playgrounds. As the Division continues to address the weekend deficiencies of cleaning the parks and ensuring the maintenance tier plan is being executed on a daily basis, more accomplishments will be seen from this Division.

PURCHASING DEPARTMENT

Mission

The Purchasing Department is committed to reducing the cost of government spending by promoting a cohesive procurement system that ensures integrity and fairness, to acquire commodities, services and construction, while creating opportunities for vendor participation and encouraging business and residential economic growth within our Community.

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Procurement Director	1
Purchasing Officer	1
Buyer	1
Procurement Compliance Coordinator	1
Purchasing Assistant	1
Sub-Total	5

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Procurement Director	1
Senior Procurement Officer	1
Purchasing Officer	1
Buyer	1
Purchasing Assistant	1
Sub-Total	5

Accomplishments, Goals and Objectives

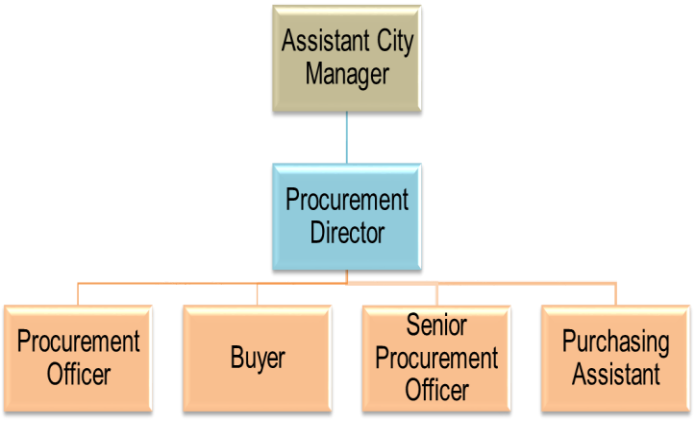
FY 2017-2018 Accomplishments

- Managed and promoted City of Miami Gardens Business and Resident Economic Growth Plan (CMG-BREP).
- Hosted "How to Do Business with the City of Miami Gardens" local outreach seminars.
- Introduced electronic vendor registration.

FY 2018-2019 Goals and Objectives

- Increase small business interaction with the City of Miami Gardens
- Host three (3) outreach seminars a year.
- Host internal classes for City staff and two (2) annual Citywide Procurement training.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

PURCHASING DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$307,359	$316,695	$282,962	$318,282	$291,780	$337,717	$445,431
Operating Expenses	$6,225	$4,801	$3,288	$24,863	$26,790	$26,842	$27,738
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$313,583	$321,496	$286,250	$343,145	$318,570	$364,559	$473,169

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Meet or exceed external customer expectations on Request for Proposals	Number of protests per $25 million purchased	0	0	0
City of Miami Gardens Business Resident Economic Plan (CMG-BREP)	Number of City of Miami Gardens Residents Employed through the CMG-BREP Program	39	39	30
Workload - volumne of purchase orders processed within the Division	Number of purchasing transactions	571	400	500
Proficiency in processing Purchase Orders	Purchase Orders processed iwhtin 5 days in receipt by Purchasing Divison	95%	95%	100%

Analysis

The Purchasing Department plays a large role in ensuring the City Departments receive the best quality goods and services for the lowest prices in a timely manner. The Department was instrumental in developing two (2) Ordinances for the City, the City of Miami Gardens Business and Resident Economic Growth Plan (CMGF-BREP) and the City of Miami Gardens Small Business Growth Plan. Seventy-five (75) residents from Miami Gardens received jobs due to the CMG-BREP program. In FY 2018, the Department will host various training workshops within the City, multiple outreaches to the local community and host a vendor registration drive to enhance the economic growth within the City. The Purchasing Department is a member of the South Florida Cooperative.

OFFFICE OF INFORMATION TECHNOLOGY

Mission

The Information Technology Department is committed to providing responsible helpdesk service and solutions to all City Departments. The Information Technology Department will continue to improve business processes and implement solutions with the use of technology.

Staffing Level

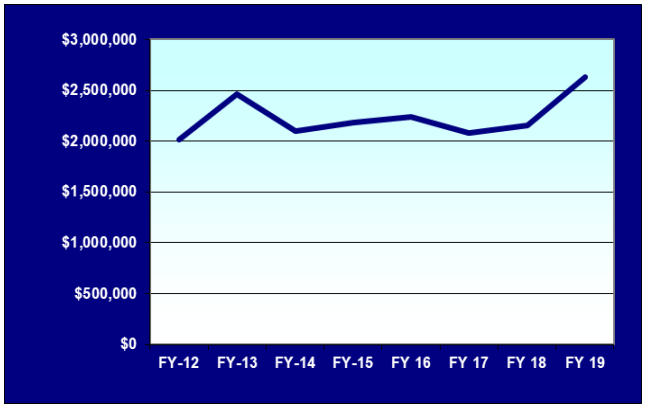
Authorized Positions

Fiscal Year 2017-2018	F.T.E.
IT Director	1
IT Web Content Administrator	1
Telecommunications Systems Analyst	1
Applications Systems Manager	1
IT Support Technician II	1
IT Junior Support Technician	1
IT Support Technician	4
Sub-Total	10

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
IT Office Director	1
IT City Hall Manager	1
IT Security Auditor	1
Network Administrator	1
Telecommunications Systems Analyst	1
IT Systems Administrator	1
IT Support Technician	3
Administrative Analyst	1
Sub-Total	10

Trend of I.T. Budget



Accomplishments, Goals and Objectives

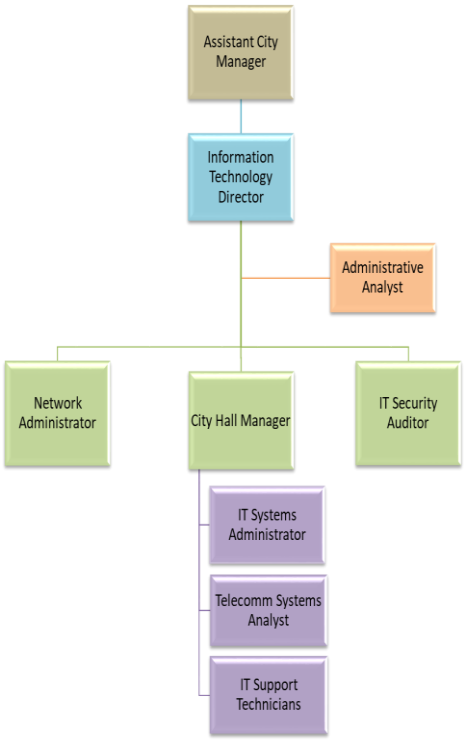
FY 2017-2018 Accomplishments

- Replace aging Virtual Server Hosts and San Storage with newer technology.
- Improve disaster recovery, network speed and network security for the entire city infrastructure.

FY 2018-2019 Goals and Objectives

- The Office of Information Technology will continue to focus on security, and disaster recovery. Increasing qualified information technology staff will also be a goal as the city infrastructure continues to grow.
- The Office of Information Technology will continue to help the Real Time Crime Center bring park cameras online and connectivity with fiber to each park location.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

OFFICE OF INFORMATION TECHNOLOGY

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$1,036,697	$984,502	$987,330	$1,003,030	$805,726	$798,261	$973,125
Operating Expenses	$1,240,095	$1,084,132	$1,152,161	$1,211,465	$1,250,983	$1,357,768	$1,602,392
Capital Outlay	$188,930	$34,186	$45,405	$24,516	$25,154	$137,007	$53,500
TOTAL DIVISION	$2,465,723	$2,102,820	$2,184,896	$2,239,011	$2,081,864	$2,293,036	$2,629,017

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Implement Disaster Recovery and Email Security	Update all Firewalls to Next Generation Firewalls. Update endpoint Security to call City owned computers.	50%	50%	100%
Replace Aging laptops for both City Hall and Police Department	Measured the replacement of servers and switches.	50%	50%	60%
Replace City Hall and Police Department Firewalls	Measured by amount of users accessing the network and how much resources are needed.	50%	70%	100%

Analysis

In FY 2017-2018, the Office of Information Technology has replaced the Police Departments older firewalls with next generation intrusion detection firewalls. The Office of Information Technology has made several software upgrades and has implemented email security for both Police Department and City Hall domains. Disaster recovery with cloud backup has been implemented during this year. Computer replacement is still on going for both City Hall and Police Department. A new cloud helpdesk ticket and inventory system has been implemented for user's access and log tickets online.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

FLEET SERVICES DIVISION

Mission

The Fleet Management Division is responsible for the centralized maintenance and accounting for all City vehicles. The Division assists in the preparation of bid specifications for rolling stock in conjunction with the various operating Departments. The Division functions without a fixed facility and uses exclusively outside vendors for maintenance and repairs.

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Fleet Services Manager	1
Fleet Services Representative	1
Administrative Assistant	1
Sub-Total	3

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Fleet Services Manager	1
Fleet Services Representative	1
Administrative Assistant	1
Sub-Total	3

Accomplishments, Goals and Objectives

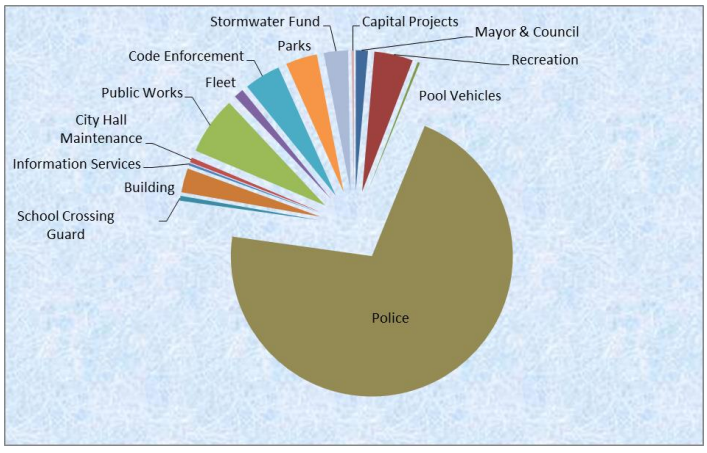
FY 2017-2018 Accomplishments

- Increased the number of preventative services and vehicle inspections to maintain an older fleet without experiencing any catastrophic failure.
- Completed 1,701 repair orders.
- Managed the City's Fuel usage by providing fuel report to each Department by vehicle number.
- Kept up with the growing age of the fleet with repairs due to the lower cost of fuel prices.

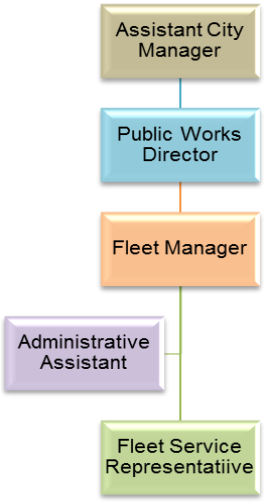
FY 2018-2019 Goals and Objectives

- Procure new vehicles to replace high mileage and older vehicles to minimize downtime and repair expenditures as per approved budget.
- Coordinate any fuel issues with the County since the fuel has been switch to the Miami-Dade County Fuel Facilities.
- Sell surplus vehicles and replace for vehicle shortage.
- Obtain bidding for expiring or obsolete contracts.

% of Vehicles by Department



Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

FLEET SERVICES DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$215,372	$213,821	$216,046	$219,819	$229,510	$189,415	$235,621
Operating Expenses	$1,709,614	$1,703,603	$1,577,058	$1,434,452	$1,633,794	$1,754,176	$1,554,810
Capital Outlay	$2,764,410	$311,188	$34,682	$0	$291,777	$393,198	$540,000
TOTAL DIVISION	$4,689,395	$2,228,612	$1,827,786	$1,654,271	$2,155,081	$2,336,739	$2,330,431

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Complete a minimum of 2,300 work orders submitted for repairs and preventative maintenance.	Number of work orders completed.	1,701	2,350	3,000
Repair vehicle collisions.	Number of collisions.	67	68	70

Analysis

In FY 2019, the Fleet Division will continue to commit more time to the preventative maintenance function in light of the continuance of the growing age of our fleet and the budget constraints for vehicle replacements. In FY 2019 $540,000 is budgeted for replacement of police vehicles (approximately 15 vehicles).

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

CITY HALL MAINTENANCE DIVISION

Mission

In April 2014, the City Hall Administrative Building was completed and occupied and the Police Building was completed in October 2015. This Division is established to account for maintenance repairs and utility costs associated with the buildings. The Front Desk Receptionist is under this Division

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Facility Superintendent	1
Facility Manager	1
Public Service Worker	1
Receptionist	2.1
Sub-Total	5.1

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Facility Manager	1
Public Service Worker II	1
Receptionist	2.1
Sub-Total	4.1



Accomplishments, Goals and Objectives

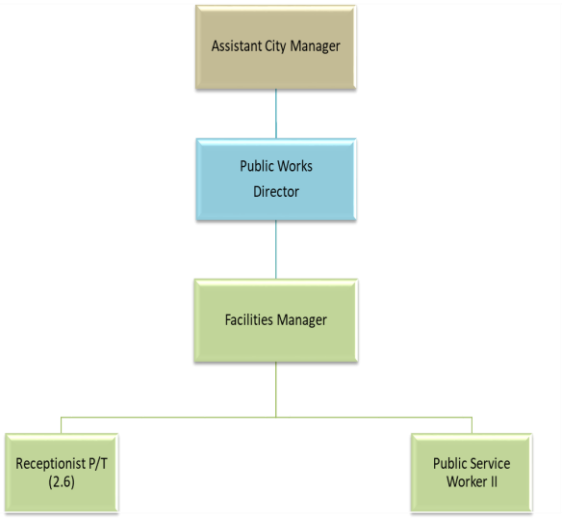
FY 2017-2018 Accomplishments

- Transitioning from the construction warrantees to preventative maintenance contracts have been completed with new contracts for the maintenance services.
- Provided "Set-up" for many community events held at the Municipal Complex.
- Maintenance of other non-park City facilities.

FY 2018-2019 Goals and Objectives

- Provide preventative maintenance and emergency responses to all non-Parks Facilities.
- Monitor the power from the new solar panels.
- Assist on all City Hall Events.
- Review the landscaping replacement plants per the drip irrigation to include drought tolerant plants.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

CITY HALL MAINTENANCE DIVISION

Departmental Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	n/a	n/a	$257,522	$274,544	$229,191	$157,170	$248,037
Operating Expenses	n/a	n/a	$349,548	$643,718	$686,420	$553,805	$616,770
Capital Outlay	n/a	n/a	$0	$0	$0	$0	$0
TOTAL DIVISION	n/a	n/a	$607,070	$918,262	$915,611	$710,975	$864,807

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Preventative maintenance to equipment keeping them clean from airborne dust and other materials that lead to breakdown and disruptions.	Number of filters changed.	1,659	1,800	1,850
Tracking responsiveness of facility maintenance.	Average time for requests to be completed.	4 Hours	4 Hours	8 hours
Documenting the number of requests to track, identify, and determine use/wear on furnishings and components.	Number of requests	20	30	60
After hour service calls responses	Emergency Response to alarms, garage door malfunctions, HVAC, power issue, etc.	30	35	40
Events Sponsored by CMG Stand by for maintenance support MEP and to over-see clean-up	Number of times to set-up and standby for the events	7	12	15

Analysis

The City Hall Maintenance Division maintains the City Hall Complex and other City-owned non-Parks facilities. In addition, the Facility Manager also supervises the two (2) Front Desk Receptionist part-time positions. This Division oversees the City Hall Complex maintenance subcontractors.

City of Miami Gardens

FY 2018-2019 Annual Budget
General Fund

NON-DEPARTMENTAL DEPARTMENT

Mission

The Non-Departmental budget is utilized to account for those expenses non–specific to any Department and/or Division.

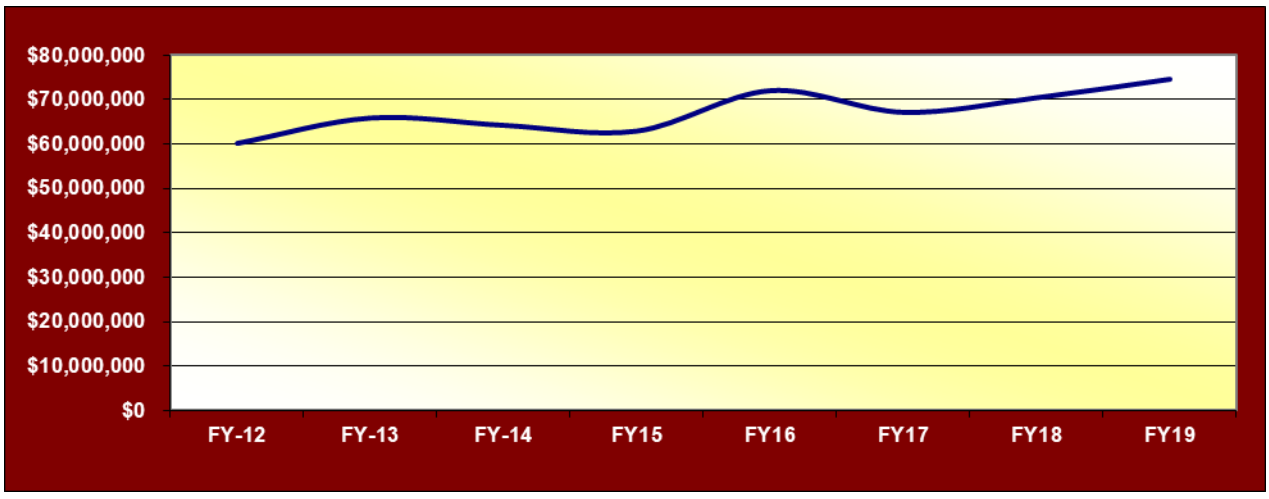
Departmental Budget

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$51,146	$40,519	$42,373	$12,754	$25,860	$25,000	$35,000
Operating & Transfer out	$12,092,652	$11,950,884	$10,023,219	$17,589,552	$12,287,016	$17,014,121	$12,060,630
Emergency Reserve	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$12,143,798	$11,991,403	$10,065,592	$17,602,306	$12,312,876	$17,039,121	$12,095,630

Total General Fund Expenditures

TOTAL GENERAL FUND	$65,999,113	$64,357,700	$63,047,248	$72,168,872	$67,287,746	$70,579,191	$74,735,676

History of General Fund Expenditures



Budget Detail by Fund
Transportation Fund



Miami Gardens Transit Program



Bunche Park sidewalk repairs

FY 2018-2019 Transportation Fund Estimated Revenues

Total Transportation Fund Revenues

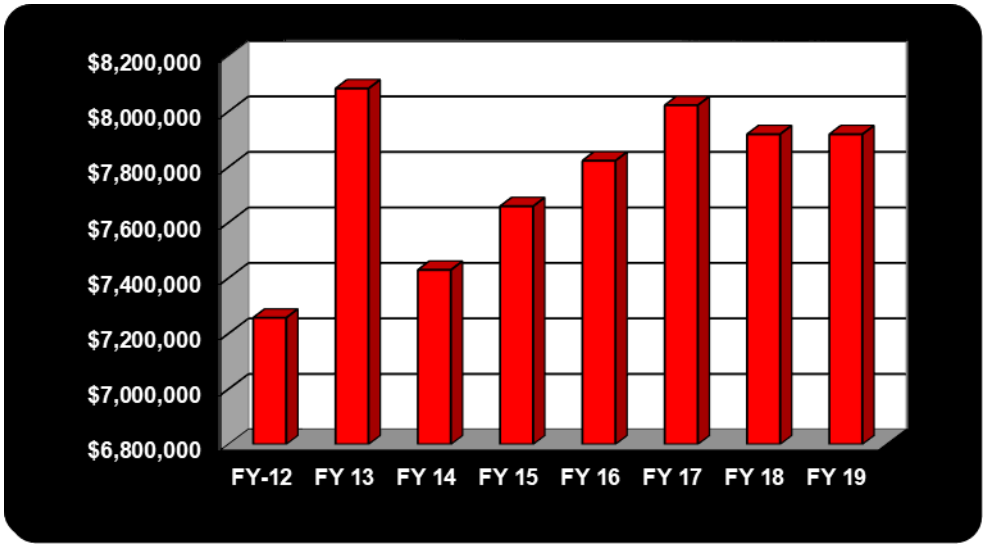
Revenue Type	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19	Basis For Budget
1st Local Option Fuel Tax	$1,514,920	$1,528,502	$1,602,775	$1,585,796	$1,651,550	$1,618,717	$1,690,626	State estimate
2nd Local Option Fuel Tax	$585,738	$603,544	$615,889	$613,376	$639,031	$622,886	$649,821	State estimate
CITT	$3,837,951	$3,985,238	$4,211,283	$4,336,722	$4,430,102	$4,300,000	$4,300,000	County est.
CITT Settlement	$0	$0	$0	$0	$0	$0	$0	
Banners	$6,290	$7,610	$6,785	$7,845	$5,775	$6,325	$2,000	
Grants/Intergovt. Revenue	$909,620	$33,080	$31,358	$31,358	$31,358	$35,280	$31,358	
State Revenue Sharing	$918,345	$898,665	$889,801	$860,678	$928,076	$884,973	$894,259	State Estimate
Public Works' Permits	$73,461	$66,338	$92,278	$178,893	$201,811	$226,045	$100,000	
Other	$236,234	$305,513	$207,886	$393,029	$371,496	$358,258	$310,624	
Reappropriate Fund Balance	$0	$0	$0	$0	$0	$0	$1,517,474	
Total Transportation	$8,082,558	$7,428,490	$7,658,055	$8,007,677	$8,251,425	$8,052,483	$9,496,162	

Analysis

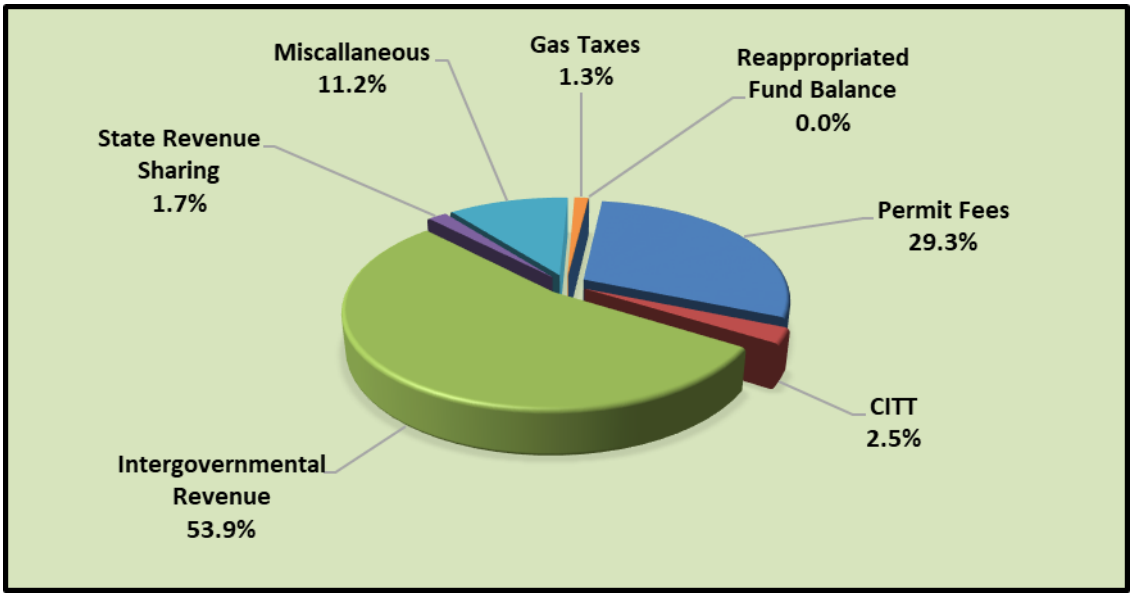
Transportation Fund revenues are generally very steady and predictable. The main sources of revenue are Local Option Gas Tax, State Revenue Sharing and CITT. Miami-Dade County settled with the City in FY 2012 the participation in the Citizens Independent Transportation Trust. The funding is derived from the ½ cent sales tax. There was a one-time settlement distributed in FY 2012 for the City's previous year's share. Effective FY 2013, the City receives its share of revenue based on population.

Revenue Overview

History of Transportation Fund Revenue



Transportation Fund Revenue by Source for FY 2018-2019



City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
ADMINISTRATIVE DIVISION

Mission

The Department operates through five (5) Divisions - The Administration Division, The Keep Miami Gardens Beautiful Program Division, the Streets Division, the Stormwater Utility Operations Division, and Engineering. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and staff.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Public Works Director	1
Assistant Public Works Director	1
Public Works Operations Manager	1
Receptionist	1
Sub-Total	4

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Public Works Director	1
Assistant Public Works Director	1
Administrative Assistant	1
Public Works Operations Manager	1
Sub-Total	4

Accomplishments, Goals and Objectives

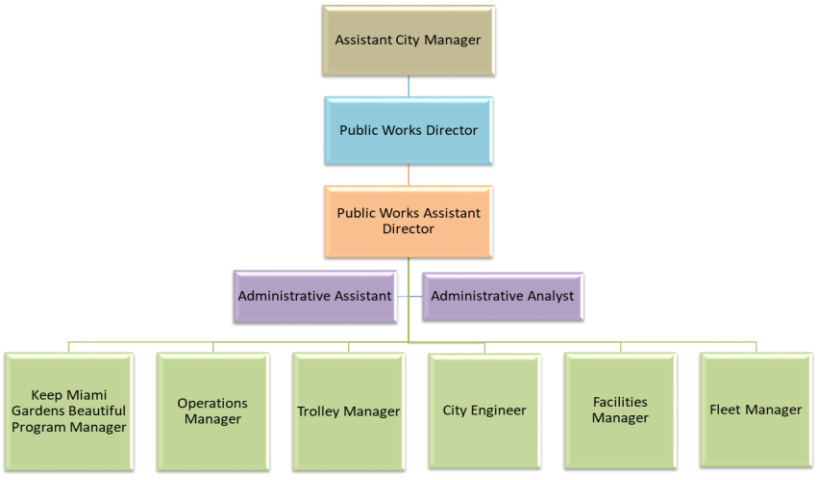
FY 2017-2018 Accomplishments

- Improved the two (2) bus circulator routes with WIFI, People Counter, GPS Services, and Information Monitors.
- Researched and received grants for additional funds for tree planting to meet our Canopy Study and Stormwater Projects.
- Worked with the Fleet Manager on the aging vehicle future maintenance demand in meeting the FY 2018 budget.
- Continued to make all the Divisions more efficient and accountable for the tasks.
- Evaluating and implementing water cost saving measures like changing medians potable water to well irrigation systems.

FY 2018-2019 Goals and Objectives

- Work with the FDOT with all the projects in the City.
- Complete the pedestrian bridges and tunnels around the Hard Rock Stadium.
- Administer all the Public Works Capital Projects with the Engineering Division.
- Evaluating and implementing water saving measures.
- Increase our customer service to our internal and external customers.
- Develop succession plan for the Department

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
ADMINISTRATIVE DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$473,044	$498,606	$441,847	$412,725	$454,795	$470,033	$522,971
Operating Expenses	$908,092	$845,644	$866,641	$868,286	$842,319	$830,322	$869,142
Capital Outlay	$16,421	$0	$0	$0	$0	$0	$35,000
TOTAL DIVISION	$1,397,557	$1,344,250	1,308,488	$1,281,011	$1,297,144	$1,300,355	$1,427,113

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Respond to all customer concerns within 48 hours.	Response time to customer concerns.	100%	100%	100%
Increase the number of awarded grants.	Number of grants awarded.	3	3	3
Secure grant funding whenever feasible for public works.	Amount of grant funding secured.	18,307,152	500,000	500,000
Ensure all work orders are completed for the FY.	Number of work orders completed.	996	575	800
Obtain "Satisfied" rating from a higher percentage of surveyed customers than previous year.	Percent of customers satisfied with service rendered.	100%	100%	100%

Analysis

The Administrative Division of the Public Works Department is responsible for oversight of the Department's operations through three (3) Operating Divisions (Landscaping, Streets and Keep Miami Gardens Beautiful) and a separate Division housed in the Stormwater Utility Fund.

The Public Works Department oversees all City facilities and is over the Facilities Manager. As such, the Administrative Division has assessed the necessities of the Municipal Complex and has completed changes for operational efficiencies throughout the complex.

City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Mission

The Keep Miami Gardens Beautiful Program Division of the Public Works Department is responsible for the beautification activities of the City. The Division operates primarily through volunteer efforts and concentrates its efforts on right-of-way beautification and litter removal. It is responsible for City entrance signs and planted areas. The Division sponsors a number of joint programs with the Miami-Dade County Schools and with the various homeowner associations throughout the City. The Division is responsible for monitoring the City's contracts with the Florida Department of Corrections for four (4) Public Works crews responsible for the removal of litter and assist in maintaining median landscaping.

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
KMGB Program Manager	1
KMGB Program Coordinator	1
Sub-Total	2

Authorized Positions Fiscal Year 2018-2019	F.T.E.
KMGB Program Manager	1
KMGB Program Coordinator	1
Sub-Total	2

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- The City received the 2017 Tree City USA certification and the Litter Control and Prevention Grant from State Department of Transportation.
- The City Adopt-A Tree program gave away over 1,000 trees to our residents during the City's Annual Arbor Day celebration.
- Continued and assisted in the community garden and fruit tree farm in the Senior Citizen Center through the collaborative efforts of various City Departments and business sponsors.
- Continued increasing the tree canopy in the City per the Tree Canopy Study; however, Hurricane Irma destroyed and damages many trees throughout the City.

FY 2018-2019 Goals and Objectives

- To apply for an Urban Forest and Keep America Beautiful Grant.
- Plant 500 street and right of way trees as a part of the City's tree canopy program.
- Create new community pride volunteer programs to beautify the City.
- Continue the KMGB Programs (Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, and Arbor Day).

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$157,293	$124,379	$125,423	$126,643	$128,530	$123,704	$136,459
Operating Expenses	$47,118	$36,936	$28,199	$31,684	$43,639	$30,474	$48,400
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$204,411	$161,315	$153,622	$158,327	$172,168	$154,178	$184,859

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Recruit Volunteers for clean-up efforts.	Number of volunteer hours.	3,716	2,048	2,882
Increase the City Tree Canopy coverage to 35%.	Number of trees planted.	278	300	325
Save on potable irrigation water usage.	Number of gallons saved	19,053	18,264	25,000
Increase the road litter removal.	Number of bags picked up.	11,405	12,812	13,000
Increase the pickup efforts of the crews under the Department of Corrections.	Number of Miles of road that are picked up.	5,746	3,250	7,484
Increase the Adopt A Road sections.	Number of roads adopted.	2	1	2
Increase school outreach (environmental education)	Number of classes/workshops	10	10	10
Increase community tree care awareness	Number of workshops/seminars	1	2	3

Analysis

The Division continues to be involved with environmental education. In FY 19, the City continues to provide programs to include the Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, Great American Clean-up, Arbor Day and Recycling.

City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
OPERATIONS/STREETS DIVISION

Mission

The Streets Division of the Public Works Department is responsible for maintenance of the City's three hundred (300) plus miles of streets, medians, sidewalks and street rights-of-way and ten (10) miles of canals. The Division administers the annual street paving program and pedestrian access efforts.

The Division serves as the staff of the Stormwater Utility through a charge-back system.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Landscape Superintendent	1
Arborist	.25
Public Service Supervisor	6
Public Service Worker I	7
Public Service Worker II	7
Public Service Worker III	2
Irrigation Supervisor	.7
Irrigation Specialist	1
Sub-Total	24.95

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Landscape Superintendent	1
Public Service Supervisor	6
Public Service Worker I	7
Public Service Worker II	7
Public Service Worker III	2
Irrigation Supervisor	0.7
Irrigation Specialist	1
Arborist	0.25
Sub-Total	24.95

Accomplishments, Goals and Objectives

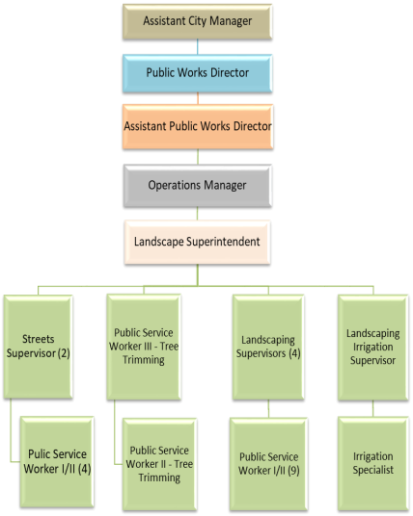
FY 2017-2018 Accomplishments

- Repaired 6,147 feet of sidewalk.
- Installed 225 linear feet of sidewalks by Public Works In-house personnel.
- Collected 11,405 bags of litter.
- Continued the beautification on the medians throughout the City by adding and replacing plants and trees.
- Repaired 113 potholes throughout the City.
- Maintained over 150 acres of irrigated and non-irrigated swale areas.

FY 2018-2019 Goals and Objectives

- To repair over 8,000 linear feet of trip and fall sidewalks throughout the City.
- To continue paving streets and adding new sidewalks with CITT Funds through the Public Works' Engineering Division.
- Replacement of landscaping throughout the medians to prepare for the 2020 Football Superbowl coming to the Hard Rock Stadium.
- Repair potholes, edge of roads, and sinkholes as needed.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
OPERATIONS/STREETS DIVISION

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$1,280,913	$1,293,865	$1,267,240	$1,281,076	$1,168,167	$1,273,862	$1,516,587
Operating Expenses	$527,146	$242,307	$264,498	$272,546	$410,137	$549,435	$431,878
Capital Outlay	$802,747	$43,236	$0	$50,590	$24,137	$7,610	$0
Reserve	$0	$0	$0	$0	$0	$0	$254,051
TOTAL DIVISION	$2,610,806	$1,579,408	$1,531,738	$1,604,212	$1,603,281	$1,830,907	$2,202,516

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Complete all pothole repairs.	Number of potholes repaired.	113	112	150
Complete no less than 1,800 linear feet of sidewalks.	Number of linear feet of sidewalks repaired.	6,147	8,740	10,000
Complete no less than 200 linear feet of new sidewalks installed.	Number of linear feet of new sidewalks installed.	225	500	1,200
Complete no less than 300 acres of irrigated/maintained swale area.	Number of acres of irrigated/maintained swale area completed.	268	325	500
Complete no less than 150 acres of non- irrigated/ maintained swale area.	Number of acres of non-irrigated/ maintained swale area completed.	211	200	200

Analysis

To date, landscaping and street staff have focused on maintaining the existing landscape and repairs to sidewalks due to trip and fall problems through our Risk Management Office. In FY 18-19, CITT Funds will cover repaving roads and replacing/installing sidewalks and replacing broken sidewalks throughout the City under the Public Works' Engineering Division. The Street Division will repair potholes and sinkholes as needed.

City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
CITT – Capital Projects

Mission

The Division will utilize funding from the Citizens Independent Transportation Trust Fund to perform capital projects related to improving the road conditions for motorists and the safe access for pedestrians within the City's right-of-way.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Project Manager	1
Engineering Project Coordinator	1
Sub-Total	2

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Project Manager	1
Engineering Project Coordinator	1
Sub-Total	2



Accomplishments, Goals and Objectives

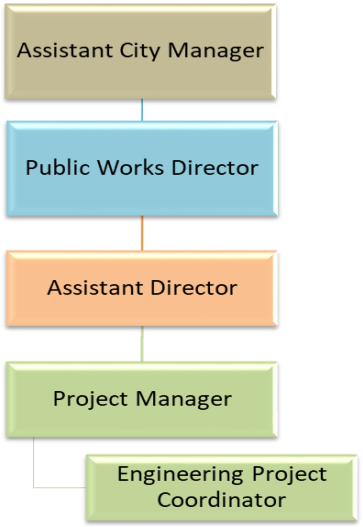
FY 2017-2018 Accomplishments

- Completed roadway improvements, drainage, resurfacing, sidewalk repair and ADA improvements throughout the City.
- Completed construction design of the Vista Verde Phase #1C and 1D Drainage Improvement Project.

FY 2018-2019 Goals and Objectives

- Update the Roadway Assessment Plan for the City.
- Continue the road pavement program -resurfacing, adding and improving medians and install/repair sidewalks City-wide as part of overall projects.
- Continue the standalone sidewalk improvements throughout the City.
- Commence and complete the Hard Rock Stadium Pedestrian Bridges and Tunnels Project prior to September 30, 2019 in preparation for the 2020 Superbowl.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
CITT – Capital Projects

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	N/A	N/A	$133,662	$201,601	$195,988	$199,992	$217,091
Operating Expenses	$199,296	$308,405	$414,230	$296,662	$1,075	$25,091	$10,000
Capital Outlay	$2,396,938	$2,819,502	$1,416,549	$843,353	$1,212,960	$4,010,355	$3,971,380
Reserve	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$2,596,234	$2,596,234	$3,127,906	$1,341,176	$1,410,022	$4,235,438	$4,198,471

Analysis

In Fiscal Year 2019, CITT Funds will cover the pavement management program to include but not limited to repaving roads and replace/install sidewalks throughout the City. In addition, specific projects are in the 5 year Capital Projects Plan for this Fiscal Year to include Vista Verde Road and Drainage Improvement Project, repaving NW 39 Ct, NW 46 Ave and from NW 200 St – 207 Dr., and NW 27-37 Ave and from NW 204 St to NW 211 St.

City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
CITT – Transit

Mission

This Division will utilize the funding from Citizens Independent Transportation Trust to perform capital projects related to ADA sidewalk improvements around the bus stops, bus shelter maintenance/improvements and a bus circulator related to transit.

Staffing Level

Authorized Positions Fiscal Year 2017-2018	F.T.E.
Public Service Worker I	1
Public Service Worker II	1
Trolley Program Manager	1
Sub-Total	3

Authorized Positions Fiscal Year 2018-2019	F.T.E.
Public Service Worker I	1
Public Service Worker II	1
Trolley Program Manager	1
Sub-Total	3

Accomplishments, Goals and Objectives

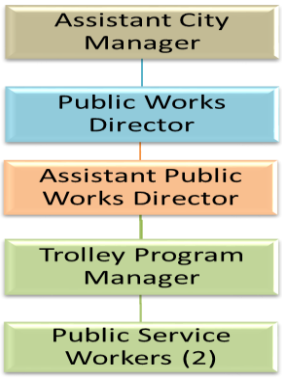
FY 2017-2018 Accomplishments

- Completed fiscal year Bus Stop Sidewalks/ADA Improvements.
- Completed certain repairs on the existing bus shelters and bus stops due to accidents and maintenance.
- The two (2) trolleys services were improved by adding WIFI, GPS, People Counter and Monitor for City Events and CITT Projects.
- Transit outreach was demonstrated in many of the City's events to let the community know of the free bus services around the City.

FY 2018-2019 Goals and Objectives

- Continue completing extra Bus Stop Sidewalks/ADA Improvements throughout the City leading to bus stops/shelters.
- Maintain bus stops/shelters and implement the monitor the new bus and shelter advertising with the subcontractor.
- Replace weathered and damaged benches and trash receptacles as needed.
- Add a new trolley to the route system to decrease the waiting time of one and half hours to a possible 20-minute wait.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
CITT – Transit

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$62,528	$110,391	$132,124	$148,438	$170,641	$167,864	$182,158
Operating Expenses	$247,671	$366,346	$401,485	$692,860	$781,841	$888,316	$1,215,045
Capital Outlay	$70,416	$44,562	$79,739	$93,065	$61,114	$81,000	$86,000
Reserve	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$380,618	$521,299	$613,348	$934,363	$1,013,596	$1,137,180	$1,483,203
TOTAL TRANSPORTATION FUND	$7,189,627	$6,734,178	$5,622,159	$5,319,089	$5,496,182	$8,658,058	$9,496,162

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Bus schedule efficiency.	Percentage of punctuality in bus stop arrival.	95%	94%	90%
Passenger Count	Average number of riders per month.	5800	7333	7,833
Publicity to public for services provided.	Community Outreach Events	21	48	50
Service beyond Scheduled Routes	Special Events	15	26	30

Analysis

The City's Transit program continues to prove successful with the two (2) trolleys having surpassed the ridership estimate to 80,000 riders to key points (facilities, County bus service connections and other location inside the City Limits).

In FY 2017, Public Works Administration through the Trolley Manager assessed the original routes and have made minor changes per surveys with City residents to increase ridership. In addition, the trolleys have extended into the weekend. In FY 2018, the funds were budgeted for GPS, WiFi accessibility at the trolleys and other technology upgrades on the trolley.

This fiscal year a new trolley will be added and it's anticipated to decrease the waiting time of one and half hours to a possible 20-minute wait.

Budget Detail by Fund
Development Services Fund

The Development Services Fund prior to FY 2015 encompassed two (2) operating Departments: Planning and Zoning Services and the Building Services Division of the Building and Code Compliance Department. In FY 2015, the Planning and Zoning Services Division is re-classed to the General Fund. Revenues to fund these activities come principally from user fees. General economic forecasts for the South Florida vicinity are used to adjust revenue estimates up or down, depending on trends.



FY 2018-2019 Development Services Fund Estimated Revenues

Total Development Services Fund

Revenue Type	Actual FY12-13	Actual FY13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Planning & Zoning Fees	$453,364	$292,916	$0	$0	$0	$0	$0
Fee Surcharge	$204,640	$236,686	$252,814	$289,630	$366,159	$424,518	$304,483
Building Permits	$1,624,783	$1,702,120	$1,981,301	$1,829,554	$2,227,374	$3,333,190	$2,342,178
Grants	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Revenue	$15,764	$46,219	$43,388	$26,523	$106,175	$105,095	$33,142
Gen Fund Subsidy	$0	$0	$0	$0	$0	$0	$0
Total Development Services Fund Revenue	$2,298,551	$2,277,941	$2,277,503	$2,145,707	$2,699,708	$3,862,803	$2,679,803

Analysis

The Development Services Fund had very good years of revenue generation during FY 2005 and FY 2006 but saw a decline in FY 2007 with the beginning of a slowdown in the local building community. As a result, the General Fund had to provide subsidy for a couple of years.

Beginning in FY 2017, the Fund as seen an upswing in revenues given the increased development activity within the City.

City of Miami Gardens

FY 2018-2019 Annual Budget
Development Services Fund

BUILDING SERVICES DIVISION

Mission

The Building Services Division is committed to preserve the health, safety and welfare of its residents, businesses and the general public through the interpretation and enforcement of the Florida Building Code, as well as other applicable regulations governing construction and land use. The Division is committed to providing quality services to all citizens through innovation, continuous improvement, and excellence in customer service. Through orderly review, processing, issuance and inspection of building permits, we ensure construction within the City complies with the provisions of all applicable codes to enhance the general quality of life.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Building Official	1
Chief Building Inspector	1
Chief Electrical Inspector	1
Executive Secretary	0.9
Plumbing Inspector	0.5
Chief Mechanical Inspector	1
Building Inspector/Plans Examiner	1.8
Administrative Assistant	1
Permit and License Clerk Supervisor	1
Senior Permit & Licensing Clerk	1
Structural Plans Examiner	0.5
Permit & Licensing Clerk	5
Total	15.70

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Building Official	1
Chief Building Inspector	1
Chief Electrical Inspector	1
Chief Plumbing Inspector	1
Chief Mechanical Inspector	1
Executive Secretary	1
Building Inspector/Plans Examiner	2.8
Electrical Inspector/Plans Examiner	0.5
Permit & Licensing Clerk Supervisor	1
Senior Permit & Licensing Clerk	1
Structural Plans Examiner	0.5
Permit & Licensing Clerk	5
Housing Inspector	1
Administrative Assistant	1
Total	18.80

Accomplishments, Goals and Objectives

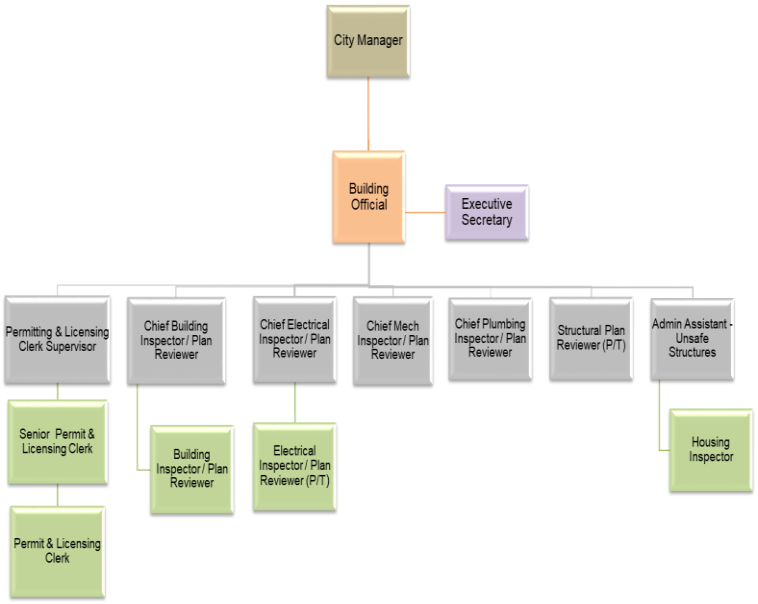
FY 2017-2018 Accomplishments

- Completed the digitization of plans in storage for public records
- Selected and purchased new electronic permit software
- Conducted Customer Training for Building Services Division staff
- Provided off-site training opportunities for Building inspectors
- Maintained CRS program rating at a six (6)

FY 2018-2019 Goals and Objectives

- Digitize plans in file room for public records
- Provide employee development to deliver exceptional internal and external customer services
- Identify and Initiate process/service improvements (permitting, public records, inspections)
- Implement electronic software to provide effective electronic plan review.
- Develop succession plan for the Department.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
Development Services Fund

BUILDING DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$1,339,280	$1,408,571	$1,398,752	$1,336,785	$1,357,206	$1,217,508	$1,642,562
Operating Expenses	$438,180	$447,402	$537,831	$603,120	$739,755	$1,153,383	$985,241
Capital Outlay	$0	$0	$0	$0	$0	$336,900	$52,000
TOTAL DEPARTMENT	$1,777,460	$1,855,973	$1,936,583	$1,939,905	$2,096,961	$2,708,063	$2,679,803

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Digitize building plans for public record storage.	Complete Digitization of plans for public record	25%	60%	80%
Enhance employee development to provide exceptional internal and external customer services	100% attendance of staff at recommended section specific, inhouse & off site trainings	50%	65%	100%
Maintain Community Rating System (CRS) rating.	Maintain Community Rating System (CRS) rating of 6	100%	100%	100%
Integrate Bluebeam software to provide effective electronic plan review	Establish and implement Bluebeam software.	25%	50%	85%
Identify and Initiate process/service improvements.	Update standard operating procedures manual and departamental forms on website	50%	75%	100%
Identify, Inspect & Demolish Unsafe Structures	Demolish identified unsafe structures in a timely manner.	4	3	7
Purchase Epermitting Software	Implemation/integration of new software	Not Measured	25%	85%

Analysis

In FY 2018-19, the Division expects continued effects of the dynamic initiative and development resulting from the rebounding economy and the GOB bond projects. With the unwavering progress of commercial, residential and GOB Bond projects in the City, the Building Division anticipates continued increase in the number of permits issued. The implementation of a new electronic software will provide efficient plan reviews and inspections as the City continues impending growth.

We will continue reviewing the Division's overall staffing and functionality of software, improving customer service and work task efficiency. The Division foresees these improvements will promote employee morale, customer satisfaction, and staff accountability.

Budget Detail by Fund
Capital Projects Fund

The Capital Projects Fund is an accounting entity designed to ease the administration of multi-year capital projects. Capital expenditures are defined as amounts expended for fixed asset acquisitions and improvements. Generally, an asset is considered a capital expenditure if over $5,000 with an expected life of 3 years or more.

The Division of Capital Improvement Projects is responsible for the planning, coordination, execution, supervision of all construction related capital projects in the City and for the administration of all capital funds.

Revenues in the Capital Projects Fund are determined by the secured grants and proposed or prior bond issues. For the past few years, the Division has been busy with the City Hall Project, and parks improvements. In late FY 2014, the City issued a $60,000,000 General Obligation Bond, therefore, the Division will be busy with many projects in the coming few years. Any unspent bond proceeds of the projects will be automatically carried forward to the next fiscal year. The Five Year CIP plan will provide details of when the projects will be implemented.

City of Miami Gardens

FY 2018-2019 Annual Budget
Capital Projects Fund

FY 2018-2019 Capital Projects Fund Estimated Revenues

Capital Projects Fund Revenues

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Bonds/Loans	$0	$66,184,065	$0	$0	$0	$0	$0
Transfers-In	$4,918,298	$5,204,701	$5,123,069	$5,905,368	$6,063,974	$5,346,828	$5,590,299
Grants	$1,611,944	$1,981,943	$75,076	$38,772	$105,733	$63,482	$0
Impact Fees	$0	$0	$0	$6,000,000	$0	$0	$0
Reappropriate Fund Balance	$0	$0	$0	$0	$0	$0	$0
Other	$1,826,773	$1,578,174	$2,000,280	$4,887,130	$1,674,626	$1,670,104	$1,067,209
TOTAL FUND	$8,357,015	$74,948,883	$7,198,425	$16,831,270	$7,844,333	$7,080,414	$6,657,508



Outdoor fitness station at Brentwood Pool



CAPITAL PROJECTS FUND
OPERATING DIVISION

Mission

The Capital Projects Fund is an accounting entity designed to ease the Administration of multi-year capital projects. The Capital Budget presents project budgets for both the current and planned capital projects necessary to improve, enhance and maintain public facilities and infrastructure to meet the needs and service demands of residents and visitors.

The projects include improvements to the parks, police building, City offices and other City-operated facilities. The Department manages capital projects funded through both the general fund and the general obligation bond (GOB). Staff, comprised of architects and engineers, manage professional consultants and contractors responsible for the design and construction for all City projects.

Capital Projects strive to enrich the quality of life of City residents and visitors by delivering high-quality development projects identified in the City's Comprehensive Development Master Plan and Bond Implementation Plan in a timely and efficient manner.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Community Improvement Director	1
Project Manager	2
Sub-Total	3

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Community Improvement Director	1
Capital Improvement Director	1
Project Manager	2
Sub-Total	4

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

- Completed Bunche Park Pool
- Completed Betty T. Ferguson gymnasium upgrades including wood flooring, telescoping bleachers, and sound system
- Completed installing shaded bleachers at North Dade Optimist Park
- Commenced construction on Buccaneer Park, Bunche Park, Norwood Park & Pool
- Commenced design for the Senior Family Center and Bennett Lifter Park
- Initiate CM at Risk solicitation for Risco Park.

FY 2018-2019 Goals and Objectives

- Complete construction on Buccaneer Park, Bunche Park and Norwood Park & Pool
- Complete RFP and RFQ solicitation for Rolling Oaks Park
- Contract for CM at Risk for Risco Park services
- Complete design and construction of improvements to Betty T. Ferguson Recreational Complex (Site Work)
- Complete replacement of the artificial turf and track at Betty T. Ferguson Recreational Complex
- Commence construction on the Senior Family Center and Bennett Lifter Park
- Initiate solicitations for Design-Builders for remaining GOB park improvement projects.
- Develop succession plan for the Department.

Organization Chart



CAPITAL PROJECTS FUND
OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$529,801	$586,570	$336,808	$332,279	$304,670	$259,566	$581,797
Operating Expenses	$116,509	$164,504	$197,003	$1,269,203	$32,212	$22,452	$32,450
Capital Outlay	$31,130,025	$12,390,065	$4,664,148	$0	$806,576	$0	$3,000
Debt Service	$4,610,934	$6,071,477	$5,829,829	$6,611,390	$9,236,416	$6,432,945	$6,040,261
TOTAL DIVISION	$36,387,270	$19,212,616	$11,007,789	$8,212,872	$10,379,874	$6,828,960	$6,657,508
TOTAL CAPITAL PROJECT FUND	$36,387,270	$19,212,616	$11,007,789	$8,212,872	$10,379,874	$6,828,960	$6,657,508

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Complete 100% of minor construction projects within budget.	Percentage of minor projects completed within budget.	100%	100%	100%
Complete 100% of minor construction projects on time.	Percentage of minor projects completed on time.	50%	100%	100%
Complete 100% of assigned capital projects by scheduled date.	Percentage of major capital projects completed by the Scheduled date.	66.66%	75.00%	100%
Ensure designs of construction projects are accurate and reflect the appropriate needs of the project.	No. of change orders requested for construction project.	2	3	15
Complete identified GOB projects	Percentage of GOB projects complete	N/A	N/A	60%

Analysis

The General Obligation Bond projects began in FY 2015 and several reached the final development phase during FY 16-17. In FY 2018, Bunche Pool was completed and a three (3) additional Parks are anticipated to be completed in FY 2019. Any unspent bond proceeds from the General Obligation Bond will automatically be carried forward to the next fiscal year and the budget will then be re-appropriated accordingly.

Vacancies existed in FY 2018 resulting in lower than expected personnel costs. The increase in FY 2019 can be attributed to the full year's cost for the entire staff which includes the addition of the Community Improvement Director position.

Budget Detail by Fund
-- Stormwater Utility Fund --

The Stormwater Utility Fund was created to account for the revenues and expenditures associated with the City's Stormwater Utility. Revenues to this fund come from a Stormwater assessment against all property in the City as well as from grants for specific projects. Assessments are determined by a property's total number of Equivalent Residential Units (ERUs). Each ERU represents 1,548 square feet of impervious surface. The rate is $4 per ERU per month. Revenue is based on a count of existing ERUs adjusted for estimated new construction coming on-line during the fiscal year.

Actual work and supervision of the Utility's employees are handled by the Public Works Department.



City of Miami Gardens

FY 2018-2019 Annual Budget
Stormwater Utility Fund

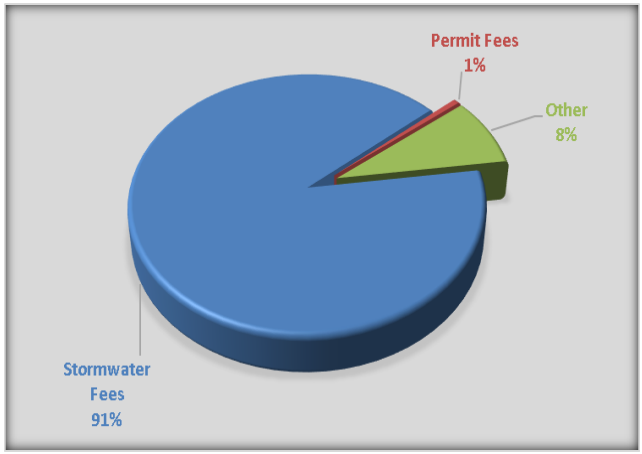
FY 2018-2019 Stormwater Utility Fund Estimated Revenues

Stormwater Utility Fund Revenues

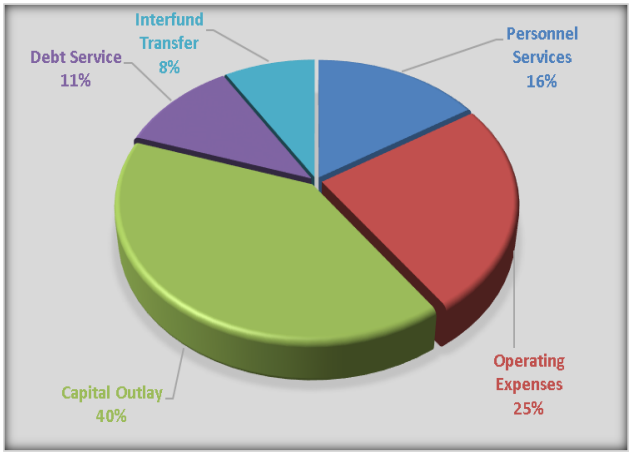
Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Stormwater Fees	$3,427,434	$3,738,463	$3,464,069	$3,395,454	$3,469,092	$5,065,642	$5,113,304
Grant	$0	$38,650	$34,000	$129,888	$87,640	$1,581,425	$0
Other	$78,313	$69,562	$5,469	$10,296	$42,810	$159,123	$520,186
TOTAL FUND	$3,505,747	$3,846,675	$3,503,538	$3,535,638	$3,599,542	$6,806,190	$5,633,490

Stormwater Fund Revenues/Expenditures Breakdown

Stormwater Utility Source of Revenues



Stormwater Utility Expenditure Profile



City of Miami Gardens

FY 2018-2019 Annual Budget
Stormwater Utility Fund

STORMWATER UTILITY FUND
OPERATING DIVISION

Mission

The mission of the Stormwater Utility is to identify and resolve flooding issues within the City. It does this through routine maintenance of drainage structures, street cleaning, construction of new drainage systems and the periodic cleaning of canals.

Staffing Level

Authorized Positions

Fiscal Year 2017-2018	F.T.E.
Administrative Analyst	1
City Engineer	1
Building Inspector/Plans Examiner	0.20
Engineering Inspector	1
Superintendent	1
Street Sweeper Operator	1
Stormwater Worker III	2
Stormwater Worker I	4
Arborist	0.75
Total	11.95

Authorized Positions

Fiscal Year 2018-2019	F.T.E.
Administrative Analyst	1
City Engineer	1
Building Inspector/Plans Examiner	0.20
Engineering Inspector	2
Superintendent	1
Street Sweeper Operator	1
Stormwater Worker III	2
Stormwater Worker I	4
Arborist	0.75
Total	12.95

Accomplishments, Goals and Objectives

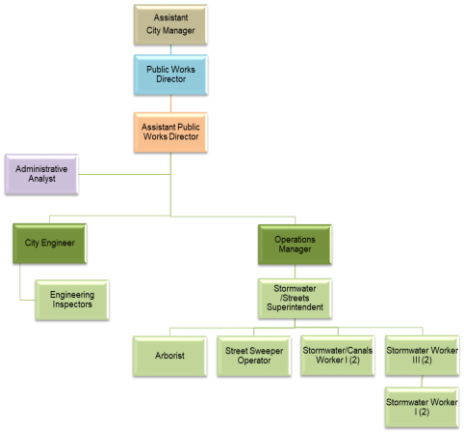
FY 2017-2018 Accomplishments

- Completed update assessment for the tax roll through the Property Appraiser's Office for the annual Stormwater fees/billing to include the increase of the monthly cost per ERU and updated the Stormwater Ordinance to allow property fees to be adjusted for the 10 acres or more. In addition, enforcement and plan review was also updated in the ordinance.
- Completed design for the construction of the Vista Verde Phase #1C and 1D Drainage Improvement Project.
- Maintained Community Service Rating (CSR).
- Engineering Division increased plan review and inspections due to the increased development in the City.

FY 2018-2019 Goals and Objectives

- To complete the design for the Vista Verde Phase #4 Drainage Improvement Project and other small stormwater improvement projects.
- To start and complete construction of the Vista Verde Phase #1C and 1D Drainage Improvement Project.
- Continue canal improvement to include culverts, erosion control, etc.
- Continue cleaning stormwater drainage systems throughout the City.

Organization Chart



City of Miami Gardens

FY 2018-2019 Annual Budget
Stormwater Utility Fund

STORMWATER UTILITY FUND
OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Personnel Services	$800,519	$865,858	$783,313	$712,343	$706,650	$739,719	$888,061
Operating Expenses/Reserve	$2,397,821	$2,101,656	$2,065,151	$2,043,082	$2,011,815	$2,219,075	$2,503,429
Capital Outlay	$119,000	$22,854	$49,917	$77,711	$42,260	$3,690,493	$2,242,000
TOTAL DIVISION	$3,317,340	$2,990,368	$2,898,381	$2,833,136	$2,760,725	$6,649,287	$5,633,490
TOTAL STORMWATER UTILITY FUND	$3,317,340	$2,990,368	$2,898,381	$2,833,136	$2,760,725	$6,649,287	$5,633,490

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2017	ESTIMATED FY 2018	BUDGET FY 2019
Respond to 100% of citizen requests within 48 hours.	Percent response to within 48 hours.	100%	100%	100%
Clean and inspect no less than 600 Catch Basins.	Number of catch basins cleaned and inspected.	871	848	850
Clean and inspect no less than 12,000 linear feet of drainage piping .	Number of drainage piping cleaned and inspected.	15,583	18,000	1,800
Clean 1000 miles of streets with the sweeper.	Number of miles of streets swept.	1,118	1,460	2,000
Clean, inspect, or maintain 50 culverts.	Number of culverts cleaned, inspected or maintained.	48	48	60
Clean and inspect no less than 500 manholes.	Number of manholes cleaned and inspected.	937	850	892

Analysis

In FY 2018, the Stormwater Assessment was increased by $2 per ERU. Because of this increase, the City is able to perform more drainage improvement projects resulting in higher Capital Outlay budget for the year.

City of Miami Gardens

FY 2018-2019 Annual Budget

Debt Service Fund

The Debt Service Fund was created in FY 2008 to provide transparency to the City's debt issues. User Departments make internal transfers into the Debt Service Fund in the amount of their pro-rata share of various bond issues; the payments to the bond holders are made from here.

FY 2018-2019
Debt Service Fund
Estimated Revenues

Debt Service Fund Revenues

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Property tax	0	0	$4,200,807	$4,142,743	$4,200,807	$4,263,225	$4,221,591
Transfers-in	$8,641,617	$8,745,307	$7,612,216	$15,205,035	$7,612,216	$15,204,524	$8,089,762
Misc. Rev.	0	0	$170,000	$132,987	$170,000	$40,836	$0
Fund Balance	$1,865,350	$1,166,914	$834,593	$0	$834,593	$0	$0
TOTAL FUND	$10,506,967	$9,912,221	$12,817,616	$19,480,765	$12,817,616	$19,499,809	$12,311,353

City of Miami Gardens

FY 2018-2019 Annual Budget
Debt Service Fund

DEBT SERVICE FUND

Mission

The Debt Service Fund was established to account for and pay the principal and interest on the City's various debt issues. Funds are received by inter-fund transfers from the various operating funds in proportion to the equipment or facilities purchased for them.

The use of the Debt Service Fund provides additional transparency to the general public as to the City's bonded indebtedness. Also, included in the fund are capital lease payments for equipment financed in this manner. There is no staff in this fund.

Accomplishments, Goals and Objectives

FY 2017-2018 Accomplishments

n/a

FY 2018-2019 Goals and Objectives

n/a

Staffing Level

Authorized Positions
Fiscal Year 2017-2018 **F.T.E.**

No employees

Authorized Positions
Fiscal Year 2018-2019 **F.T.E.**

No employees





Typical Bond Projects

Parks Improvements, Police vehicles, purchase of parkland, city buildings and equipment.





City of Miami Gardens

FY 2018-2019 Annual Budget
Debt Service Fund

DEBT SERVICE FUND

Fund Budget

Category	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Estimated FY 17-18	Budget FY 18-19
Debt Service	$10,506,967	$9,912,221	$12,817,616	$19,297,678	$12,817,616	$19,491,369	$12,311,353
TOTAL DIVISION	$10,506,967	$9,912,221	$12,817,616	$19,297,678	$12,817,616	$19,491,369	$12,311,353
TOTAL DEBT SERVICE FUND	$10,506,967	$9,912,221	$12,817,616	$19,297,678	$12,817,616	$19,491,369	$12,311,353

Analysis

The Debt Service Fund was started mid-year in FY 2008. The increase in debt service for FY 2013 is attributed to the debt service payment of the City Hall Bond. A slight reduction in FY 2014 as two (2) of the bonds are paid off in FY 2013.

Decrease in FY 2019 can be attributed to two (2) loans (Master Lease Series 2013 and 15 Acre Land Acquisition) being paid off during FY 2018.


CITY OF MIAMI GARDENS
2003

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

Revenues		Estimated 09/30/18	Manager's 2019 Budget	Notes
Property Taxes				
001-00-00-311-000-00	Ad Valorem Taxes	27,045,514	30,159,872	millage rate 6.9363
001-00-00-311-001-00	Delinquent Ad Valorem Taxes	981,306	500,000	
Utility Taxes				
001-00-00-314-100-00	Electric Utility Tax	6,848,252	7,053,700	
001-00-00-314-300-00	Water Utility Tax	1,179,684	1,100,000	
001-00-00-314-400-00	Gas Utility Tax	229,988	236,889	
001-00-00-315-510-00	Telecommunication Tax	2,185,013	2,182,259	
Other Taxes				
001-00-00-316-000-00	Local Business Tax	930,000	950,000	
Franchise Fees				
001-00-00-323-100-00	Electric Franchise Fee	2,505,686	1,800,000	
001-00-00-323-400-00	Gas Franchise Fee	165,000	140,000	
001-00-00-323-700-00	Solid Waste Franchise Fee	930,000	950,000	
001-00-00-323-901-00	Towing Franchise Fees	100,000	100,000	
Permits, Fees and Assessments				
001-00-00-322-001-00	Planning & Zoning Fees	645,476	670,000	
001-00-00-329-100-00	Alarm Permit Fees	55,340	75,000	
001-00-00-329-200-00	Landlord Permit Fees	145,000	168,000	
001-00-00-329-600-00	Special Events Permit	6,690	15,000	
001-00-00-329-700-00	Towing Permit Fees	375	500	
001-00-00-329-800-00	Certificates of Use	472,617	470,000	
001-00-00-329-900-00	Certificate of Re-Occupancy	224,769	245,000	
Intergovernment Revenue				
State/Federal Shared Revenues				
001-00-00-331-202-00	Byrne Grant	12,761	0	
001-00-00-331-203-00	Cops Grant	462,526	380,000	COPS IV $380,000
001-00-00-331-250-00	US Department of Justice	86,305	60,000	
001-00-00-334-200-00	State Grant - Public Safety	81,114	100,248	
001-00-00-334-600-00	Human Services	2,000	2,000	Food grant for afterschool program
001-00-00-335-120-00	State Revenue Sharing	2,831,840	2,863,131	State Estimate
001-00-00-335-150-00	Alcoholic Beveral Licenses	20,293	23,000	
001-00-00-335-180-00	Half-Cent Sales Tax	8,977,975	8,961,149	State Estimate
001-00-00-337-204-00	Byrne Grant - County	0	0	
Shared Revenues: Other				
001-00-00-338-001-00	County Occupational Licenses	133,515	135,000	
Charges for Services				
001-00-00-341-100-00	Recording Fees	200	200	
001-00-00-341-101-00	Lien Searches	161,536	140,000	
001-00-00-341-301-00	Lien Reduction Application Fee	1,050	50,000	
001-00-00-341-302-00	Amesty Lien Reduction Application	390,000	350,000	
001-00-00-341-900-00	Passport Fees	2,469	0	
001-00-00-341-920-00	Election Qualifying Charges & Fees	0	0	
001-00-00-342-100-00	Police Services	71,730	35,000	
001-00-00-342-105-00	Off Duty Police Officer Revenue	2,600,000	2,507,947	
001-00-00-347-200-00	Parks and Recreation	145,878	150,000	
001-00-00-347-201-00	Daily Recreation Admissions	32,456	50,000	
001-00-00-347-202-00	Recreation Facility Rentals	33,087	35,000	
001-00-00-347-203-00	Youth Sports Program	125,000	134,000	
001-00-00-347-204-00	Community Center Memberships	41,000	35,000	
001-00-00-347-205-00	P & R Sponsorship/Fundraiser	6,917	5,000	
001-00-00-347-206-00	Contract Classes	38,364	59,000	
001-00-00-347-207-00	BTF Rentals	49,000	50,000	
001-00-00-347-208-00	Showmobile Rentals	2,778	1,100	
001-00-00-347-415-00	Jazz Festival	2,457,223	3,260,000	
001-00-00-347-416-00	Jazz in the Garden-Vendors	7,592	99,000	
001-00-00-347-418-00	Jazz in the Gardens - Women's Impact	11,864	155,000	
001-00-00-347-419-00	Council Special Events Revenue	5,000	0	
001-00-00-349-101-00	Vending Machines	4,283	5,000	
001-00-00-349-102-00	Cost Recovery	43,855	20,000	

FY 2018-2019 Annual Budget

General Fund

Revenues- Con't		Estimated 09/30/18	Manager's 2019 Budget	Notes
Fines and Forfeitures				
001-00-00-351-100-00	Parking Fines	3,191	3,500	
001-00-00-351-200-00	School Crossing Guard - Clerk	472	2,400	
001-00-00-351-300-00	School Crossing Guard - County	217,993	230,000	
001-00-00-351-500-00	Traffic Fines	272,020	150,000	
001-00-00-351-510-00	Red Light Camera - County	816,907	750,000	
001-00-00-354-100-00	Nuisance Abatement Fine	1,401	0	
001-00-00-354-101-00	Code Enforcement Lot Clearing Fines	0	0	
001-00-00-354-103-00	Code Enforcement Fines	149,079	200,000	
001-00-00-359-010-00	Red Light Camera Fines	3,689,143	3,500,000	
001-00-00-359-011-00	Red Light Special Master	174,714	250,000	
001-00-00-359-200-00	False Alarms Fines	159,538	175,000	
Miscellaneous Revenues				
001-00-00-361-100-00	Interest	229,249	125,000	
001-00-00-365-000-00	Sales of Other Assets	10,092	0	
001-00-00-366-000-00	Contributions and Donations	17,310	0	
001-00-00-369-400-00	Slot Machine Revenue	1,177,743	1,100,000	
001-00-00-369-900-00	Other Miscellaneous Revenues	139,879	10,000	
001-00-00-369-902-00	Lobbying Registration Fees	15,375	10,000	
001-00-00-369-903-00	Insurance Reimbursement	180,665	60,000	
001-00-00-369-905-00	Foreclosure property registry	232,200	75,000	
001-00-00-369-906-00	Rebates	350	350	
001-00-00-369-907-00	Event Parking	22,617	22,000	
001-00-00-369-908-00	BillBoard	150,000	150,000	
001-00-00-369-908-00	Police Vehicle usage	68,481	65,000	
Other Sources				
001-00-00-381-015-10	Inter Transf - Transportation	402,018	414,078	
001-00-00-381-026-15	Inter Transf - Develop Svc.	419,242	431,820	
001-00-00-381-029-41	Inter Transf - Stormwater	271,390	279,532	
001-00-00-381-030-41	Inter Transfer - Repayment GF from Devl. Svc	100,000	250,000	
001-00-00-384-000-00	Bond Proceeds	0	0	
Fund Balance Forward				
001-00-00-389-000-00	Re-appropriation of Fund Balance	0	0	
TOTAL GENERAL FUND REVENUE		**$72,411,389**	**$74,735,676**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

Office of the Mayor

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Operating Expenditures				
001-11-00-511-310-00	Professional Services	153,581	80,000	Lobbying Activities
001-11-00-511-400-00	Travel and Per Diem	17,068	10,000	
001-11-00-511-440-00	Rentals and Leases	0	0	
001-11-00-511-480-00	Promotional Activities	5,000	0	
001-11-00-511-520-00	Operating Supplies	5,001	0	
001-11-00-511-523-00	CMG Junior Council	15,000	17,500	
001-11-00-511-540-00	Books, Publications, and Dues	76,753	77,522	
001-11-00-511-550-00	Educational & Training	1,500	1,500	
Non-Operating Expenditures				
001-11-00-511-821-00	Aid to Community Organization	0	0	
Total Legislative		**$273,902**	**$186,522**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

LEGISLATIVE

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-11-01-511-102-00	Regular Salaries and Wages	306,716	408,297	
001-11-01-511-104-00	Overtime	20,448	15,000	
001-11-01-511-105-00	Special Pay	565	4,801	
001-11-01-511-106-00	Mayor's Salary	39,577	42,000	
001-11-01-511-107-00	Council Salaries	67,846	72,001	
001-11-01-511-201-00	FICA	32,043	39,624	
001-11-01-511-202-00	Retirement	34,264	43,594	
001-11-01-511-203-00	Life and Health Insurance	110,737	134,625	
001-11-01-511-204-00	Workers' Compensation	2,259	1,965	
001-11-01-511-206-00	ICMA Deferred Compensation	895	951	
Operating Expenditures				
001-11-01-511-411-00	Telephone	11,437	12,000	
001-11-01-511-421-00	Postage & Freight	0	0	
001-11-01-511-490-00	Mayor's Expense	14,400	14,400	
001-11-01-511-490-01	Mayor's Special Event	5,000	5,000	
001-11-01-511-491-00	Seat 1 Expense Account	14,400	14,400	
001-11-01-511-491-01	Seat 1 Special Event	5,000	5,000	
001-11-01-511-492-00	Seat 2 Expense Account	14,400	14,400	
001-11-01-511-492-01	Seat 2 Special Event	5,000	5,000	
001-11-01-511-493-00	Seat 3 Expense Account	14,400	14,400	
001-11-01-511-493-01	Seat 3 Special Event	5,000	5,000	
001-11-01-511-494-00	Seat 4 Expense Account	14,400	14,400	
001-11-01-511-494-01	Seat 4 Special Event	5,000	5,000	
001-11-01-511-495-00	At Large Seat 5 Expense	14,400	14,400	
001-11-01-511-495-01	At Large Seat 5 Special Event	5,000	5,000	
001-11-01-511-496-00	At Large Seat 6 Expense	14,400	14,400	
001-11-01-511-496-01	At Large Seat 6 Special Event	5,000	5,000	
001-11-01-511-510-00	Office Supplies	5,548	5,493	
001-11-01-511-520-00	Operating Supplies	482	5,000	
001-11-01-511-550-00	Educational & Training	0	5,900	
Total Legislative		**$768,617**	**$927,051**	

OFFICE OF THE CITY MANAGER

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-12-01-512-102-00	Regular Salaries and Wages	874,974	943,197	
001-12-01-512-104-00	Overtime	149	0	
001-12-01-512-105-00	Special Pay	16,754	17,400	
001-12-01-512-201-00	FICA	60,922	70,477	
001-12-01-512-202-00	Retirement	145,729	165,196	
001-12-01-512-203-00	Life and Health Insurance	89,326	96,482	
001-12-01-512-204-00	Workers' Compensation	4,259	3,590	
Operating Expenditures				
001-12-01-512-310-00	Professional Services	106,313	30,000	
001-12-01-512-340-00	Other Contractual	20,000	10,000	
001-12-01-512-400-00	Travel and Per Diem	9,300	11,000	
001-12-01-512-421-00	Postage & Freight	100	50	
001-12-01-512-440-00	Rentals & Leases	4,514	4,440	
001-12-01-512-470-00	Printing & Binding	120	120	
001-12-01-512-492-00	Special Events	0	0	
001-12-01-512-510-00	Office Supplies	1,963	2,000	
001-12-01-512-520-00	Operating Supplies	2,034	2,000	
001-12-01-512-540-00	Books, Publications, and Dues	2,810	3,340	
001-12-01-512-550-00	Educational & Training	2,240	35,000	
Operating Expenditures				
001-12-01-512-991-00	Working Capital Reserve	0	211,500	
Total City Manager		**$1,341,506**	**$1,605,792**	

OFFICE OF THE CITY MANAGER

Public Affairs Office

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-12-02-512-102-00	Regular Salaries and Wages	185,894	299,340	Two (2) Public Affairs Specialist added
001-12-02-512-104-00	Overtime	706	0	
001-12-02-512-105-00	Special Pay	2,412	4,801	
001-12-02-512-201-00	FICA	14,371	24,556	
001-12-02-512-202-00	Retirement	15,166	24,916	
001-12-02-512-203-00	Life and Health Insurance	19,962	42,743	
001-12-02-512-204-00	Workers' Compensation	444	478	
Operating Expenditures				
001-12-02-512-310-00	Professional Services	93,672	125,000	
001-12-02-512-400-00	Travel & Per Diem	875	6,000	
001-12-02-512-421-00	Postage & Freight	300	0	
001-12-02-512-440-00	Rentals and Leases	5,063	10,000	
001-12-02-512-470-00	Printing & Binding	2,000	7,500	
001-12-02-512-492-00	Special Events	425,000	126,000	
001-12-02-512-493-00	Software License	7,525	23,000	
001-12-02-512-494-00	Advertising	47,595	75,000	
001-12-02-512-497-00	Other Obligations	0	0	
001-12-02-512-498-00	Jazz in the Gadens	3,338,302	0	Funding for JITG moved to separate division
001-12-02-512-510-00	Office Supplies	900	2,000	
001-12-02-512-520-00	Operating Supplies	13,642	5,000	
001-12-02-512-540-00	Books, Publications, and Dues	4,730	2,000	
001-12-02-512-550-00	Educational & Training	1,048	2,700	
Total Media & Special Events		**$4,179,604**	**$781,034**	

OFFICE OF THE CITY MANAGER

Special Events Division

Expenditures

	Estimated 09/30/18	Manager's 2019 Budget	Notes
Operating Expenditures			
001-12-03-512-498-00 Jazz in the Gadens	0	3,400,000	
Total Media & Special Events	**$0**	**$3,400,000**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

OFFICE OF THE CITY CLERK

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-13-01-513-102-00	Regular Salaries and Wages	227,824	304,402	
001-13-01-513-104-00	Overtime	450	0	
001-13-01-513-105-00	Special Pay	5,204	9,000	
001-13-01-513-201-00	FICA	17,512	23,932	
001-13-01-513-202-00	Retirement	31,689	48,409	
001-13-01-513-203-00	Life and Health Insurance	18,501	39,748	
001-13-01-513-204-00	Workers' Compensation	621	486	
Operating Expenditures				
001-13-01-513-310-00	Professional Services	1,877	2,500	
001-13-01-513-340-00	Other Contractual	3,399	0	
001-13-01-513-400-00	Travel and Per Diem	1,230	1,700	
001-13-01-513-440-00	Rentals & Leases	10,276	8,000	
001-13-01-513-470-00	Printing and Binding	25	0	
001-13-01-513-480-00	Promotional Activities	200	0	
001-13-01-513-491-00	Election	40,000	50,000	
001-13-01-513-494-00	Advertising	12,722	15,000	
001-13-01-513-510-00	Office Supplies	2,889	3,000	
001-13-01-513-520-00	Operating Supplies	1,500	32,840	
001-13-01-513-540-00	Books, Publications, and Dues	1,000	790	
001-13-01-513-550-00	Educational & Training	700	1,700	
Non-Operating Expenditures				
001-13-01-513-820-00	Commission for Women	0	0	
Total City Clerk		**$377,621**	**$541,507**	

FINANCE DEPARTMENT

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-13-02-513-102-00	Regular Salaries and Wages	736,062	717,513	
001-13-02-513-104-00	Overtime	76	0	
001-13-02-513-105-00	Special Pay	1,950	1,201	
001-13-02-513-201-00	FICA	51,805	55,113	
001-13-02-513-202-00	Retirement	86,722	81,188	
001-13-02-513-203-00	Life and Health Insurance	46,434	49,190	
001-13-02-513-204-00	Workers' Compensation	1,457	1,145	
Operating Expenditures				
001-13-02-513-310-00	Professional Services	6,100	19,000	
001-13-02-513-320-00	Accounting and Auditing	62,500	65,000	Annual Audit
001-13-02-513-400-00	Travel and Per Diem	3,000	5,990	
001-13-02-513-421-00	Postage & Freight	6	0	
001-13-02-513-493-00	Software License	0	0	
001-13-02-513-510-00	Office Supplies	2,400	3,030	
001-13-02-513-520-00	Operating Supplies	2,249	2,870	
001-13-02-513-540-00	Books, Publications, and Dues	1,115	1,960	
001-13-02-513-550-00	Educational & Training	1,200	3,220	
Total Finance		**$1,003,076**	**$1,006,420**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

HUMAN RESOURCES DEPARTMENT

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-13-03-513-102-00	Regular Salaries and Wages	572,422	650,866	
001-13-03-513-104-00	Overtime	13	0	
001-13-03-513-105-00	Special Pay	7,880	9,000	
001-13-03-513-201-00	FICA	43,085	49,886	
001-13-03-513-202-00	Retirement	64,601	75,434	
001-13-03-513-203-00	Life and Health Insurance	50,408	58,359	
001-13-03-513-204-00	Workers' Compensation	1,193	1,039	
001-13-03-513-231-00	Retirees Insurance Stipends	86,442	92,004	
Operating Expenditures				
001-13-03-513-310-00	Professional Services	61,500	16,500	
001-13-03-513-313-00	Background Verifications	7,015	7,450	
001-13-03-513-314-00	Drug & Physical	30,000	35,855	
001-13-03-513-316-00	Psychological/Physical Testing	50,604	31,250	
001-13-03-513-400-00	Travel and Per Diem	6,621	11,350	
001-13-03-513-421-00	Postage & Freight	150	250	
001-13-03-513-440-00	Rentals and Leases	3,180	3,500	
001-13-03-513-470-00	Printing & Binding	250	250	
001-13-03-513-493-00	Software License	10,448	10,000	
001-13-03-513-510-00	Office Supplies	3,885	2,000	
001-13-03-513-520-00	Operating Supplies	5,068	5,000	
001-13-03-513-540-00	Books, Publications, Dues	2,843	4,020	
001-13-03-513-550-00	Educational & Training	5,800	9,770	
Total Human Resources		**$1,013,408**	**$1,073,783**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

OFFICE OF THE CITY ATTORNEY

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-14-00-514-102-00	Salaries	348,010	380,509	
001-14-00-514-105-00	Special Pay	10,177	10,800	
001-14-00-514-201-00	FICA	24,146	27,172	
001-14-00-514-202-00	Retirement	57,007	65,062	
001-14-00-514-203-00	Life and Health Insurance	43,670	48,563	
001-14-00-514-204-00	Workers' Compensation	717	607	
Operating Expenditures				
001-14-00-514-310-00	Professional Services	60,000	50,000	For Litigation and outside Counsel Service
001-14-00-514-330-00	Court Reporter Services	132	500	
001-14-00-514-340-00	Other Contractual	0	5,500	
001-14-00-514-400-00	Travel and Per Diem	2,500	3,000	
001-14-00-514-421-00	Postage & Freight	281	500	
001-14-00-514-440-00	Rentals and Leases	1,716	2,000	
001-14-00-514-510-00	Office Supplies	1,764	2,500	
001-14-00-514-520-00	Operating Supplies	117	200	
001-14-00-514-540-00	Books, Publications, and Dues	6,000	6,000	
001-14-00-514-550-00	Educational & Training	1,500	2,000	
Total City Attorney		**$557,737**	**$604,913**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

Expenditures

PLANNING & ZONING OFFICE

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-15-01-515-102-00	Regular Salaries & Wages	275,262	444,262	Principal Planner and Zoning Enf Officer added
001-15-01-515-105-00	Special Pay	3,392	4,801	
001-15-01-515-201-00	FICA	21,299	34,247	
001-15-01-515-202-00	Retirement	22,183	36,979	
001-15-01-515-203-00	Life & Health Insurance	22,709	49,435	
001-15-01-515-204-00	Workers' Compensation	567	709	
Operating Expenditures				
001-15-01-515-310-00	Professional Services	60,773	55,000	
001-15-01-515-340-00	Contractual Service	142,885	75,000	
001-15-01-515-400-00	Travel and Per Diem	3,088	3,088	
001-15-01-515-470-00	Printing & Binding	300	1,200	
001-15-01-515-493-00	Software License	1,534	4,285	
001-15-01-515-494-00	Advertising	10,000	10,000	
001-15-01-515-510-00	Office Suppleis	629	1,000	
001-15-01-515-520-00	Operating Supplies	0	11,400	
001-15-01-515-540-00	Books, Publications and Dues	1,891	1,860	
001-15-01-515-550-00	Educational & Training	2,010	1,590	
001-15-01-515-640-00	Machinery & Equpiment	0	0	
Total P&Z Division		**$568,521**	**$734,856**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police School Crossing Guard Program Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-21-00-521-102-00	Regular Salaries and Wages	79,552	73,719	
001-21-00-521-103-00	Salaries and Wages (Part-time)	322,270	325,000	
001-21-00-521-104-00	Overtime	1,846	3,000	
001-21-00-521-105-00	Special Pay	2,601	2,761	
001-21-00-521-106-00	Off Duty Services	0	0	
001-21-00-521-201-00	FICA	31,141	32,451	
001-21-00-521-202-00	Retirement	31,559	35,106	
001-21-00-521-203-00	Life and Health Insurance	15,523	9,107	
001-21-00-521-204-00	Workers' Compensation	17,155	10,365	
001-21-00-521-206-00	ICMA Deferred Comp - Benefit	2,052	0	
Operating Expenditures				
001-21-00-521-400-00	Travel and Per Diem	0	0	
001-21-00-521-510-00	Office Supplies	500	500	
001-21-00-521-520-00	Operating Supplies	1,419	3,600	
001-21-00-521-525-00	Uniforms	2,999	3,000	
001-21-00-521-540-00	Books, Publications, and Dues	0	200	
001-21-00-521-550-00	Educational & Training	170	2,960	
Total School Crossing Guards		**$508,786**	**$501,769**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Adminsitration Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-21-01-521-102-00	Regular Salaries and Wages	16,309,020	19,164,724	Two (2) Real Time Crime Analysts added
001-21-01-521-104-00	Overtime	1,765,315	1,791,304	
001-21-01-521-105-00	Special Pay	307,021	341,844	
001-21-01-521-106-00	Off Duty Services	1,300,000	1,300,000	
001-21-01-521-201-00	FICA	1,356,668	1,688,806	
001-21-01-521-202-00	Retirement	3,547,835	4,594,797	
001-21-01-521-203-00	Life and Health Insurance	1,688,674	2,160,337	
001-21-01-521-204-00	Workers' Compensation	544,268	451,117	
001-21-01-521-206-00	ICMA Deferred Comp - Benefit	85,686	86,803	
Operating Expenditures				
001-21-01-521-310-00	Professional Services	295,684	267,100	
001-21-01-521-340-00	Other Contractual	61,858	98,000	
001-21-01-521-400-00	Travel and Per Diem	34,558	40,735	
001-21-01-521-410-00	Communications Svc.	30,150	30,400	
001-21-01-521-411-00	Telephones	21,000	21,000	
001-21-01-521-421-00	Postage & Freight	483	7,000	
001-21-01-521-434-00	Cable T.V. service	960	960	
001-21-01-521-440-00	Rentals and Leases	32,574	30,000	
001-21-01-521-460-00	Maintenance	0	0	
001-21-01-521-493-00	Sofware License	28,662	329,915	Real Time Crime Center softwares license
001-21-01-521-494-00	Advertising	0	300	
001-21-01-521-510-00	Office Supplies	3,500	3,500	
001-21-01-521-520-00	Operating Supplies	104,493	99,700	
001-21-01-521-525-00	Uniforms	11,357	0	
001-21-01-521-540-00	Books, Publications, and Dues	5,940	4,425	
001-21-01-521-550-00	Educational & Training	65,813	61,600	
Capital Outlay				
001-21-01-521-640-00	Equipment	0	0	
Non-Operating Expenditures				
001-21-01-521-821-00	Contribution to Non Profit Organization	7,000	0	
Total Police		**$27,608,518**	**$32,574,367**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Investigations Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Operating Expenditures				
001-21-02-521-310-00	Professional Services	2,052	2,000	
001-21-02-521-350-00	Investigations	1,605	5,500	
001-21-02-521-400-00	Travel and Per Diem	0	1,000	
001-21-02-521-440-00	Rentals and Leases	45,000	40,000	
001-21-02-521-460-00	Repairs & Maintenance	0	0	
001-21-02-521-510-00	Office Supplies	5,519	5,500	
001-21-02-521-520-00	Operating Supplies	7,759	5,000	
Total Police Investigations		**$61,936**	**$59,000**	

PUBLIC SAFETY DEPARTMENT

Police Operations Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Operating Expenditures				
001-21-03-521-310-00	Professional Services	1,400	0	
001-21-03-521-340-00	Other Contractual	24,180	28,000	
001-21-03-521-440-00	Rentals and Leases	0	0	
001-21-03-521-460-00	Repairs and Maintenance Service	6,583	6,500	
001-21-03-521-510-00	Office Supplies	2,000	2,000	
001-21-03-521-520-00	Operating Supplies	5,065	5,800	
001-21-03-521-525-00	Uniforms	10,000	0	
001-21-03-521-540-00	Books, Publications, and Dues	0	0	
Total Police Operations		**$49,228**	**$42,300**	

PUBLIC SAFETY DEPARTMENT

Police Support Services Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Operating Expenditures				
001-21-04-521-310-00	Professional Services	45,193	42,460	
001-21-04-521-440-00	Rentals and Leases	0	0	
001-21-04-521-460-00	Repairs and Maintenance Service	158	0	
001-21-04-521-470-00	Printing & Binding	29,040	48,513	
001-21-04-521-497-00	Other Obligations	8,137	10,000	
001-21-04-521-510-00	Office Supplies	602	602	
001-21-04-521-520-00	Operating Supplies	4,000	5,000	
001-21-04-521-525-00	Uniforms	35,495	56,500	
001-21-04-521-540-00	Books, Publications, and Dues	111,942	103,500	
Total Police Support		**$234,567**	**$266,575**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Cops Grant

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-21-06-521-102-00	Regular Salaries and Wages	573,145	642,296	
001-21-06-521-104-00	Overtime	72,892	75,079	
001-21-06-521-105-00	Special Pay	13,003	12,680	
001-21-06-521-106-00	Off Duty Service	143,000	143,000	
001-21-06-521-201-00	FICA	53,537	64,345	
001-21-06-521-202-00	Retirement	138,649	170,877	
001-21-06-521-203-00	Life and Health Insurance	76,685	87,468	
001-21-06-521-204-00	Worker's Compensation	22,239	16,282	
Total Police COPS II		**$1,093,150**	**$1,212,027**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

COPS III

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-21-07-521-102-00	Regular Salaries and Wages	571,012	637,988	
001-21-07-521-104-00	Overtime	110,182	113,488	
001-21-07-521-105-00	Special Pay	20,400	20,520	
001-21-07-521-106-00	Off Duty Service	175,000	175,000	
001-21-07-521-201-00	FICA	56,184	71,002	
001-21-07-521-202-00	Retirement	150,959	188,283	
001-21-07-521-203-00	Life and Health Insurance	63,216	69,572	
001-21-07-521-204-00	Worker's Compensation	19,961	14,033	
Total Police COPS III		**$1,166,914**	**$1,289,886**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

COPS IV

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-21-08-521-102-00	Regular Salaries and Wages	571,723	643,184	
001-21-08-521-104-00	Overtime	55,545	57,212	
001-21-08-521-105-00	Special Pay	7,155	6,560	
001-21-08-521-106-00	Off Duty Service	67,000	67,000	
001-21-08-521-201-00	FICA	49,416	57,577	
001-21-08-521-202-00	Retirement	134,219	167,086	
001-21-08-521-203-00	Life and Health Insurance	69,493	77,494	
001-21-08-521-204-00	Worker's Compensation	20,705	16,084	
Total Police COPS IV		**$975,255**	**$1,092,197**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

CODE COMPLIANCE DIVISION

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-29-01-529-102-00	Regular Salaries and Wages	865,696	1,021,509	
001-29-01-529-104-00	Overtime	13,192	20,000	
001-29-01-529-105-00	Special Pay	6,093	6,001	
001-29-01-529-201-00	FICA	65,011	87,936	
001-29-01-529-202-00	Retirement	69,293	85,127	
001-29-01-529-203-00	Life and Health Insurance	122,197	155,055	
001-29-01-529-204-00	Workers' Compensation	12,611	11,273	
001-29-01-529-206-00	ICMA Deferred Comp - Benefit	1,755	3,916	
Operating Expenditures				
001-29-01-529-310-00	Professional Services	12,800	18,000	
001-29-01-529-340-00	Other Contractual	15,542	17,500	
001-29-01-529-400-00	Travel and Per Diem	0	2,064	
001-29-01-529-421-00	Postage & Freight	29	100	
001-29-01-529-440-00	Rentals and Leases	11,097	13,000	
001-29-01-529-470-00	Printing & Binding	6,887	9,500	
001-29-01-529-510-00	Office Supplies	3,998	5,000	
001-29-01-529-520-00	Operating Supplies	1,395	10,000	
001-29-01-529-525-00	Uniforms	1,641	4,500	
001-29-01-529-540-00	Books, Publications, and Dues	937	1,425	
001-29-01-529-550-00	Educational & Training	1,900	5,991	
Total Code Enforcement		**$1,212,073**	**$1,477,897**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Recreation Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-72-00-572-102-00	Regular Salaries and Wages	779,081	950,895	
001-72-00-572-104-00	Overtime	20,097	7,500	
001-72-00-572-105-00	Special Pay	6,127	7,800	
001-72-00-572-201-00	FICA	59,857	74,984	
001-72-00-572-202-00	Retirement	71,853	93,768	
001-72-00-572-203-00	Life and Health Insurance	98,249	131,568	
001-72-00-572-204-00	Workers' Compensation	18,254	17,273	
001-72-00-572-206-00	ICMA Deferred Comp - Benefit	3,179	0	
Operating Expenditures				
001-72-00-572-310-00	Professional Services	15,358	48,200	
001-72-00-572-340-00	Other Contractual	139,632	95,000	
001-72-00-572-341-00	Other Contactual - Maintenance	1,291	3,949	
001-72-00-572-400-00	Travel and Per Diem	75	7,500	
001-72-00-572-410-00	Communications Svc.	1,793	2,250	
001-72-00-572-411-00	Telephone	73,488	75,100	
001-72-00-572-421-00	Postage & Freight	0	0	
001-72-00-572-431-00	Electricity	94,723	133,200	
001-72-00-572-432-00	Water	40,429	57,250	
001-72-00-572-433-00	Gas	46	120	
001-72-00-572-440-00	Rentals and Leases	48,394	45,300	
001-72-00-572-460-00	Repairs and Maintenance	0	0	
001-72-00-572-461-00	Repairs & Maint - Maintenance	4,645	12,550	
001-72-00-572-470-00	Printing & Binding	6,900	7,500	
001-72-00-572-492-00	Special Events	0	132,500	
001-72-00-572-494-00	Advertising	0	5,000	
001-72-00-572-497-00	Other Obligations	50,056	44,950	
001-72-00-572-510-00	Office Supplies	3,546	1,000	
001-72-00-572-520-00	Operating Supplies	68,877	9,500	
001-72-00-572-525-00	Uniforms	2,500	10,000	
001-72-00-572-540-00	Books, Publications, and Dues	500	2,750	
001-72-00-572-550-00	Educational & Training	300	0	
Capital Outlay				
001-72-00-572-643-00	Computer Software	0	0	
Non-Operating Expenditures				
001-72-00-572-991-00	Reserve for New Parks facilities operations	0	908,227	Three (3) new parks will open in FY 2019
Total P&R Recreation		**$1,609,250**	**$2,885,634**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PARKS & RECREATION

Maintenance Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-72-01-572-102-00	Regular Salaries and Wages	674,453	766,341	
001-72-01-572-104-00	Overtime	17,779	10,000	
001-72-01-572-105-00	Special Pay	6,078	6,781	
001-72-01-572-201-00	FICA	51,440	58,634	
001-72-01-572-202-00	Retirement	54,824	64,617	
001-72-01-572-203-00	Life and Health Insurance	113,580	136,910	
001-72-01-572-204-00	Workers' Compensation	33,095	28,411	
Operating Expenditures				
001-72-01-572-310-00	Professional Services	0	0	
001-72-01-572-340-00	Other Contractual	185,261	128,700	
001-72-01-572-343-00	Park Maintenance Contract	0	0	
001-72-01-572-431-00	Electricity	2,439	3,180	
001-72-01-572-432-00	Water	4,359	3,050	
001-72-01-572-434-00	Cable T.V. service	1,343	1,380	
001-72-01-572-440-00	Rentals and Leases	11,633	11,600	
001-72-01-572-460-00	Repairs and Maintenance Serv	32,417	65,800	
001-72-01-572-497-00	Other Obligations	5,795	5,397	
001-72-01-572-510-00	Office Supplies	0	300	
001-72-01-572-520-00	Operating Supplies	15,000	19,400	
001-72-01-572-525-00	Uniforms	5,000	5,645	
001-72-01-572-531-00	Landscape Supplies/Materials	6,000	20,000	
001-72-01-572-550-00	Educational & Training	0	1,500	
Capital Outlay				
001-72-01-572-640-00	Machinery and Equipment	0	0	
Total P&R Maintenance		**$1,220,495**	**$1,337,646**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Community Center Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-72-02-572-102-00	Regular Salaries and Wages	445,148	624,988	
001-72-02-572-104-00	Overtime	11,792	5,000	
001-72-02-572-105-00	Special Pay	1,973	3,600	
001-72-02-572-201-00	FICA	34,674	48,725	
001-72-02-572-202-00	Retirement	36,191	52,647	
001-72-02-572-203-00	Life and Health Insurance	44,049	67,935	
001-72-02-572-204-00	Workers' Compensation	13,612	13,128	
Operating Expenditures				
001-72-02-572-310-00	Professional Services	38,000	19,500	
001-72-02-572-340-00	Other Contractual	8,755	8,500	
001-72-02-572-341-00	Other Contractual - Maintenance	11,148	9,924	
001-72-02-572-344-00	Instructors payments	41,300	41,000	
001-72-02-572-400-00	Travel & Per Diem	0	1,000	
001-72-02-572-411-00	Telephone	5,584	5,700	
001-72-02-572-431-00	Electricity	121,518	144,900	
001-72-02-572-432-00	Water	21,289	21,638	
001-72-02-572-433-00	Gas	130	192	
001-72-02-572-440-00	Rentals and Leases	7,556	6,000	
001-72-02-572-460-00	Repairs and Maintenance Service	23,273	50,000	
001-72-02-572-461-00	Repairs & Maintenance - Bldg.	58,941	76,184	
001-72-02-572-470-00	Printing & Binding	0	0	
001-72-02-572-497-00	Other Obligation	21,666	18,427	
001-72-02-572-510-00	Office Supplies	2,995	4,500	
001-72-02-572-520-00	Operating Supplies	21,921	22,000	
001-72-02-572-525-00	Uniforms	4,000	5,500	
001-72-02-572-528-00	Small Tools and Equipment	0	1,000	
001-72-02-572-531-00	Landscape Supplies/Materials	0	1,000	
001-72-02-572-540-00	Memberships & Subcriptions	0	500	
001-72-02-572-550-00	Educational & Training	100	1,000	
Total BTF Community Center		**$975,614**	**$1,254,488**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Athletics Program

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-72-04-572-102-00	Regular Salaries and Wages	497,116	471,971	
001-72-04-572-104-00	Overtime	12,364	20,000	
001-72-04-572-105-00	Special Pay	2,315	1,801	
001-72-04-572-201-00	FICA	38,197	36,969	
001-72-04-572-202-00	Retirement	40,418	48,052	
001-72-04-572-203-00	Life and Health Insurance	72,940	106,961	
001-72-04-572-204-00	Workers' Compensation	13,693	10,042	
001-72-04-572-206-00	Deferred Compensation	0	0	
Operating Expenditures				
001-72-04-572-310-00	Professional Services	69,058	68,000	
001-72-04-572-340-00	Other Contractual Services	107,800	393,000	
001-72-04-572-400-00	Travel and Per Diem	0	0	
001-72-04-572-410-00	Communications Svc.	0	0	
001-72-04-572-440-00	Rental and Leases	26,925	30,000	
001-72-04-572-450-00	Insurance	0	12,000	
001-72-04-572-470-00	Printing & Binding	2,758	5,850	
001-72-04-572-493-00	Software	0	0	
001-72-04-572-510-00	Office Supplies	0	600	
001-72-04-572-520-00	Operating Supplies	111,500	111,500	
001-72-04-572-540-00	Memberships & Subscriptions	3,825	5,000	
001-72-04-572-550-00	Educational & Training	0	2,000	
Total Athletic Division		**$998,907**	**$1,323,746**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Bunche Pool Program

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-72-05-572-102-00	Regular Salaries and Wages	13,761	81,482	
001-72-05-572-104-00	Overtime	587	2,500	
001-72-05-572-201-00	FICA	1,095	6,421	
001-72-05-572-202-00	Retirement	1,158	6,990	
001-72-05-572-203-00	Life and Health Insurance	2,108	5,962	
001-72-05-572-204-00	Workers' Compensation	365	1,912	
Operating Expenditures				
001-72-05-572-310-00	Professional Services	4,283	0	
001-72-05-572-340-00	Other Contractual	1,088	1,425	
001-72-05-572-341-00	Contractual Svc - PW	0	7,255	
001-72-05-572-411-00	Telephone Services	0	1,610	
001-72-05-572-431-00	Electricity	0	2,541	
001-72-05-572-432-00	Water	0	13,765	
001-72-05-572-440-00	Rentals and Leases	933	4,800	
001-72-05-572-460-00	Repairs and Maintenance Service	1,365	10,056	
001-72-05-572-461-00	Facililty/Grounds Maint	1,125	1,350	
001-72-05-572-497-00	Other Obligations - PW	375	0	
001-72-05-572-510-00	Office Supplies	0	1,000	
001-72-05-572-520-00	Operating Supplies	2,060	10,902	
001-72-05-572-521-00	Operating Supplies - PW	0	841	
001-72-05-572-525-00	Uniforms	3,596	3,000	
Total Athletic Division		**$33,898**	**$163,812**	

GENERAL SERVICES

Office of Procurement Management

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-13-05-513-102-00	Regular Salaries and Wages	248,375	324,170	
001-13-05-513-105-00	Special Pay	2,654	3,000	
001-13-05-513-201-00	FICA	19,081	24,923	
001-13-05-513-202-00	Retirement	30,864	40,805	
001-13-05-513-203-00	Life and Health Insurance	32,558	47,348	
001-13-05-513-204-00	Workers' Compensation	537	518	
001-13-05-513-206-00	ICMA Deferred Comp - Benefit	3,648	4,667	
Operating Expenditures				
001-13-05-513-310-00	Professional Services	0	0	
001-13-05-513-400-00	Travel & Per Diem	780	500	
001-13-05-513-421-00	Postage & Freight	50	250	
001-13-05-513-440-00	Rentals and Leases	1,837	1,838	
001-13-05-513-470-00	Printing	58	600	
001-13-05-513-493-00	Software License	20,005	20,500	
001-13-05-513-510-00	Office Supplies	1,783	2,000	
001-13-05-513-520-00	Operating Supplies	500	500	
001-13-05-513-540-00	Books, Publications, and Dues	439	800	
001-13-05-513-550-00	Educational & Training	1,390	750	
Total Office of Procurement Management		**$364,559**	**$473,169**	

GENERAL SERVICES

Office of Information Technology

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-16-01-516-102-00	Regular Salaries and Wages	590,477	744,768	Network Manager position added
001-16-01-516-104-00	Overtime	31,260	0	
001-16-01-516-105-00	Special Pay	4,466	4,801	
001-16-01-516-201-00	FICA	45,607	56,349	
001-16-01-516-202-00	Retirement	65,142	80,699	
001-16-01-516-203-00	Life and Health Insurance	60,047	85,325	
001-16-01-516-204-00	Workers' Compensation	1,263	1,183	
Operating Expenditures				
001-16-01-516-310-00	Professional Services	80,078	92,078	
001-16-01-516-400-00	Travel & Per Diem	3,448	4,900	
001-16-01-516-410-00	Communications Svc.	312,550	320,140	
001-16-01-516-411-00	Telephone Services	10,920	10,920	
001-16-01-516-421-00	Postage & Freight	22	100	
001-16-01-516-440-00	Rental & Leases	1,200	1,200	
001-16-01-516-460-00	Repairs and Maintenance Service	210,563	358,302	
001-16-01-516-493-00	Software License	631,348	695,788	
001-16-01-516-510-00	Office Supplies	1,600	1,600	
001-16-01-516-520-00	Operating Supplies	7,500	8,457	
001-16-01-516-521-00	Computers	86,608	98,843	
001-16-01-516-524-00	Computer software < $5K	0	2,000	
001-16-01-516-525-00	Uniforms	927	500	
001-16-01-516-540-00	Books, Publications, and Dues	240	885	
001-16-01-516-550-00	Educational & Training	10,764	6,680	
Capital Outlay				
001-16-01-516-642-00	Computer Hardware Upgrade	91,915	51,000	
001-16-01-516-643-00	Computer Software	45,092	2,500	
Total IT		**$2,293,036**	**$2,629,017**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

GENERAL SERVICES

Fleet Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-19-03-519-102-00	Regular Salaries and Wages	146,386	182,772	
001-19-03-519-104-00	Overtime	0	0	
001-19-03-519-105-00	Special Pay	3,392	3,600	
001-19-03-519-201-00	FICA	11,524	14,322	
001-19-03-519-202-00	Retirement	11,825	15,214	
001-19-03-519-203-00	Life and Health Insurance	13,380	17,208	
001-19-03-519-204-00	Workers' Compensation	2,908	2,505	
Operating Expenditures				
001-19-03-519-310-00	Professional Services	0	500	
001-19-03-519-400-00	Travel & Per Diem	400	1,500	
001-19-03-519-440-00	Rentals & Leases	410	410	
001-19-03-519-460-00	Repairs and Maintenance Service	958,960	850,000	
001-19-03-519-510-00	Office Supplies	500	500	
001-19-03-519-520-00	Operating Supplies	3,025	1,000	
001-19-03-519-527-00	Gasoline & Lubricants	790,270	700,000	
001-19-03-519-540-00	Books, Publications, and Dues	348	400	
001-19-03-519-550-00	Educational & Training	263	500	
Capital Outlay				
001-19-03-519-640-00	Machinery & Equpiment	393,148	540,000	$540,000 Vehicle Replacement
Total Fleet		**$2,336,739**	**$2,330,431**	

GENERAL SERVICES

City Hall Maintenance Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-19-04-519-102-00	Regular Salaries and Wages	125,265	191,732	
001-19-04-519-104-00	Overtime	0	2,500	
001-19-04-519-105-00	Special Pay	1,470	2,161	
001-19-04-519-201-00	FICA	9,486	14,747	
001-19-04-519-202-00	Retirement	10,101	16,083	
001-19-04-519-203-00	Life and Health Insurance	10,587	20,768	
001-19-04-519-204-00	Workers' Compensation	260	2,046	
Operating Expenditures				
001-19-04-519-340-00	Contractual Services	114,672	132,253	
001-19-04-519-431-00	Electricity	189,445	223,960	
001-19-04-519-432-00	Water	49,000	61,500	
001-19-04-519-433-00	Cable Service	3,804	3,900	
001-19-04-519-460-00	Repairs and Maintenance Service	174,966	184,242	
001-19-04-519-497-00	Other Obligations	1,035	990	
001-19-04-519-510-00	Office Supplies	500	500	
001-19-04-519-520-00	Operating Supplies	18,883	4,900	
001-19-04-519-525-00	Uniforms	0	425	
001-19-04-519-527-00	Gasoline & Lubricants	1,500	1,500	
Total City Hall Maintenance		**$710,975**	**$864,207**	

City of Miami Gardens

FY 2018-2019 Annual Budget

General Fund

GENERAL SERVICES

Non-Departmental Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
001-19-01-519-205-00	Unemployment Compensation	25,000	35,000	
Operating Expenditures				
001-19-01-519-310-00	Professional Services	131,770	132,500	
001-19-01-519-340-00	Other Contractual	1,839,566	1,843,670	
001-19-01-519-421-00	Postage & Freight	21,364	41,830	
001-19-01-519-450-00	Insurance	1,422,800	1,456,200	
001-19-01-519-460-00	Repairs and Maintenance Service	285	0	
001-19-01-519-497-00	Other Obligations	94,293	92,835	
001-19-01-519-520-00	Operating Supplies	53,824	0	
001-19-01-519-529-00	Hurricane Related expenses	147,927	0	
001-19-01-519-540-00	Books, Publications, and Dues	259	124	
Non-Operating Expenditures				
001-19-01-519-915-30	Transfer to Capital Projs Fund	5,346,828	5,590,299	
001-19-01-519-918-21	Transfer to Debt Service Fund	7,955,206	1,657,477	
001-19-01-519-993-00	Working Capital Reserve	0	1,245,695	
Total Non-Departmental		**$17,039,121**	**$12,095,630**	

Total General Fund Expenditures	**$70,577,012**	**$74,735,676**

General Fund Revenues (-) Expenditures	**$1,834,377**	**-$1**

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

Revenues

		Estimated 09/30/18	Manager's 2019 Budget	Notes
100-00-00-312-410-00	First Local Option Fuel Tax	1,618,717	1,690,626	
100-00-00-312-420-00	Second Local Option Fuel Tax	622,886	649,821	
100-00-00-312-600-00	CITT	4,300,000	4,300,000	
100-00-00-322-002-00	Public Works Bldg Permit Fees	226,045	100,000	
100-00-00-329-100-00	Banners Permits	6,325	2,000	
100-00-00-334-390-00	FDOT - Landscape agm	35,280	31,358	
100-00-00-335-120-00	State Revenue Sharing	884,973	894,259	
100-00-00-345-200-00	Surcharge	49,135	25,000	
100-00-00-351-100-00	Parking Fines	2,499	2,800	
100-00-00-361-100-00	Interest	94,303	40,000	
100-00-00-362-100-00	Bus Benches	15,270	39,200	
100-00-00-369-900-00	Other Miscellaneous Revenues	38	700	
100-00-00-369-901-00	Landscape in lieu of	0	0	
100-00-00-381-029-41	Inter Transf - Stormwater	197,013	202,924	
100-00-00-389-902-00	Reappropriated Capital CITT fund balance	0	1,148,471	
100-00-00-389-903-00	Reappropriated Transit CITT fund balance	0	369,003	
100-00-00-389-904-00	Reappropriated Fund Balance	0	0	
Total Revenues		**$8,052,483**	**$9,496,162**	

Total Transportation Fund Revenues	**$8,052,483**	**$9,496,162**

Transportation Fund

Expenditures

PUBLIC WORKS DEPARTMENT

Administration Division

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
100-41-00-541-102-00	Regular Salaries and Wages	345,705	381,724	
100-41-00-541-105-00	Special Pay	5,541	5,881	
100-41-00-541-201-00	FICA	25,211	29,583	
100-41-00-541-202-00	Retirement	49,083	56,237	
100-41-00-541-203-00	Life and Health Insurance	36,871	43,091	
100-41-00-541-204-00	Workers' Compensation	7,621	6,455	
100-41-00-541-205-00	Unemployment Compensation	0	0	
Operating Expenditures				
100-41-00-541-310-00	Professional Services	1,000	1,500	
100-41-00-541-400-00	Travel and Per Diem	2,130	4,500	
100-41-00-541-421-00	Postage & Freight	29	50	
100-41-00-541-440-00	Rentals and Leases	1,000	1,100	
100-41-00-541-460-00	Repairs and Maintenance	1,484	1,000	
100-41-00-541-497-00	Other Obligations	1,838	809	
100-41-00-541-510-00	Office Supplies	2,211	2,500	
100-41-00-541-520-00	Operating Supplies	3,884	1,000	
100-41-00-541-525-00	Uniforms	0	400	
100-41-00-541-527-00	Gasoline & Lubricants	26,933	47,520	
100-41-00-541-540-00	Books, Publications, and Dues	335	1,560	
100-41-00-541-550-00	Educational & Training	580	1,500	
Capital Outlay				
100-41-00-541-640-00	Machinery & Equipment	0	35,000	
Non-Operating Expenditures				
100-41-00-541-914-01	Transfer to General Fund	402,018	414,079	
100-41-00-541-918-21	Transfer to Debt Service Fund	386,881	392,024	
100-41-00-541-991-00	Working Capital Reserve	0	0	
Total Adminsitration		**$1,300,355**	**$1,427,513**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
100-41-01-541-102-00	Regular Salaries and Wages	92,336	100,959	
100-41-01-541-104-00	Overtime	1,606	3,000	
100-41-01-541-105-00	Speical Pay	1,331	1,201	
100-41-01-541-201-00	FICA	7,160	8,035	
100-41-01-541-202-00	Retirement	7,457	8,653	
100-41-01-541-203-00	Life and Health Insurance	10,871	12,132	
100-41-01-541-204-00	Workers' Compensation	2,943	2,479	
Operating Expenditures				
100-41-01-541-310-00	Professional Services	5,000	350	
100-41-01-541-400-00	Travel and Per Diem	2,404	2,000	
100-41-01-541-421-00	Postage & Freight	70	50	
100-41-01-541-460-00	Repairs and Maintenance Service	285	0	
100-41-01-541-470-00	Printing & Binding	0	400	
100-41-01-541-494-00	Advertising	1,714	500	
100-41-01-541-510-00	Office Supplies	529	600	
100-41-01-541-520-00	Operating Supplies	8,801	18,000	
100-41-01-541-530-00	Road Materials and Supplies	10,357	25,000	
100-41-01-541-540-00	Books, Publications and Dues	355	500	
100-41-01-541-550-00	Educational & Training	959	1,000	
Total Keep MG Beautiful		**$154,178**	**$184,859**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Streets Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
100-41-02-541-102-00	Regular Salaries and Wages	867,458	1,045,588	
100-41-02-541-104-00	Overtime	33,401	15,000	
100-41-02-541-105-00	Speical Pay	2,612	2,821	
100-41-02-541-201-00	FICA	64,327	77,420	
100-41-02-541-202-00	Retirement	71,118	88,282	
100-41-02-541-203-00	Life and Health Insurance	166,094	225,343	
100-41-02-541-204-00	Workers' Compensation	66,853	60,133	
100-41-02-541-205-00	Unemployment Compensation	2,000	2,000	
100-41-02-541-206-00	ICMA Deferred Comp - Benefit	0	0	
Operating Expenditures				
100-41-02-541-310-00	Professional Services	4,500	28,000	
100-41-02-541-340-00	Other Contractural	46,716	52,000	
100-41-02-541-400-00	Travel and Per Diem	0	0	
100-41-02-541-421-00	Postage & Freight	0	0	
100-41-02-541-431-00	Electricity	148,332	15,140	
100-41-02-541-432-00	Water	233,500	214,450	
100-41-02-541-440-00	Rentals and Leases	0	500	
100-41-02-541-460-00	Repairs and Maintenance Service	42,405	33,000	
100-41-02-541-520-00	Operating Supplies	6,680	5,000	
100-41-02-541-525-00	Uniforms	5,932	6,288	
100-41-02-541-528-00	Small Tools and Equipment	3,759	4,000	
100-41-02-541-530-00	Road Materials and Supplies	56,021	70,000	
100-41-02-541-540-00	Books, Publications and Dues	483	500	
100-41-02-541-550-00	Educational & Training	1,107	3,000	
Capital Outlay				
100-41-02-541-631-00	Infrastructure Improvements: Well Pumps	695	0	
100-41-02-541-640-00	Machinery & Equipment	6,915	0	
Non-Operating Expenses				
100-41-02-541-991-00	Working Capital Reserve	0	253,651	
Total Streets Division		**$1,830,907**	**$2,202,116**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

DEVELOPMENT SERVICES

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Capital Projects

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
100-41-05-541-102-00	Regular Salaries and Wages	152,548	166,795	
100-41-05-541-104-00	Overtime	0	0	
100-41-05-541-105-00	Special Pay	1,131	1,201	
100-41-05-541-201-00	FICA	11,594	12,670	
100-41-05-541-202-00	Retirement	12,294	13,884	
100-41-05-541-203-00	Life and Health Insurance	13,179	14,721	
100-41-05-541-204-00	Workers' Compensation	9,246	7,820	
Operating Expenditures				
100-41-05-541-310-00	Professional Services	24,940	-	
100-41-05-541-530-00	Road Supplies	151	10,000	
Capital Outlay				
100-41-05-541-630-00	Improvements Other Than Bldgs.	4,010,355	3,971,380	
Non-Oerating Expenses				
100-41-05-541-991-00	Working Capital Reserve	0	0	
Total CITT - Capital Projects		**$4,235,438**	**$4,198,471**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Transit

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
100-41-06-541-102-00	Regular salaries & Wages	118,834	131,251	
100-41-06-541-104-00	Overtime	5,876	4,000	
100-41-06-541-105-00	Special Pay	565	601	
100-41-06-541-201-00	FICA	9,095	10,064	
100-41-06-541-202-00	Retirement	9,803	11,259	
100-41-06-541-203-00	Health Insurance	18,353	20,549	
100-41-06-541-204-00	Worker's Compensation	5,338	4,434	
Operating Expenses				
100-41-06-541-310-00	Professional Services	637,486	959,065	One (1) additional trolleys have been added
100-41-06-541-340-00	Other Contractual	67,083	57,500	
100-41-06-541-450-00	Insurance	-	12,480	
100-41-06-541-460-00	Repiars & Maintenance	179,983	180,000	
100-41-06-541-470-00	Printing & Binding	228	2,000	
100-41-06-541-494-00	Advertising	3,500	3,500	
100-41-06-541-520-00	Operating Supplies	36	-	
100-41-06-541-528-00	Small Tools and Equipment	-	500	
Capital Outlay				
100-41-06-541-630-00	Improvements Other Than Bldgs.	81,000	60,000	
100-41-06-541-640-00	Machinery & Equipment	0	26,000	Vehilce (Ford F150) for transit inspections
Total CITT - Transit		**$1,137,180**	**$1,483,203**	

Total Expenditures Transportation Fund	**$8,658,057**	**$9,496,162**
Transportation Fund Revnues (-) Expenditures	**-$605,574**	**$0**

City of Miami Gardens

FY 2018-2019 Annual Budget

Development Services Fund

Revenues

		Estimated 09/30/18	Manager's 2019 Budget	Notes
105-00-00-322-002-00	Building Permit Fees	3,333,190	2,342,178	
105-00-00-322-003-00	Bldg. Certificate Compliance	31,804	4,938	
105-00-00-322-004-00	40 Year Recertification	3,865	3,142	
105-00-00-322-006-00	OT Inspection Fees	22,227	10,000	
105-00-00-322-007-00	Boiler Inpsection	6,210	4,801	
105-00-00-329-400-00	Community Development District Fees	6,420	6,410	
105-00-00-345-100-00	Unsafe Structure charges	12,911	0	
105-00-00-345-200-00	Technology Surcharge	424,518	304,483	
105-00-00-345-200-00	Cost Recovery	2,248	0	
105-00-00-361-100-00	Interest Income	15,258	2,651	
105-00-00-369-900-00	Other Miscellaneous Rev	4,150	1,200	
Total Revenues		**$3,862,803**	**$2,679,803**	

Total Revenues Development Service Fund	**$3,862,803**	**$2,679,803**

City of Miami Gardens

FY 2018-2019 Annual Budget

Development Services Fund

BUILDING SERVICES DEPARTMENT

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
105-24-02-524-102-00	Regular Salary & Wages	949,752	1,264,221	
105-24-02-524-104-00	Overtime	14,320	15,000	
105-24-02-524-105-00	Special Pay	3,961	4,801	
105-24-02-524-201-00	FICA	72,043	96,589	
105-24-02-524-202-00	Retirement	75,569	106,472	
105-24-02-524-203-00	Life & Health Insurance	88,803	135,425	
105-24-02-524-204-00	Workers' Compensation	13,883	15,054	
105-24-02-524-205-00	Unemployment Compensation	-825	5,000	
Operating Expenditures				
105-24-02-524-310-00	Professional Services	603,039	204,240	
105-24-02-524-340-00	Other Contractual	2,726	21,872	
105-24-02-524-400-00	Travel & Per Diem	1,577	6,104	
105-24-02-524-421-00	Postage & Freight	28	0	
105-24-02-524-440-00	Rentals & Leases	2,580	2,580	
105-24-02-524-460-00	Repairs and Maintenance Service	1,724	1,940	
105-24-02-524-470-00	Printing & Binding	0	400	
105-24-02-524-493-00	Software License	3,112	6,377	
105-24-02-524-510-00	Office Supplies	4,839	4,200	
105-24-02-524-520-00	Operating Supplies	434	23,114	
105-24-02-524-521-00	Computers	0	6,340	
105-24-02-524-525-00	Uniforms	0	0	
105-24-02-524-527-00	Gasoline & Lubricants	12,124	20,000	
105-24-02-524-540-00	Books, Publications & Dues	1,266	1,675	
105-24-02-524-550-00	Educational & Training	965	4,580	
Capital Outlay				
105-24-02-524-640-00	Equipment	18,000	52,000	
105-24-02-524-643-00	Software	318,900	0	
Non-Operating Expenditures				
105-24-02-524-914-01	Transfer to General Fund	419,242	431,819	
105-24-02-524-915-01	Transfer - Reimburse General Fund	100,000	100,000	
105-24-02-524-991-00	Working Capital Reserve	0	150,000	
Total Building Services		**$2,708,063**	**$2,679,803**	

Total Expenditures Development Services Fund	**$2,708,063**	**$2,679,803**

Development Services Fund Revenues (-) Expenditures	**$1,154,740**	**$0**

City of Miami Gardens

FY 2018-2019 Annual Budget

Capital Projects Fund

Revenues

		Estimated 09/30/18	Manager's 2019 Budget	Notes
300-00-00-361-102-00	Rebate from Build American Bonds	1,113,235	1,067,210	
300-00-00-381-030-01	Transfer from General Fund	5,346,828	5,590,299	
300-00-00-389-901-00	Re-appropriate Fund Balance	0	0	
Total Revenues		**$6,460,063**	**$6,657,508**	
Total Revenues Capital Projs. Fund		**$6,460,063**	**$6,657,508**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Capital Projects Fund

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
300-12-01-512-102-00	Regular Salaries and Wages	207,720	471,899	
300-12-01-512-105-00	Special Pay	1,154	2,401	
300-12-01-512-201-00	FICA	16,294	36,296	
300-12-01-512-202-00	Retirement	16,451	39,281	
300-12-01-512-203-00	Life and Health Insurance	13,479	27,749	
300-12-01-512-204-00	Workers' Compensations	4,468	4,171	
Operating Expenditures				
300-12-01-512-310-00	Professional Services	5,000	5,000	
300-12-01-512-340-00	Other Contractual - Legal	10,000	5,000	
300-12-01-512-400-00	Travel and Per Diem	250	3,000	
300-12-01-512-421-00	Postage & Freight	0	100	
300-12-01-512-440-00	Rentals & Leases	2,502	5,000	
300-12-01-512-470-00	Printing & Binding	0	100	
300-12-01-512-510-00	Office Supplies	200	2,000	
300-12-01-512-540-00	Books, Publications and Dues	0	250	
300-12-01-512-550-00	Educational & Training	1,000	7,000	
300-19-01-519-310-00	Professional Services	3,500	5,000	
Capital Outlay				
300-12-01-512-621-03	City Hall Complex	113,997	0	
300-12-01-512-643-00	Computer Software	0	3,000	
Non-Operating Expenditures				
300-12-01-512-918-21	Transfer to Debt Service Fund	6,432,945	6,040,261	
Total Expenditures Capital Improvements		**$6,828,960**	**$6,657,508**	
Total Expenditures Capital Improvements		**$6,828,960**	**$6,657,508**	

Revenues (-) Expenditures CIP Fund	**-$368,897**	**$0**

City of Miami Gardens

FY 2018-2019 Annual Budget

Stormwater Utility Fund

Revenues

		Estimated 09/30/18	Manager's 2019 Budget	Notes
401-00-00-325-200-00	Stormwater Assessments	5,033,843	5,078,304	78.4k ERUs @ $6ea per month at 95%
401-00-00-329-500-00	Stormwater Permit Fees	31,799	35,000	
401-00-00-334-360-00	State Grant - STW	1,581,425	0	
401-00-00-349-102-00	Cost Recovery	3,588	0	
401-00-00-361-100-00	Interest	49,736	25,000	
401-00-00-389-901-00	Reappropriated Retained Earnings	0	495,186	
Total Stormwater Fund		**$6,700,391**	**$5,633,490**	

Total Revenues Special Revenue Fund	**$6,700,391**	**$5,633,490**

City of Miami Gardens

FY 2018-2019 Annual Budget

Stormwater Utility Fund - Operating Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
401-41-03-538-102-00	Regular Salaries and Wages	375,107	430,250	
401-41-03-538-104-00	Overtime	11,856	2,000	
401-41-03-538-105-00	Special Pay	565	601	
401-41-03-538-201-00	FICA	27,959	31,869	
401-41-03-538-202-00	Retirement	30,464	35,981	
401-41-03-538-203-00	Life and Health Insurance	63,726	78,781	
401-41-03-538-204-00	Workers' Compensation	23,040	20,289	
Operating Expenditures				
401-41-03-538-310-00	Professional Services	492,565	462,000	
401-41-03-538-315-00	Fee Collection Charges	51,221	56,488	
401-41-03-538-340-00	Other Contractual	282,207	333,482	
401-41-03-538-400-00	Travel and Per Diem	1,500	2,000	
401-41-03-538-421-00	Postage & Freight	200	200	
401-41-03-538-431-00	Electricity	17,390	18,400	
401-41-03-538-432-00	Water	2,620	2,600	
401-41-03-538-440-00	Rentals and Leases	4,350	5,718	
401-41-03-538-460-00	Repairs and Maintenance Serv	46,652	76,152	
401-41-03-538-470-00	Printing & Binding	2,000	1,100	
401-41-03-538-494-00	Advertising	500	500	
401-41-03-538-497-00	Other Obligations	22,651	28,254	
401-41-03-538-510-00	Office Supplies	1,094	1,400	
401-41-03-538-520-00	Operating Supplies	16,966	12,000	
401-41-03-538-525-00	Uniforms	2,564	2,850	
401-41-03-538-527-00	Gasoline & Lubricants	52,497	44,640	
401-41-03-538-528-00	Small Tools and Equipment	6,236	15,500	
401-41-03-538-530-00	Road Materials and Supplies	8,000	8,000	
401-41-03-538-531-00	Landscape Supplies/Materials	2,611	2,300	
401-41-03-538-540-00	Books, Publications, and Dues	1,800	1,800	
401-41-03-538-550-00	Educational & Training	3,848	3,000	
Capital Outlay				
401-41-03-538-630-00	Improvements Other Than Bldgs.	7,496	0	
401-41-03-538-635-00	Stormwater Treatment Swale Projects	9,680	100,000	
401-41-03-538-640-00	Machinery and Equipment	701,888	851,000	Vac Con Truck, Clam Truck Replacement
Debt Service				
401-41-03-538-710-00	Principal - Debt Service	420,665	434,915	
401-41-03-538-720-00	Interest - Debt Service	211,940	197,385	
Non-Operating Expenditures				
401-41-03-538-914-01	Transfer to General Fund	271,390	279,532	
401-41-03-538-917-00	Transfer to Transportation Fund	197,013	202,923	
401-41-03-538-991-00	Working Capital Reserve	0	0	
Total Stormwater Operations		**$3,372,261**	**$3,743,910**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Stormwater Utility Fund - Engineering Division

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
401-41-09-538-102-00	Regular Salaries and Wages	159,572	215,582	
401-41-09-538-104-00	Overtime	1,297	0	
401-41-09-538-105-00	Special Pay	1,193	1,801	
401-41-09-538-201-00	FICA	12,437	16,684	
401-41-09-538-202-00	Retirement	12,502	17,945	
401-41-09-538-203-00	Life and Health Insurance	14,212	28,546	
401-41-09-538-204-00	Workers' Compensation	5,789	7,732	
Operating Expenses				
401-41-09-538-310-00	Professional Services	79,390	289,000	
401-41-09-538-400-00	Travel and Per Diem	20	1,500	
401-41-09-538-421-00	Postage & Freight	8,950	9,000	
401-41-09-538-470-00	Printing & Binding	2,871	3,000	
401-41-09-538-494-00	Advertising	0	500	
401-41-09-538-510-00	Office Supplies	387	500	
401-41-09-538-520-00	Operating Supplies	0	1,500	
401-41-09-538-524-00	Computer software	2,500	2,500	
401-41-09-538-525-00	Uniforms	0	340	
401-41-09-538-540-00	Books, Publications, and Dues	285	1,200	
401-41-09-538-550-00	Educational & Training	4,194	1,250	
Capital Outlay				
401-41-09-538-630-00	Infrastructure Improvements	0	1,265,000	
401-41-09-538-630-02	Culvert /Headwall Repairs Project	0	0	
401-41-09-538-630-06	Vista Verde Drainage Project	0	0	
401-41-09-538-630-07	Andover NW 203 Street	15,544	0	
401-41-09-538-630-08	NW 13 Ave Stormwater Drainage Improv	90,000	0	
401-41-09-538-630-09	Vista Verde Phase III	998,682	0	
401-41-09-538-630-10	NW 11 Ave Road Improvement	45,000	0	
401-41-09-538-630-11	NW 170 Street and NW 22 Ave	150,000	0	
401-41-09-538-630-12	Westside Blue Trail	648,000	0	
401-41-09-538-630-13	NW 34 Ave & 203 Street	250,000	0	
401-41-09-538-630-14	NW 24 Avene Stormwater Drainage	211,812	0	
401-41-09-538-630-15	NW 203 Street Outfall Project	562,391	0	
401-41-09-538-640-00	Machinery and Equipment	0	26,000	
Total Stormwater Engineering		**$3,277,027**	**$1,889,580**	

Total Expenditures Stormwater Utility Fund	**$6,649,287**	**$5,633,490**
Stormwater Utility Fund	**$51,103**	**$0**

City of Miami Gardens

FY 2018-2019 Annual Budget

Community Development Block Grant Fund

Revenues

		Estimated 09/30/18	Manager's 2019 Budget	Notes
104-00-00-331-000-00	CDBG Program Revenue	2,301,302	1,095,994	
Total Revenues CDBG Fund		**$2,301,302**	**$1,095,994**	
TOTAL CDBG REVENUES		**$2,301,302**	**$1,095,994**	

FY 2018-2019 Annual Budget

Community Development Block Grant Fund

Administrative and Program

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
104-13-01-513-102-00	Regular Salaries and Wages	92,389	140,345	
104-13-01-513-105-00	Special Pay	235	936	
104-13-01-513-201-00	FICA	7,056	8,334	
104-13-01-513-202-00	Retirement	7,704	8,825	
104-13-01-513-203-00	Life and Health Insurance	9,097	12,970	
104-13-01-513-204-00	Workers' Compensation	250	335	
Operating Expenditures				
104-13-01-513-310-00	Professional Services	15,000	15,000	
104-13-01-513-340-00	Contractual Service	340,000	340,000	
104-13-01-513-342-00	Other Contractual Svc - Public Service	147,258	164,399	
104-13-01-513-346-00	Business Incentinve program	100,000	100,000	
104-13-01-513-400-00	Travel & Per Diem	4,500	4,500	
104-13-01-513-421-00	Postage & Freight	250	250	
104-13-01-513-440-00	Rentals & Leases	1,900	1,900	
104-13-01-513-470-00	Printing & Binding	150	150	
104-13-01-513-494-00	Advertising	3,300	3,000	
104-13-01-513-510-00	Office Supplies	2,000	2,000	
104-13-01-513-520-00	Operating Supplies	1,500	1,450	
104-13-01-513-540-00	Books, Publications	3,645	3,645	
104-13-10-513-550-00	Educational & Training	2,000	2,000	
Capital Outlay				
104-13-01-513-630-00	Infrastructure Improvements	100,000	131,197	
104-13-01-513-631-18	Parks Improvements			
Capital Outlay				
104-13-01-513-991-00	Working Capital Reserve	1,407,865	94,758	
Total Expenditures CDBG Program		**$2,246,100**	**$1,035,994**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Community Development Block Grant Fund

Direct Services

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Personnel Services				
104-13-06-513-102-00	Regular Salaries and Wages	$37,009	$37,485	
104-13-06-513-105-00	Special Pay	$226	$218	
104-13-06-513-201-00	FICA	$2,714	$2,868	
104-13-06-513-202-00	Retirement	$2,982	$3,036	
104-13-06-513-203-00	Life and Health Insurance	$6,321	$6,625	
104-13-06-513-204-00	Workers' Compensation	$100	$632	
Operating Expenditures				
104-13-06-513-310-00	Professional Services	$5,850	$9,136	
Total Expenditures CDBG Direct Services		**$55,202**	**$60,000**	

TOTAL CDBG EXPENDITURES	**$2,301,302**	**$1,095,994**	

Revenues/Expenditures CDBG Fund	**$0**	**$0**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Debt Service Fund

Revenues

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Property Taxes				
201-00-00-311-000-00	Ad Valorem taxes	4,263,225	$4,221,591	Millage Rate - 0.9709
Other Sources				
201-00-00-381-014-01	Transfer in - General Fund	7,955,206	1,657,477	
201-00-00-381-015-10	Transfer in - Transportation Fund	386,881	392,024	
201-00-00-381-025-30	Transfer in - Capital Projects Fund	6,432,945	6,040,261	
201-00-00-369-900-00	Miscellaneous Revenues	0	0	
201-00-00-389-900-00	Fund Balance	0	0	
201-00-00-389-901-00	Reappropriated Fund Balance	0	0	
Total Revenues Debt Service Fund		**$19,038,257**	**$12,311,353**	

City of Miami Gardens

FY 2018-2019 Annual Budget

Debt Service Fund

Expenditures

		Estimated 09/30/18	Manager's 2019 Budget	Notes
Debt Service				
201-17-01-517-710-03	$14.4M Principal Payment	728,983	760,500	
201-17-01-517-710-04	$7.5M Principal Payment	333,462	345,900	
201-17-01-517-710-06	QNIP Principal Payment	394,550	409,825	
201-17-01-517-710-10	$8.8M Principal Payment	460,000	460,000	
201-17-01-517-710-11	$4M Principal Payment	180,185	188,775	
201-17-01-517-710-12	$55M Principal Payment	1,280,000	1,330,000	
201-17-01-517-710-13	$3.7M Principal Payment	759,227	-	
201-17-01-517-710-14	$60M GO Principal Payment	1,530,000	1,560,000	
201-17-01-517-710-16	$6M Police Bldg., Principal Payment	246,955	252,263	
201-17-01-517-710-17	$6.366 ($7.3 M Refinance) Principal Payment	6,016,000	-	
201-17-01-517-720-03	$14.4M Interest payment	348,516	316,999	
201-17-01-517-720-04	$7.5M Interest payment	162,964	174,825	
201-17-01-517-720-06	QNIP Interest Payment	154,973	139,009	
201-17-01-517-720-10	$8.8M Interest Payment	157,667	211,144	
201-17-01-517-720-11	$4M Interest Payment	128,537	120,023	
201-17-01-517-720-12	$55M Interest Payment	3,405,429	3,335,030	
201-17-01-517-720-13	$3.7 Interest Payment	7,382	-	
201-17-01-517-720-14	$60M GO Interest Payment	2,692,285	2,661,591	
201-17-01-517-720-16	$6M Police Bldg., Interest Payment	52,062	45,469	
201-17-01-517-720-17	$6.366 ($7.3 M Refinance) Interest Payment	230,140	-	
Non-Operating Expenditures				
201-17-01-517-991-00	Reserve	0	0	
		$19,269,317	**$12,311,353**	
Total Expenses Debt Service Fund		**$19,269,317**	**$12,311,353**	
Revenues (-) Expenditures Debt Service Fund		**-$231,060**	**$0**	


CITY OF MIAMI GARDENS
2003

Budget-Related Charts, Graphs & Tables

This section provides the user selected charts and graphs that supplement the material presented in the main body of this document. These provide additional detail and in some cases, a graphic representation of previous narrative.

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All Fund Expenditures for FY 2018-2019

Budget Summary
City of Miami Gardens - Fiscal Year 2018-2019

THE PROPOSED OPERARTING BUDGET EXPENDITURS OF THE CITY OF MIAMI GARDENS ARE 5.9% LESS THAN LAST YEAR'S TOTAL EXPENDITURES.

General Fund: 6.9363
Voted Fund: 0.9709

ESTIMATED REVENUES	General Fund	Capital Projects Fund	Debt Service Fund	Stormwater Fund	Transportation Fund	CDBG Fund	Development Services Fund	**Total All Funds**
Taxes:	Millage Per $1000							
Ad Valorem Taxes 6.9363	**30,659,872**	-		**-**	**-**	**-**	**-**	**30,659,872**
Ad Valorem Taxes 0.9709(voted debt)		-	**4,221,591**	-	-	-	-	**4,221,591**
Fuel Taxes	-	-	-	-	2,340,447	-	-	**2,340,447**
Franchise Fees	2,990,000	-	-	-	-	-	-	**2,990,000**
Intergovernmental	11,982,280	-	-	-	5,194,259	-	-	**17,176,539**
Utility Taxes	10,572,848	-	-	-	-	-	-	**10,572,848**
Fines and Forfeitures	5,260,900	-	-	-	-	-	-	**5,260,900**
Licenses and Permits	2,593,500	-	-	5,078,304	102,000	-	2,670,742	**10,444,546**
Miscellaneous/Interest Income	2,183,650	6,657,508	-	60,000	139,058	-	9,061	**9,049,277**
Charges for Services	6,574,947	-	-		-	-	-	**6,574,947**
Grants & Loans	542,249	-	-	-	-	1,095,994	-	**1,638,243**
TOTAL SOURCES	**73,360,246**	**$6,657,508**	**4,221,591**	**$5,138,304**	**$7,775,764**	**$1,095,994**	**$2,679,803**	**100,929,211**
Transfers In	1,375,430	-	8,089,762	-	202,924	-	-	**9,668,116**
Fund Balances/Reserves/Net Assets	-	-	-	495,186	1,517,474	-	-	**2,012,660**
TOTAL REVENUES, TRANSFERS & BALANCES	**74,735,676**	**$6,657,508**	**$12,311,353**	**$5,633,490**	**$9,496,162**	**$1,095,994**	**$2,679,803**	**112,609,987**
EXPENDITURES								
General Government	22,238,759	617,247	-	-	-	-	1,997,984	**24,853,990**
Public Safety	37,038,121	-	-	-	-	-	-	**37,038,121**
Physical Environment	-	-	-	4,518,735	-	-	-	**4,518,735**
Transportation	-	-	-	-	8,436,008	-	-	**8,436,008**
Parks & Recreation	6,965,326	-	-	-	-	-	-	**6,965,326**
Social Services	-	-	-	-	-	1,095,994	-	**1,095,994**
Debt Services	-	-	12,311,353	632,300	-	-	-	**12,943,653**
TOTAL EXPENDITURES	**66,242,206**	**$617,247**	**$12,311,353**	**$5,151,035**	**$8,436,008**	**$1,095,994**	**$1,997,984**	**95,851,827**
Transfers Out	7,247,816	6,040,261	-	482,455	806,103	-	531,819	**15,108,455**
Fund Balances/Reserves/Net Assets	1,245,654	-	-	-	254,051	-	150,000	**1,649,705**
TOTAL APPRORIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**74,735,676**	**$6,657,508**	**$12,311,353**	**$5,633,490**	**$9,496,162**	**$1,095,994**	**$2,679,803**	**112,609,987**

FY-18 General Fund Budget and Five-Year Pro Forma

FY 2018-2023 Estimated Annual Budget

General Fund

REVENUES	FY 2018 Actual	FY 2019 Budget	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
Ad Valorem Taxes	28,224,880	30,659,872	31,574,668	32,521,908	33,497,565	34,502,492
Utility Taxes	10,078,049	10,572,848	10,667,708	10,894,699	11,090,428	11,326,703
Franchise Fees	3,801,687	2,990,000	3,065,800	3,143,656	5,906,717	6,069,351
Licenses, Permits & Fees	2,498,228	2,593,500	2,649,000	2,734,870	2,841,316	2,966,174
Intergovernmental Revenues	12,721,497	12,524,529	12,222,116	12,463,331	12,712,098	12,963,058
Charges for Services	7,371,865	7,141,247	7,108,900	7,323,752	7,446,921	7,570,433
Fines & Forfeitures	5,351,395	5,260,900	4,305,900	3,920,900	3,735,900	3,540,900
Miscellaneous Revenues	2,604,391	1,617,350	1,582,200	1,593,402	1,594,716	1,598,143
Other sources	1,192,650	1,375,430	1,392,311	1,415,158	1,438,461	1,462,230
Fund Balance		0	0	0	0	0
Total General Fund Revenues	**$73,844,641**	**$74,735,676**	**$74,568,604**	**$76,011,676**	**$80,264,122**	**$81,999,486**
Percentage change from previous years		1.21%	-0.22%	1.94%	5.59%	2.16%

EXPENDITURES	FY 2018 Actual	FY 2019 Budget	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
Legislative	1,027,583	1,113,573	1,138,759	1,164,651	1,192,671	1,221,430
City Manager	1,399,419	1,605,792	1,648,715	1,693,067	1,739,903	1,788,264
Media & Special Events	4,331,646	4,181,034	4,268,531	4,357,915	4,449,673	4,543,401
City Clerk	437,356	541,507	756,939	576,855	793,766	615,194
Finance	1,061,794	1,006,420	1,060,393	1,073,607	1,125,172	1,174,545
Human Resources	1,085,839	1,073,783	1,107,211	1,141,777	1,178,130	1,216,431
City Attorney	681,772	604,913	622,969	641,614	661,374	682,143
Planning Division	546,794	734,856	755,397	776,552	798,854	822,679
School Crossing Guards	514,664	501,769	506,647	511,706	517,048	522,584
Police Department	33,428,792	36,536,352	37,629,922	38,763,495	39,961,183	41,201,297
Code Enforcement	1,226,752	1,477,897	1,520,431	1,564,284	1,611,115	1,659,341
Recreation Division	3,419,131	5,627,680	5,743,726	4,961,825	5,094,989	5,235,470
Parks Division	1,246,181	1,337,646	1,374,616	1,412,685	1,453,313	1,495,099
Purchasing	370,179	473,169	487,707	502,694	518,570	534,922
Information Technology	2,346,503	2,629,017	2,707,065	2,772,044	2,839,594	2,908,869
Fleet	2,463,809	2,330,431	2,328,629	2,367,675	2,407,768	2,448,748
City Hall Maintenance	764,791	864,207	883,983	904,244	925,217	946,698
Non-Departmental	16,679,586	12,095,630	10,300,560	10,378,825	10,459,133	10,540,792
Total General Fund Expenditures	**73,032,591**	**$74,735,676**	**74,842,200**	**75,565,515**	**77,727,472**	**79,557,909**
Percentage change from previous years		2.33%	0.14%	0.97%	2.86%	2.35%

OPERATIONS	FY 2018 Actual	FY 2019 Budget	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
Revenues Over/(Under Expenditures)	**$812,051**	**$0**	**-$273,596**	**$446,161**	**$2,536,650**	**$2,441,577**

FUND BALANCE	FY 2018 Actual	FY 2019 Budget	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
Projected Fund Balance	**$21,731,199**	**$21,731,199**	**$21,457,602**	**$21,903,763**	**$24,440,413**	**$26,881,989**

FY-18 General Fund Budget and Five-Year Pro Forma

Assumptions for Five Year Projection

REVENUE	
Ad Valorem Taxes	2% increase in taxable value in FY 2018, thereafter3% increase in value, using current millage rate of 6.9363
Utility Taxes	2% increase in FY 2018, thereafter 3% attributed to new development, both commercial and residential
Franchise Fees	2% increase per year for gas and Solid waste. 3% for electric due to growth and FY 2021 new franchise agreement, no longer under the County
Licences, Permits	1-2% increase attributed to new development attracting new business
Intergovernmental	State Revenue Sharing and Half Cents Sales tax 2% increase per year
Charges for Services	1-2% increase in Jazz in the Gardens and Recreation revenue will start increasing beginning FY 2018 attributed to completion of recreation capital improvements through GO Bond
Fines & Forfeitures	Remains stable especially for Fines collected for "Red Light Camera" when drivers become more aware of such fines
Miscellaneous	Currently, the City has potential buyers of both economic development properties that was purchased 2009. One of the property is projected to be sold in FY 2017. The other property will be closed in FY 2019.
Other Sources	Beginning 2018, budget of $150,000, and an increase of $25,000 per year up to $200,000 for reimbursement to General Fund for subsidy povided to Development Services Fund from FY 2008 - FY 2010.
EXPENDITURES	
Personnel Costs	3% salary increase in FY 2018, then 2.5% increase per year after. Average costs of personnel and fringe costs range from 2.5 to 3.5% attributed to pension costs and health insurance costs increase
Operating Expenses	election costs, actuarial study for GASB 45 etc. Operating costs impact from the General Obligation Projects are also included in the five year-projection begining fiscal year 2018.
Capital Outlay	Fleet repalcement in FY 2018 & FY 2020
Debt Service	Decrease in FY 2018 is attributed to the sale of the 35 acre, and utilizing part of the the proceeds to pay off the loan. Increase in FY 2019 is attributed the sale of the 15 acre, and utilize part of the proceeds to pay off the loan. This affect the budget for the Non-Departmental Budget

Millage Equivalent of City Services
1 mill = $4,348,121

For illustrative purposes, I have calculated the millage equivelant of each City service. In other words, if residents had to pay through their property taxes ONLY for City operations, they would pay almost 23.88 mills in taxes instead of the 7.9072 that they actual pay. This represents the "leveraging" of resident power through grants, state shared revenues and other fees and charges that would have gone to the County prior to incorporation.

Department	FY 18-19 Budget Expenditures	Millage Equivalent	
Legislative	$1,113,573	0.26	mills
City Manager	$1,605,792	0.37	mills
Media & Special Events	$4,181,034	0.96	mills
City Clerk	$541,507	0.12	mills
Finance	$1,006,420	0.23	mills
Human Resources	$1,073,783	0.25	mills
City Attorney	$604,913	0.14	mills
School Crossing Guards	$501,769	0.12	mills
Police	$36,536,352	8.40	mills
Code Enforcement	$1,477,897	0.34	mills
Recreation	$6,965,326	1.60	mills
Non-Departmental	$10,438,153	2.40	mills
Public Works	$9,496,162	2.18	mills
Planning	$734,856	0.17	mills
Building	$2,679,803	0.62	mills
Purchasing	$473,169	0.11	mills
Information Systems	$2,629,017	0.60	mills
Fleet Maintenance	$2,330,431	0.54	mills
City Hall Maintenance	$864,207	0.20	mills
Capital Projects	$617,247	0.14	mills
Stormwater	$5,633,490	1.30	mills
Debt Service	$12,311,353	2.83	mills
TOTAL CITY DEPARTMENTS	**$103,816,254**	**26.86**	**mills**
Operating Millage		**6.9363**	**mills**
Debt Service Millage		**0.9709**	**mills**
ACTUAL TOTAL CITY MILLAGE		**7.9072**	**mills**

General Fund Expenditures By Percentage
FY 2018-19

CITY OF MIAMI GARDENS
LISTING OF TOP EXPENDITURES-GENERAL FUND

	FY 2018-2019 Budget	% of Total
Salaries	$35,401,223	48.77%
Retirement	6,200,929	8.54%
Health Insurance Benefits	3,790,167	5.22%
Payroll taxes	2,663,198	3.67%
Workers/Unemployment Comp	641,191	0.88%
ICMA Deferred	96,337	0.13%
Total Salaries & Benefits	**48,793,045**	**67.22%**
Transfer to Other Funds	$5,590,299	7.70%
Special Events	3,905,000	5.38%
Contractual Services	2,911,776	4.01%
Other Misc. Expenditures	2,255,689	3.11%
Repairs & Maintenance	1,658,497	2.28%
Transfer to Debt Service	1,657,518	2.28%
Insurance	1,468,200	2.02%
Professional Services	1,208,393	1.66%
Utilities	1,150,656	1.59%
Gasoline	701,500	0.97%
Operating Supplies	688,323	0.95%
Capital Outlay	593,500	0.82%
Total Operating Expenditures	**23,789,350**	**32.78%**
Total Budgeted Expenditures(Cash Outflow)	**72,582,395**	**100.00%**
Adjustments:		
Reserves	2,153,281	
Total Budgeted Expenditures	**$74,735,676**	

Miami-Dade County Municipalities' Official Population for use in Preparing the FY 2018-2019

Comparison of 2016 & 2017 Ajudsted Population Used for FY 2018-19 State Revenue Sharing				
County/Municiaplity (Miami-Dade County)	April 1, 2016 Total Population	April 1, 2017 Total Population	Numerical Change	Perecentage Change
Aventura	37,611	37,694	83	0.2%
Bal Harbour	2,716	2,924	208	7.7%
Bay Harbor Islands	5,541	5,826	285	5.1%
Biscayne Park	3,213	3,176	(37)	-1.2%
Coral Gables	49,449	49,808	359	0.7%
Cutler Bay	44,901	45,222	321	0.7%
Doral	59,304	64,167	4,863	8.2%
El Portal	2,200	2,153	(47)	-2.1%
Florida City	12,832	12,993	161	1.3%
Golden Beach	932	920	(12)	-1.3%
Hialeah	233,431	236,114	2,683	1.1%
Hialeah Gardens	23,332	23,532	200	0.9%
Homestead	70,191	73,611	3,420	4.9%
Indian Creek Village	84	84	-	0.0%
Key Biscayne	12,783	12,854	71	0.6%
Medley	834	832	(2)	-0.2%
Miami	452,999	465,155	12,156	2.7%
Miami Beach	92,797	92,588	(209)	-0.2%
Miami Gardens	111,998	113,201	1,203	1.1%
Miami Lakes	30,444	30,574	130	0.4%
Miami Shores	10,810	10,761	(49)	-0.5%
Miami Springs	14,214	14,217	3	0.0%
North Bay	8,949	8,973	24	0.3%
North Miami	63,731	63,780	49	0.1%
North Miami Beach	44,512	45,437	925	2.1%
Opa-locka	17,831	17,745	(86)	-0.5%
Palmetto Bay	23,962	24,138	176	0.7%
Pinecrest	18,382	18,467	85	0.5%
South Miami	12,912	12,645	(267)	-2.1%
Sunny Isles Beach	22,063	22,233	170	0.8%
Surfside	5,544	5,814	270	4.9%
Sweetwater	21,408	21,508	100	0.5%
Virginia Gardens	2,433	2,409	(24)	-1.0%
West Miami	6,600	7,182	582	8.8%
Unincorporated County	1,169,834	1,184,388	14,554	1.2%

Data Source: Bureau of Economic and Business Research, University of Florida.

Miami-Dade County FY 2018-2019
July 1 Property Tax Roll

Taxing Authority	2017 Taxable Value	2018 Preliminary Taxable Value	Taxable Value % Change	
AVENTURA	$10,098,997,863	$10,365,840,176	2.6%	
BAL HARBOUR	$5,314,206,510	$5,498,822,089	3.5%	
BAY HARBOR ISLANDS	$1,031,587,742	$1,214,738,329	17.8%	
BISCAYNE PARK	$195,190,024	$217,723,560	11.5%	
CORAL GABLES	$15,172,014,090	$16,023,377,296	5.6%	
CUTLER BAY	$2,371,190,614	$2,517,709,992	6.2%	
DORAL	$12,080,554,247	$13,185,785,200	9.1%	
EL PORTAL	$147,250,932	$159,201,908	8.1%	
FLORIDA CITY	$466,739,387	$529,435,136	13.4%	
GOLDEN BEACH	$1,035,263,421	$1,095,765,448	5.8%	
HIALEAH	$9,500,349,638	$10,380,884,716	9.3%	
HIALEAH GARDENS	$1,165,367,342	$1,285,416,369	10.3%	
HOMESTEAD	$2,608,632,678	$2,857,501,054	9.5%	
INDIAN CREEK	$570,381,417	$607,887,808	6.6%	
KEY BISCAYNE	$8,646,769,884	$8,532,625,700	-1.3%	
MEDLEY	$2,093,417,657	$2,263,979,563	8.1%	
MIAMI	$49,621,309,999	$53,357,105,033	7.5%	
MIAMI BEACH	$37,397,062,490	$38,887,661,101	4.0%	
MIAMI GARDENS	**$4,206,824,771**	**$4,576,969,590**	**8.8%**	*
MIAMI LAKES	$3,017,332,354	$3,213,878,488	6.5%	
MIAMI SHORES	$1,052,123,341	$1,118,032,960	6.3%	
MIAMI SPRINGS	$1,121,725,782	$1,198,702,267	6.9%	
N. BAY VILLAGE	$1,037,240,053	$1,079,858,914	4.1%	
NORTH MIAMI	$2,839,843,057	$3,101,696,052	9.2%	
NORTH MIAMI BEACH	$2,535,675,965	$2,932,458,209	15.6%	
OPA-LOCKA	$803,622,462	$887,432,725	10.4%	
PALMETTO BAY	$2,808,998,560	$2,930,712,611	4.3%	
PINECREST	$4,595,327,858	$4,810,485,495	4.7%	
SOUTH MIAMI	$1,793,210,812	$1,918,166,785	7.0%	
SUNNY ISLES BEACH	$11,097,893,299	$11,120,535,585	0.2%	
SURFSIDE	$2,150,458,492	$3,086,020,534	43.5%	
SWEETWATER	$1,664,458,925	$1,759,085,298	5.7%	
UNINCORPORATED	$71,679,964,217	$76,772,241,745	7.1%	
VIRGINIA GARDENS	$261,912,040	$268,531,771	2.5%	
WEST MIAMI	$475,308,716	$550,069,469	15.7%	

Distribution of Ad Valorem Tax Levy for Operating Millage

	FY-10	FY-11	FY-12	FY-13	FY-14	FY-15	FY-16	FY-17	FY-18	FY-19
Operating Budget	4.3213	5.2716	5.6348	6.3199	6.7755	6.9004	6.9322	6.8057	6.8243	6.8004
Planned Reserve			0.67							
Capital Improvements	1.0521	0.4425	0.2568	0.0421	0.1608	0.0359	0.0041	0.1306	0.1120	0.1359
Total Levy	5.3734	5.7141	6.5616	6.362	6.9363	6.9363	6.9363	6.9363	6.9363	6.9363

Analysis of Adopted Levy

Property Valuation - 2018

Current Year Taxable Value of Real Property for Operating Purposes	$4,175,917,558
Current Year Taxable Value of Personal Property for Operating Purposes	$ 400,941,114
Current Year Taxable Value of Central Assessed Property	$ 110,918
Current Year Gross Taxable Value for Operating Purposes	$4,576,969,590
Current Year Net New Taxable Value (New Construction)	$ 55,436,433
Current Year Adjusted Taxable Value	$4,521,533,157

Projected Levy

Prior Year Levy	$6.9363 per $1,000
Prior Year Ad Valorem Proceeds	$ 29,047,995
Current Roll-Back Rate	$ 6.4244 per $1,000
Current Year Millage Rate	$ 6.9363 per $1,000
Total Ad Valorem Taxes Proposed to be Levied	$ 31,747,234

Legal Debt Margin – Direct & Overlapping Debt Tax Year 2016 (Unaudited)

Assessed Valuation

Certified Tax Valuation 2019..... $4,576,969,590

Debt Limit

The City does not have a debt limit under Florida Law or its municipal charter.

Gross Debt

Authorized and Outstanding Debt..... $ 133,577,639

Statutory Deductions

Debt Applicable to Enterprise Funds..... $ 5,704,767

Net Debt

Authorized and Outstanding Debt..... $ 127,872,872

Legal Debt Limit

The City does not have a legal debt limit under Florida Law or its municipal charter.

Direct and Overlapping Debt

Assessed Value Miami-Dade County.....	$290,087,138,467
City Valuation as a Percent of County Valuation.....	1.58%
Miami-Dade County Debt ($ Applicable to City at 9/30/17).....	$ 25,979,000
Miami-Dade County Schools ($ Applicable to City at 9/30/17).....	$ 15,311,000
City of Miami Gardens.....	$127,872,872
City Debt per capita*.....	$ 1,129.61
Current debt service to available funds ratio (Total FY-2019 Debt Payments (net of GO bond) /FY-19 General Fund Expenditures).....	13.37%

*Based on population of 113,201 per Bureau of Economic and Business Research, University of Florida.

Estimated Changes & History in General Fund Fund Balance

	FY 12-13(1)	FY 13-14(2)	FY 14-15(3)	FY 15-16 (4)	FY 16-17 (5)	FY 17-18 (6)	FY 18-19
Beginning Balance	12,823,884	11,785,729	10,552,020	13,056,234	14,194,701	20,919,148	22,751,345
Revenue/Transfers	64,960,958	63,123,991	65,551,462	73,307,339	74,012,193	72,411,389	74,735,676
Expenditures/Uses	(65,999,113)	(64,357,700)	(63,047,248)	(72,168,872)	(67,287,746)	(70,579,191)	(74,735,676)
Net Change in Fund Balance	(1,038,155)	(1,233,709)	2,504,214	1,138,467	6,724,447	1,832,197	0
Ending Balance	11,785,729	10,552,020	13,056,234	14,194,701	20,919,148	22,751,345	22,751,345
Components of Fund Balance							
Non Spendable	0	0	246,671	254,560	331,478	0	0
Restricted	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0
Assigned	0	0	863,621	785,257	5,793,425	750,000	750,000
Unassigned	11,785,729	10,552,020	11,945,942	13,154,884	14,794,245	22,001,345	22,001,345
Ending Balance	11,785,729	10,552,020	13,056,234	14,194,701	20,919,148	22,751,345	22,751,345

(1) Deficit is attributed to decline in taxable value, resulting in a shortfall of approximately $900,000. Council also utilized $943,000 in balancing FY 2013 budget.

(2) Deficit is attributed to severance pay paid to former City Manager and leave accrual payouts for some executives which includes the Police Chief, Deputy Police Chief, and Human Resource Director. Also due to delay in the completion of the construction of the City Hall, additional five months rent were incurred. Revenue for FPL franchise fees was reduced by approximately $1 million compared to FY 2013 attributed to the property tax paid on the reactor at the Power Plant which began operations in FY 2014.

(3) Surplus is attributed to an additional $1.1 million collected in telecommunication tax due to the audit performed by the State. Sales Tax and Electric Franchise fees are approximately $400,000 more in each revenue source when compared to budget. Expenses are lower attributed to vacancies, lower fuel costs. In May 2014, the City Hall was built and the City no longer paid rentals for office space.

(4) Surplus is attributed to vacancies in certain departments and additional revenue collected under "red light camera fines".

(5) Surplus is attributed to sale of City owned property.

(6) Esitmated surplus is attributed to vacancies in certain departments and less than anticipated operating expenses.

Estimated Changes & History in Transportation Fund Fund Balance

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Beginning Balance	$3,672,421	$4,565,353	$5,259,665	$7,295,559	9,984,147	12,753,273	12,147,698
Revenue	8,082,559	7,428,490	7,658,054	8,007,677	8,265,308	8,052,483	7,978,688
Expenditures/Uses	(7,189,627)	(6,734,178)	(5,622,160)	(5,319,089)	(5,496,182)	(8,658,058)	(9,496,162)
Net Change in Fund Balance	892,932	694,312	2,035,894	2,688,588	2,769,126	(605,575)	(1,517,474)
Ending Balance	$4,565,353	$5,259,665	$7,295,559	$9,984,147	$12,753,273	$12,147,698	$10,630,224
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0
Assigned	4,565,353	5,259,665	7,295,559	9,984,147	12,753,273	12,147,698	10,630,224
Unassigned	0	0	0	0	0	0	0
Ending Balance	$4,565,353	$5,259,665	$7,295,559	$9,984,147	12,753,273	12,147,698	10,630,224

Estimated Changes & History in Development Services Fund Fund Balance

	FY 12-13	FY 13-14	FY 14-15 *	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Beginning Balance	($318,128)	($459,483)	($451,453)	($110,533)	95,270	698,016	1,852,756
Revenue /Transfers	2,298,551	2,277,941	2,277,503	2,145,707	2,699,707	3,862,803	2,679,803
Expenditures/Uses	(2,439,906)	(2,269,911)	(1,936,583)	(1,939,904)	(2,096,961)	(2,708,063)	(2,679,803)
Net Change in Fund Balance	(141,355)	8,030	340,920	205,803	602,746	1,154,740	0
Ending Balance	($459,483)	($451,453)	($110,533)	$95,270	$698,016	$1,852,756	$1,852,756
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	(459,483)	(451,453)	(110,533)	95,270	698,016	1,852,756	1,852,756
Ending Balance	($459,483)	($451,453)	($110,533)	95,270	698,016	1,852,756	1,852,756

***** Expenses is lower in FY 2015 as Planning and Zoning Division was reclassed to General Fund.

Estimated Changes & History in Capital Projects Fund Fund Balance

	FY 12-13 (1)	FY 13-14 (2)	FY 14-15 (3)	FY 15-16 (4)	FY 16-17 (5)	FY 17-18 (6)	FY 18-19
Beginning Balance	40,519,798	12,489,544	68,225,811	63,917,197	69,503,443	61,902,406	57,106,622
Revenue/Transfers In	8,357,015	74,948,883	7,198,425	16,831,270	7,844,333	7,137,132	6,657,508
Expenditures/Uses	(36,387,269)	(19,212,616)	(11,507,039)	(11,245,024)	(15,445,370)	(11,932,916)	(6,657,508)
Net Change in Fund Balance	(28,030,254)	55,736,267	(4,308,614)	5,586,246	(7,601,037)	(4,795,784)	0
Ending Balance	$12,489,544	$68,225,811	$63,917,197	$69,503,443	$61,902,406	$57,106,622	$57,106,622
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	11,092,848	66,276,604	65,833,243	64,124,108	61,387,485	57,106,622	57,106,622
Committed	0	1,239,467	0	0	0	0	0
Assigned	1,396,696	$709,740	0	0	0	0	0
Unassigned	0	0	(1,916,046)	5,379,335	514,921	0	0
Ending Balance	$12,489,544	$68,225,811	$63,917,197	$69,503,443	$61,902,406	$57,106,622	$57,106,622

(1) Construction costs of City Hall proejct from City Hall Bond issued in FY 2011
(2) Issued $60,000,000 General Obligation Bond in July 2014 for Parks Improvement and Crime Prevention Equipment
(3) Deficit in Unassigned fund balance is attributed to additional costs required for the completion of the Police Headquarter at the City Hall Complex which was completed in December 2015. Staff is pending until all costs have incurred to obtain additional financing to cover the over-run of the project. A reimbursement resolution was adopted by Council for not to exceed $8 million.
(4) Includes unspent bond proceeds rollover from FY 2015. Amount to be expensed is based on five year CIP Plan
(5) Includes GO bond unspent bond proceeds, additional financing in FY 2016 to complete the City Hall project and settlement received from architect with regard to City Hall projection in the amount of $3.5 million
(6) Esitmated fund balance reflects GO bond unspent bond proceeds

Estimated Changes & History in Debt Service Fund Fund Balance

	FY 12-13	FY 13-14	FY 14-15*	FY 15-16*	FY 16-17*	FY 17-18	FY 18-19
Beginning Balance	$4,083,426	$2,218,076	$1,051,162	$216,569	399,655	526,182	254,182
Revenue/Transfers In	8,641,617	8,745,307	11,983,023	19,480,765	17,032,286	18,997,317	12,311,353
Expenditures/Uses	(10,506,967)	(9,912,221)	(12,817,616)	(19,297,679)	(16,905,759)	(19,269,317)	(12,311,353)
Net Change in Fund Balance	(1,865,350)	(1,166,914)	(834,593)	183,086	126,527	(272,000)	0
Ending Balance	$2,218,076	$1,051,162	$216,569	$399,655	$526,182	$254,182	$254,182
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	155,082	73,925	8,885	0	0
Committed	2,218,076	1,051,162	61,487	325,730	517,297	254,182	295,896
Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0
Ending Balance	$2,218,076	$1,051,162	$216,569	$399,655	$526,182	$254,182	$295,896

* Restricted is ad valorem taxes collected for General Obligation bonds debt payment

Per Capita Debt Burden
Outstanding Bonds

City-Issued Debt

Bond Name	Final Payment	Original Amount	Original Term	9/30/18 Balance by Type of Debt: Revenue Bonds	Balance	Per Capita Debt
Land Acquisition Bond, 05	2026	7,500,000	20	4,202,255	4,202,255	
Land Acquisition Bond, 07	2027	14,400,000	20	7,611,147	7,611,147	
Land Acquisition Bond, 09	2029	4,000,000	20	2,643,887	2,643,887	
Taxable Bond, 2009B	2021	8,800,000	5	5,640,440	5,640,440	
City Hall Construction Bond	2041	55,000,000	30	47,990,000	47,990,000	
General Obligation Bond	2039	60,000,000	25	54,225,000	54,225,000	
Capital Improvement Bond, 16	2026	6,000,000	10	2,177,564	2,177,564	
Current Balance				**124,490,273**	**124,490,273**	**$1,099.73**

Debt Burden Including County-Issued Debt

Name	Final Payment		n/a	9/30/18 Balance by Type of Debt: Interlocal Debt	Balance	Per Capita Debt
QNIP Bond Debt	2027			3,777,150	3,777,150	
County Stormwater Bonds	2029			5,704,767	5,704,767	
Current Balance				**9,087,366**	**9,087,366**	**$80.28**

Total Outstanding Long-Term Debt (General Government)	**$124,490,273**	**$1,099.73**
Total Outstanding Long-Term Debt (Special Revenue/Enterprise Fund)	**$9,087,366**	**$80.28**

Bonded And Other Debt Obligations

The City of Miami Gardens issued a General Obligation Bond debt in July 2014. Currently, the City's outstanding debt obligations are $133,577,639 of which $5,704,767 belongs to Enterprise Fund. This outstanding debt includes the City Hall which was issued at $55 million Certificate of Participation. In FY 2014, the City issued a $60 million General Obligation Bond for Recreation and Parks Improvements and purchase of Crime Prevention Equipment. In FY 2016, the City also issued an additional $6,000,000 to complete the City Hall and Police Headquarter project.

FY 18-19 Bonded and Other Debt Obligations by Fund

General Fund	Principal	Interest	FY-19 Total
$7.7m County Q.N.I.P. Bond	$409,825	$139,009	$548,834
$4 million Land Acquisition Bond	$188,775	$120,023	$308,798
$7.5m Pub. Facilities	$345,900	$174,825	$520,725
$8.8 million Taxable bond	$460,000	$211,144	$671,144
Capital Improvement Fund			
$14.4m Pub. Facilities	$760,500	$316,999	$1,077,499
$55 million COP	$1,330,000	$3,335,030	$4,665,030
$60 million General Obligation Bond	$1,560,000	$2,661,550	$4,222,550
$6M Capital Improvement Bond	$252,263	$45,469	$297,732
Stormwater Fund			
County Stormwater Bonds	$434,915	$197,385	$632,300
TOTAL Debt Obligations	5,742,178	7,201,475	$12,943,653

Debt to Taxable Assessed Value Ratio

City	Taxable Assessed Value	Bonded debt	TAV Ratio
Miami Gardens	$4,576,969,590	$145,075,556	3.79%

Amortization Schedule
$7.5 Million Public Facilities Issue

Used for purchase of future City Hall property; industrial building for police department, NW 27th Avenue Beautification Project and land acquisition for the expansion of two parks.

Pmt #	Payment Date	Notional	Principal Amount	Interest Amount	Principal + Interest	Interest Rate
1	6/23/2005	7,500,000.00				3.73%
2	10/1/2005	7,500,000.00	0.00	76,154.17	76,154.17	3.73%
3	4/1/2006	7,500,000.00	0.00	139,875.00	139,875.00	3.73%
4	10/1/2006	7,277,106.59	222,893.41	139,875.00	362,768.41	3.73%
5	4/1/2007	7,277,106.59	0.00	135,718.04	135,718.04	3.73%
6	10/1/2007	7,045,899.26	231,207.33	135,718.04	366,925.37	3.73%
7	4/1/2008	7,045,899.26	0.00	131,406.02	131,406.02	3.73%
8	10/1/2008	6,806,067.89	239,831.37	131,406.02	371,237.39	3.73%
9	4/1/2009	6,806,067.89	0.00	126,933.17	126,933.17	3.73%
10	10/1/2009	6,557,290.81	248,777.08	126,933.17	375,710.25	3.73%
11	4/1/2010	6,557,290.81	0.00	122,293.47	122,293.47	3.73%
12	10/1/2010	6,299,234.35	258,056.46	122,293.47	380,349.93	3.73%
13	4/1/2011	6,299,234.35	0.00	117,480.72	117,480.72	3.73%
14	10/1/2011	6,031,552.38	267,681.97	117,480.72	385,162.69	3.73%
15	4/1/2012	6,031,552.38	0.00	112,488.45	112,488.45	3.73%
16	10/1/2012	5,753,885.87	277,666.51	112,488.45	390,154.96	3.73%
17	4/1/2013	5,753,885.87	0.00	107,309.97	107,309.97	3.73%
18	10/1/2013	5,465,862.40	288,023.47	107,309.97	395,333.44	3.73%
19	4/1/2014	5,465,862.40	0.00	101,938.33	101,938.33	3.73%
20	10/1/2014	5,167,095.66	298,766.74	101,938.33	400,705.07	3.73%
21	4/1/2015	5,167,095.66	0.00	96,366.33	96,366.33	3.73%
22	10/1/2015	4,857,184.92	309,910.74	96,366.33	406,277.07	3.73%
23	4/1/2016	4,857,184.92	0.00	90,586.50	90,586.50	3.73%
24	10/1/2016	4,535,714.51	321,470.41	90,586.50	412,056.91	3.73%
25	4/1/2017	4,535,714.51	0.00	84,591.08	84,591.08	3.73%
26	10/1/2017	4,202,253.25	333,461.26	84,591.08	418,052.34	3.73%
27	4/1/2018	4,202,253.25	0.00	78,372.02	78,372.02	3.73%
28	10/1/2018	3,856,353.89	345,899.36	78,372.02	424,271.38	3.73%
29	4/1/2019	3,856,353.89	0.00	71,921.00	71,921.00	3.73%
30	10/1/2019	3,497,552.48	358,801.41	71,921.00	430,722.41	3.73%
31	4/1/2020	3,497,552.48	0.00	65,229.35	65,229.35	3.73%
32	10/1/2020	3,125,367.78	372,184.70	65,229.35	437,414.05	3.73%
33	4/1/2021	3,125,367.78	0.00	58,288.11	58,288.11	3.73%
34	10/1/2021	2,739,300.59	386,067.19	58,288.11	444,355.30	3.73%
35	4/1/2022	2,739,300.59	0.00	51,087.96	51,087.96	3.73%
36	10/1/2022	2,338,833.09	400,467.50	51,087.96	451,555.46	3.73%
37	4/1/2023	2,338,833.09	0.00	43,619.24	43,619.24	3.73%
38	10/1/2023	1,923,428.15	415,404.94	43,619.24	459,024.18	3.73%
39	4/1/2024	1,923,428.15	0.00	35,871.93	35,871.93	3.73%
40	10/1/2024	1,492,528.61	430,899.54	35,871.93	466,771.47	3.73%
41	4/1/2025	1,492,528.61	0.00	27,835.66	27,835.66	3.73%
42	10/1/2025	0.00	1,492,528.61	27,835.66	1,520,364.27	3.73%

Amortization Schedule
$7,735,737 Million County Q.N.I.P.

This is Miami-Dade county debt from their Quality Neighborhood Improvement Program Bond which was issued prior to the City's incorporation. The amounts below represent the City's proportionate share of the total debt service.

Period Yr. Ending 9/30,	Principal	Interest	Total	Principal Balance
	-			7,735,737
2007	620,022		620,022	7,115,715
2008	253,914	343,842	597,756	6,861,801
2009	264,561	334,064	598,624	6,597,241
2010	275,853	323,539	599,392	6,321,388
2011	288,113	312,292	600,405	6,033,275
2012	300,696	300,179	600,875	5,732,579
2013	314,569	286,664	601,234	5,418,010
2014	330,378	271,546	601,924	5,087,631
2015	346,833	255,420	602,253	4,740,799
2016	363,932	237,044	600,976	4,376,866
2017	382,322	217,435	599,758	3,994,544
2018	402,003	196,678	598,681	3,592,541
2019	422,652	175,182	597,834	3,169,889
2020	444,268	152,895	597,163	2,725,621
2021	467,175	129,468	596,644	2,258,445
2022	491,696	105,738	597,434	1,766,749
2023	516,861	80,774	597,636	1,249,888
2024	543,640	54,520	598,160	706,248
2025	223,586	35,622	259,208	482,662
2026	235,201	24,442	259,643	247,461
2027	247,461	12,682	260,143	0
	7,735,737	**3,850,028**	**11,585,765**	

Amortization Schedule
$4 Million Land Acquisition Bonds, Series 2009

This was for the purchase of 14 acres and 5 buildings from the Archdiocese of Miami for a park and senior center.

Payment Number	Payment Date	PAYMENT AMOUNT			Loan Balance
		Total	Interest	Principal	
1	11/1/2009	77,199.53	49,025.75	28,173.78	3,971,826.22
2	2/1/2010	77,199.53	46,652.09	30,547.44	3,941,278.78
3	5/1/2010	77,199.53	44,783.72	32,415.81	3,908,862.97
4	8/1/2010	77,199.53	45,912.54	31,286.99	3,877,575.98
5	11/1/2010	77,199.53	45,545.05	31,654.48	3,845,921.50
6	2/1/2011	77,199.53	45,173.25	32,026.28	3,813,895.22
7	5/1/2011	77,199.53	43,336.30	33,863.23	3,780,031.99
8	8/1/2011	77,199.53	44,399.32	32,800.21	3,747,231.78
9	11/1/2011	77,199.53	44,014.06	33,185.47	3,714,046.31
10	2/1/2012	77,199.53	43,624.27	33,575.26	3,680,471.05
11	5/1/2012	77,199.53	42,290.12	34,909.41	3,645,561.64
12	8/1/2012	77,199.53	42,819.87	34,379.66	3,611,181.98
13	11/1/2012	77,199.53	42,416.05	34,783.48	3,576,398.50
14	2/1/2013	77,199.53	42,007.49	35,192.04	3,541,206.46
15	5/1/2013	77,199.53	40,237.81	36,961.72	3,504,244.74
16	8/1/2013	77,199.53	41,159.99	36,039.54	3,468,205.20
17	11/1/2013	77,199.53	40,736.68	36,462.85	3,431,742.35
18	2/1/2014	77,199.53	40,308.40	36,891.13	3,394,851.22
19	5/1/2014	77,199.53	38,574.81	38,624.72	3,356,226.50
20	8/1/2014	77,199.53	39,421.41	37,778.12	3,318,448.38
21	11/1/2014	77,199.53	38,977.68	38,221.85	3,280,226.53
22	2/1/2015	77,199.53	38,528.73	38,670.80	3,241,555.73
23	5/1/2015	77,199.53	38,832.95	40,366.56	3,201,189.15
24	8/1/2015	77,199.53	37,600.38	39,599.15	3,161,590.00
25	11/1/2015	77,199.53	37,135.26	40,064.27	3,121,525.73
26	2/1/2016	77,199.53	36,664.67	40,534.86	3,080,990.87
27	5/1/2016	77,199.53	35,401.85	41,797.68	3,039,193.19
28	8/1/2016	77,199.53	35,697.61	41,501.92	2,997,691.27
29	11/1/2016	77,199.53	35,210.14	41,989.39	2,955,701.88
30	2/1/2017	77,199.53	34,716.95	42,482.58	2,913,219.30
31	5/1/2017	77,199.53	33,102.15	44,097.38	2,869,121.92
32	8/1/2017	77,199.53	33,700.00	43,499.53	2,825,622.39
33	11/1/2017	77,199.53	33,189.06	44,010.47	2,781,611.92
34	2/1/2018	77,199.53	32,672.13	44,527.40	2,737,084.52
35	5/1/2018	77,199.53	31,100.78	46,098.75	2,690,985.77
36	8/1/2018	77,199.53	31,607.66	45,591.87	2,645,393.90
37	11/1/2018	77,199.53	31,072.14	46,127.39	2,599,266.51
38	2/1/2019	77,199.53	30,530.34	46,669.19	2,552,597.32
39	5/1/2019	77,199.53	29,004.50	48,195.03	2,504,402.29
40	8/1/2019	77,199.53	29,416.09	47,783.44	2,456,618.85

Amortization Schedule
$4 Million Land Acquisition Bonds, Series 2009
(Cont'd)

41	11/1/2019	77,199.53	28,854.84	48,344.69	2,408,274.16
42	2/1/2020	77,199.53	28,286.99	48,912.54	2,359,361.62
43	5/1/2020	77,199.53	27,110.03	50,089.50	2,309,272.12
44	8/1/2020	77,199.53	27,124.14	50,075.39	2,259,196.73
45	11/1/2020	77,199.53	26,535.97	50,663.56	2,208,533.17
46	2/1/2021	77,199.53	25,940.89	51,258.64	2,157,274.53
47	5/1/2021	77,199.53	24,512.55	52,686.98	2,104,587.55
48	8/1/2021	77,199.53	24,719.97	52,479.56	2,052,107.99
49	11/1/2021	77,199.53	24,103.55	53,095.98	1,999,012.01
50	2/1/2022	77,199.53	23,479.90	53,719.63	1,945,292.38
51	5/1/2022	77,199.53	22,103.85	55,095.68	1,890,196.70
52	8/1/2022	77,199.53	22,201.78	54,997.75	1,835,198.95
53	11/1/2022	77,199.53	21,555.79	55,643.74	1,779,555.21
54	2/1/2023	77,199.53	20,902.22	56,297.31	1,723,257.90
55	5/1/2023	77,199.53	19,580.93	57,618.60	1,665,639.30
56	8/1/2023	77,199.53	19,564.19	57,635.34	1,608,003.96
57	11/1/2023	77,199.53	18,887.22	58,312.31	1,549,691.65
58	2/1/2024	77,199.53	18,202.30	58,997.23	1,490,694.42
59	5/1/2024	77,199.53	17,128.69	60,070.84	1,430,623.58
60	8/1/2024	77,199.53	16,803.75	60,395.78	1,370,227.80
61	11/1/2024	77,199.53	16,094.36	61,105.17	1,309,122.63
62	2/1/2025	77,199.53	15,376.63	61,822.90	1,247,299.73
63	5/1/2025	77,199.53	14,172.74	63,026.79	1,184,272.94
64	8/1/2025	77,199.53	13,910.18	63,289.35	1,120,983.59
65	11/1/2025	77,199.53	13,166.80	64,032.73	1,056,950.86
66	2/1/2026	77,199.53	12,414.68	64,784.85	992,166.01
67	5/1/2026	77,199.53	11,273.72	65,925.81	926,240.20
68	8/1/2026	77,199.53	10,879.39	66,320.14	859,920.06
69	11/1/2026	77,199.53	10,100.41	67,099.12	792,820.94
70	2/1/2027	77,199.53	9,312.28	67,887.25	724,933.69
71	5/1/2027	77,199.53	8,237.23	68,962.30	655,971.39
72	8/1/2027	77,199.53	7,704.88	69,494.65	586,476.74
73	11/1/2027	77,199.53	6,888.61	70,310.92	516,165.82
74	2/1/2028	77,199.53	6,062.76	71,136.77	445,029.05
75	5/1/2028	77,199.53	5,113.57	72,085.96	372,943.09
76	8/1/2028	77,199.53	4,380.50	72,819.03	300,124.06
77	11/1/2028	77,199.53	3,525.18	73,674.35	226,449.71
78	2/1/2029	77,199.53	2,659.82	74,539.71	151,910.00
79	5/1/2029	77,199.53	1,726.11	75,473.42	76,436.58
80	8/1/2029	77,334.39	897.81	76,436.58	0.00

Amortization Schedule
$14.4 Million Public Facilities Bond, Series 2007

Bonds were issued in order to renovate the police and public works buildings purchased earlier. Funds were also use to purchase additional park land.

Period	Date	Payment	Principal	Interest	Principal Balance
1	10/1/2007	538,749.67	85,166.27	453,583.40	14,314,833.73
2	12/30/2007	538,749.67	386,855.84	151,893.83	13,927,977.89
3	6/30/2008	538,749.67	241,236.15	297,513.52	13,686,741.74
4	12/30/2008	538,749.67	246,395.75	292,353.92	13,440,345.99
5	6/30/2009	538,749.67	251,665.70	287,083.97	13,188,680.29
6	12/30/2009	538,749.67	257,048.36	281,701.31	12,931,631.93
7	6/30/2010	538,749.67	262,546.15	276,203.52	12,669,085.78
8	12/30/2010	538,749.67	268,161.53	270,588.14	12,400,924.25
9	6/30/2011	538,749.67	273,897.01	264,852.66	12,127,027.24
10	12/30/2011	538,749.67	279,755.16	258,994.51	11,847,272.08
11	6/30/2012	538,749.67	285,738.60	253,011.07	11,561,533.48
12	12/30/2012	538,749.67	291,850.02	246,899.65	11,269,683.46
13	6/30/2013	538,749.67	298,092.16	240,657.51	10,971,591.30
14	12/30/2013	538,749.67	304,467.80	234,281.87	10,667,123.50
15	6/30/2014	538,749.67	310,979.80	227,769.87	10,356,143.70
16	12/30/2014	538,749.67	317,631.08	221,118.59	10,038,512.62
17	6/30/2015	538,749.67	324,424.62	214,325.05	9,714,088.00
18	12/30/2015	538,749.67	331,363.47	207,386.20	9,382,724.53
19	6/30/2016	538,749.67	338,450.72	200,298.95	9,044,273.81
20	12/30/2016	538,749.67	345,689.55	193,060.12	8,698,584.26
21	6/30/2017	538,749.67	353,083.21	185,666.46	8,345,501.05
22	12/30/2017	538,749.67	360,635.01	178,114.66	7,984,866.04
23	6/30/2018	538,749.67	368,348.33	170,401.34	7,616,517.71
24	12/30/2018	538,749.67	376,226.62	162,523.05	7,240,291.09
25	6/30/2019	538,749.67	384,273.41	154,476.26	6,856,017.68
26	12/30/2019	538,749.67	392,492.31	146,257.36	6,463,525.37
27	6/30/2020	538,749.67	400,886.99	137,862.68	6,062,638.38
28	12/30/2020	538,749.67	409,461.22	129,288.45	5,653,177.16
29	6/30/2021	538,749.67	418,218.84	120,530.83	5,234,958.32
30	12/30/2021	538,749.67	427,163.77	111,585.90	4,807,794.55
31	6/30/2022	538,749.67	436,300.01	102,449.66	4,371,494.54

Amortization Schedule
$14.4 Million Public Facilities Bond, Series 2007 (Cont'd)

Period	Date	Payment	Principal	Interest	Principal Balance
32	12/30/2022	538,749.67	445,631.66	93,118.01	3,925,862.88
33	6/30/2023	538,749.67	455,162.90	83,586.77	3,470,699.98
34	12/30/2023	538,749.67	464,897.99	73,851.68	3,005,801.99
35	6/30/2024	538,749.67	474,841.30	63,908.37	2,530,960.69
36	12/30/2024	538,749.67	484,997.28	53,752.39	2,045,963.41
37	6/30/2025	538,749.67	495,370.47	43,379.20	1,550,592.94
38	12/30/2025	538,749.67	05,965.53	32,784.14	1,044,627.41
39	6/30/2026	538,749.67	516,787.20	21,962.47	527,840.21
40	12/30/2026	538,749.67	527,840.21	10,909.46	0.00
		21,549,986.80	**14,400,000.00**	**7,149,986.80**	

Amortization Schedule
$8.9 Million County Stormwater Bonds (City Portion)

This is a Miami-Dade County Bond. Improvements were made prior to the City's incorporation. Amounts below represent the City's proportionate share of the debt.

Period Ending 9/30	Payment	Principal	Interest	Principal Balance
				8,954,785
2007	388,563	83,685	304,878	8,871,100
2008	666,118	247,779	418,339	8,623,321
2009	665,777	256,082	409,695	8,367,239
2010	665,889	265,259	400,630	8,101,980
2011	665,921	274,873	391,048	7,827,107
2012	666,045	285,361	380,684	7,541,746
2013	665,917	296,286	369,631	7,245,460
2014	666,216	308,522	357,694	6,936,938
2015	665,934	322,069	343,865	6,614,869
2016	665,721	337,364	328,357	6,277,505
2017	665,896	354,407	311,489	5,923,098
2018	666,093	372,324	293,769	5,550,774
2019	665,831	390,678	275,153	5,160,096
2020	665,962	410,343	255,619	4,749,753
2021	665,984	430,882	235,102	4,318,871
2022	665,853	452,295	213,558	3,866,576
2023	665,962	475,019	190,943	3,391,557
2024	665,809	498,617	167,192	2,892,940
2025	665,787	523,526	142,261	2,369,414
2026	665,831	549,746	116,085	1,819,668
2027	665,874	577,277	88,597	1,242,391
2028	665,853	606,119	59,734	636,272
2029	665,700	636,272	29,428	-
	15,038,536	**8,954,785**	**6,083,751**	

Amortization Schedule
$55 Million
City Hall Construction COPs, Series 2010

There are two series in this issuance, Series 2010A – Tax Exempt Certificates of Participation and Series 2010A-2 Taxable Certifications of Participation (BABs) issued for the purpose of construction and equipping the new City Hall.

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
6/1/2011	1,402,117		2,127,086	-724,969	55,000,000
12/1/2011	1,219,232		1,849,640	-630,408	55,000,000
6/1/2012	1,219,232		1,849,640	-630,408	55,000,000
12/1/2012	1,219,232		1,849,640	-630,408	55,000,000
6/1/2013	2,274,232	1,055,000	1,849,640	-630,408	53,945,000
12/1/2013	1,198,132		1,828,540	-630,408	53,945,000
6/1/2014	1,198,132		1,828,540	-630,408	53,945,000
12/1/2014	1,170,757		1,801,165	-630,408	53,945,000
6/1/2015	3,415,757	2,245,000	1,801,165	-630,408	51,700,000
12/1/2015	1,150,201		1,769,540	-619,339	51,700,000
6/1/2016	2,345,201	1,195,000	1,769,540	-619,339	50,505,000
12/1/2016	1,128,840		1,736,677	-607,837	50,505,000
6/1/2017	2,363,840	1,235,000	1,736,677	-607,837	49,270,000
12/1/2017	1,106,765		1,702,715	-595,950	49,270,000
6/1/2018	2,386,765	1,280,000	1,702,715	-595,950	47,990,000
12/1/2018	1,083,885		1,667,515	-583,630	47,990,000
6/1/2019	2,413,885	1,330,000	1,667,515	-583,630	46,660,000
12/1/2019	1,060,111		1,630,940	-570,829	46,660,000
6/1/2020	2,440,111	1,380,000	1,630,940	-570,829	45,280,000
12/1/2020	1,035,443		1,592,990	-557,546	45,280,000
6/1/2021	2,465,443	1,430,000	1,592,990	-557,546	43,850,000
12/1/2021	1,002,121		1,541,724	-539,603	43,850,000
6/1/2022	2,497,121	1,495,000	1,541,724	-539,603	42,355,000
12/1/2022	967,284		1,488,129	-520,845	42,355,000
6/1/2023	2,532,284	1,565,000	1,488,129	-520,845	40,790,000
12/1/2023	930,815		1,432,023	-501,208	40,790,000
6/1/2024	2,565,815	1,635,000	1,432,023	-501,208	39,155,000
12/1/2024	892,716		1,373,409	-480,693	39,155,000
6/1/2025	2,607,716	1,715,000	1,373,409	-480,693	37,440,000
12/1/2025	852,752		1,311,926	-459,174	37,440,000
6/1/2026	2,647,752	1,795,000	1,311,926	-459,174	35,645,000

Amortization Schedule
$55 Million
City Hall Construction COPs, Series 2010
(Cont'd)

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
12/1/2026	810,924		1,247,575	-436,651	35,645,000
6/1/2027	2,685,924	1,875,000	1,247,575	-436,651	33,770,000
12/1/2027	768,268		1,181,950	-413,683	33,770,000
6/1/2028	2,728,268	1,960,000	1,181,950	-413,683	31,810,000
12/1/2028	723,678		1,113,350	-389,673	31,810,000
6/1/2029	2,773,678	2,050,000	1,113,350	-389,673	29,760,000
12/1/2029	677,040		1,041,600	-364,560	29,760,000
6/1/2030	2,822,040	2,145,000	1,041,600	-364,560	27,615,000
12/1/2030	628,241		966,525	-338,284	27,615,000
6/1/2031	2,868,241	2,240,000	966,525	-338,284	25,375,000
12/1/2031	577,281		888,125	-310,844	25,375,000
6/1/2032	2,922,281	2,345,000	888,125	-310,844	23,030,000
12/1/2032	523,933		806,050	-282,118	23,030,000
6/1/2033	2,973,933	2,450,000	806,050	-282,118	20,580,000
12/1/2033	468,195		720,300	-252,105	20,580,000
6/1/2034	3,033,195	2,565,000	720,300	-252,105	18,015,000
12/1/2034	409,841		630,525	-220,684	18,015,000
6/1/2035	3,089,841	2,680,000	630,525	-220,684	15,335,000
12/1/2035	348,871		536,725	-187,854	15,335,000
6/1/2036	3,148,871	2,800,000	536,725	-187,854	12,535,000
12/1/2036	285,171		438,725	-153,554	12,535,000
6/1/2037	3,215,171	2,930,000	438,725	-153,554	9,605,000
12/1/2037	218,514		336,175	-117,661	9,605,000
6/1/2038	3,278,514	3,060,000	336,175	-117,661	6,545,000
12/1/2038	148,899		229,075	-80,176	6,545,000
6/1/2039	3,348,899	3,200,000	229,075	-80,176	3,345,000
12/1/2039	76,099		117,075	-40,976	3,345,000
6/1/2040	3,421,099	3,345,000	117,075	-40,976	0
	101,768,593	**55,000,000**	**71,787,776**	**-25,019,183**	

Amortization Schedule
$60 Million
General Obligation Bond

This issuance was approved by voters in April 2014 for Parks and Recreation improvements and purchase of crime prevention equipment.

Date	Payment	Principal	Interest	Principal Balance
1/1/2015	1,298,825		1,298,825	60,000,000
7/1/2015	2,746,900	1,330,000	1,416,900	58,670,000
1/1/2016	1,396,950		1,396,950	58,670,000
7/1/2016	2,826,950	1,430,000	1,396,950	57,240,000
1/1/2017	1,368,350		1,368,350	57,240,000
7/1/2017	2,853,350	1,485,000	1,368,350	55,755,000
1/1/2018	1,346,075		1,346,075	55,755,000
7/1/2018	2,876,075	1,530,000	1,346,075	54,225,000
1/1/2019	1,330,775		1,330,775	54,225,000
7/1/2019	2,890,775	1,560,000	1,330,775	52,665,000
1/1/2020	1,299,575		1,299,575	52,665,000
7/1/2020	2,919,575	1,620,000	1,299,575	51,045,000
1/1/2021	1,259,075		1,259,075	51,045,000
7/1/2021	2,964,075	1,705,000	1,259,075	49,340,000
1/1/2022	1,233,500		1,233,500	49,340,000
7/1/2022	2,988,500	1,755,000	1,233,500	47,585,000
1/1/2023	1,189,625		1,189,625	47,585,000
7/1/2023	3,029,625	1,840,000	1,189,625	45,745,000
1/1/2024	1,143,625		1,143,625	45,745,000
7/1/2024	3,078,625	1,935,000	1,143,625	43,810,000
1/1/2025	1,095,250		1,095,250	43,810,000
7/1/2025	3,125,250	2,030,000	1,095,250	41,780,000
1/1/2026	1,044,500		1,044,500	41,780,000
7/1/2026	3,174,500	2,130,000	1,044,500	39,650,000
1/1/2027	991,250		991,250	39,650,000
7/1/2027	3,231,250	2,240,000	991,250	37,410,000
1/1/2028	935,250		935,250	37,410,000
7/1/2028	3,285,250	2,350,000	935,250	35,060,000
1/1/2029	876,500		876,500	35,060,000
7/1/2029	3,346,500	2,470,000	876,500	32,590,000
1/1/2030	814,750		814,750	32,590,000
7/1/2030	3,404,750	2,590,000	814,750	30,000,000
1/1/2031	750,000		750,000	30,000,000
7/1/2031	3,470,000	2,720,000	750,000	27,280,000

Amortization Schedule
$60 Million
General Obligation Bond (cont'd)

Date	Payment	Principal	Interest	Principal Balance
1/1/2032	682,000		682,000	27,280,000
7/1/2032	3,537,000	2,855,000	682,000	24,425,000
1/1/2033	610,625		610,625	24,425,000
7/1/2033	3,610,625	3,000,000	610,625	21,425,000
1/1/2034	535,625		535,625	21,425,000
7/1/2034	3,685,625	3,150,000	535,625	18,275,000
1/1/2035	456,875		456,875	18,275,000
7/1/2035	3,761,875	3,305,000	456,875	14,970,000
1/1/2036	374,250		374,250	14,970,000
7/1/2036	3,849,250	3,475,000	374,250	11,495,000
1/1/2037	287,375		287,375	11,495,000
7/1/2037	3,932,375	3,645,000	287,375	7,850,000
1/1/2038	196,250		196,250	7,850,000
7/1/2038	4,026,250	3,830,000	196,250	4,020,000
1/1/2039	100,500		100,500	4,020,000
7/1/2039	4,120,500	4,020,000	100,500	-
	105,352,825	**60,000,000**	**45,352,825**	

Amortization Schedule
$6 Million
Revenue Bond (cont'd)

This bond was issued on September 28, 2016 for additional funding for the City Hall and Police Headquarter construction project.

Date	Payment	Interest	Principal	Balance
9/29/2016				6,000,000.00
1/1/2017	335,008.21	32,966.67	302,041.54	5,697,958.46
7/1/2017	335,008.21	61,253.05	273,755.16	5,424,203.30
1/1/2018	335,008.21	58,310.19	276,698.02	5,147,505.28
7/1/2018	335,008.21	55,335.68	279,672.53	4,867,832.75
1/1/2019	335,008.21	52,329.20	282,679.01	4,585,153.74
7/1/2019	335,008.21	49,290.40	285,717.81	4,299,435.93
1/1/2020	335,008.21	46,218.94	288,789.27	4,010,646.66
7/1/2020	335,008.21	43,114.45	291,893.76	3,718,752.90
1/1/2021	335,008.21	39,976.59	295,031.62	3,423,721.28
7/1/2021	335,008.21	36,805.00	298,203.21	3,125,518.07
1/1/2022	335,008.21	33,599.32	301,408.89	2,824,109.18
7/1/2022	335,008.21	30,359.17	304,649.04	2,519,460.14
1/1/2023	335,008.21	27,084.20	307,924.01	2,211,536.13
7/1/2023	335,008.21	23,774.01	311,234.20	1,900,301.93
1/1/2024	335,008.21	20,428.25	314,579.96	1,585,721.97
7/1/2024	335,008.21	17,046.51	317,961.70	1,267,760.27
1/1/2025	335,008.21	13,628.42	321,379.79	946,380.48
7/1/2025	335,008.21	10,173.59	324,834.62	621,545.86
1/1/2026	335,008.21	6,681.62	328,326.59	293,219.27
7/1/2026	335,008.21	3,152.11	293,219.27	0.00
	6,700,164.20	**661,527.37**	**6,000,000.00**	

Amortization Schedule
$8.8 Million Taxable
Land Acquisition Bonds, Series 2019

The Original Bond was issued in 2009 with a balloon payment due in August 2014. The City requested extension every six months as there were potential developers interested in the property. In January 2016, the bank has provided a five year extension at a variable rate of 1% plus 90 day LIBOR rate until February 2021.

Date	Payment	Interest	Principal	Balance
1/30/2016				6,905,440.43
2/1/2016	137,814.12	22,814.12	115,000.00	6,790,440.43
5/1/2016	138,961.66	23,961.66	115,000.00	6,675,440.43
8/1/2016	139,446.87	24,446.87	115,000.00	6,560,440.43
11/1/2016	140,099.81	25,099.81	115,000.00	6,445,440.43
2/1/2017 *	146,785.73	31,785.73	115,000.00	6,330,440.43
5/1/2017 *	146,218.61	31,218.61	115,000.00	6,215,440.43
8/1/2017 *	145,651.49	30,651.49	115,000.00	6,100,440.43
11/1/2017 *	148,092.80	33,092.80	115,000.00	5,985,440.43
2/1/2018 *	147,468.96	32,468.96	115,000.00	5,870,440.43
5/1/2018 *	146,845.13	31,845.13	115,000.00	5,755,440.43
8/1/2018 *	146,221.29	31,221.29	115,000.00	5,640,440.43
11/1/2018 *	149,769.84	34,769.84	115,000.00	5,525,440.43
2/1/2019 *	149,060.93	34,060.93	115,000.00	5,410,440.43
5/1/2019 *	148,352.03	33,352.03	115,000.00	5,295,440.43
8/1/2019 *	147,643.13	32,643.13	115,000.00	5,180,440.43
11/1/2019 *	148,850.28	33,850.28	115,000.00	5,065,440.43
2/1/2020 *	148,098.84	33,098.84	115,000.00	4,950,440.43
5/1/2020 *	147,347.40	32,347.40	115,000.00	4,835,440.43
8/1/2020 *	146,595.96	31,595.96	115,000.00	4,720,440.43
11/1/2020 *	147,590.44	32,590.44	115,000.00	4,605,440.43
2/1/2021 *	4,637,236.90	31,796.47	4,605,440.43	0.00
	7,554,152.21	648,711.78	6,905,440.43	

* Interests is calcluated based on 2% for FY 2017, 2.2% FY 2018, 2.50% FY 2019, 2.65% FY 2020 and 2.80% FY 2021

City of Miami Gardens
Property Tax Rates – Direct And Overlapping Governments
(Tax Rate Millage)

Fiscal Year	City of Miami Gardens (Incl. Debt)	Miami Dade County (Incl. Debt)	School Board (Incl. Debt)	South Florida Water Mgt. Dist	Everglades Construct. Project/ Okeechobee Basin	Fire District (Incls Debt)	Library District	Children's Trust Authority	Florida Inland Navigation District	TOTAL
2009	5.1402	5.1229	7.797	.5346	.0894	2.6051	.3822	.4212	.0345	22.1271
2010	5.3734	5.1229	7.995	.5346	.0894	2.2271	.3822	.5000	. 0345	22.2591
2011	5.7141	5.8725	8.249	.5346	.0894	2.5953	.284	.5000	. 0345	23.8734
2012	6.5616	5.09	8.005	.3739	.0624	2.4627	.1795	.5000	. 0345	23.2696
2013	6.3620	4.9885	7.998	.3676	.0613	2.4627	.1725	.5000	. 0345	22.9471
2014	6.9363	5.1255	7.977	.3523	.0587	2.4623	.1725	.5000	. 0345	23.6191
2015	8.2363	5.1169	7.974	.1577	.0548	2.4321	.2840	.5000	. 0345	24.9620
2016	8.1761	5.1169	7.6120	.1459	.2092	2.4293	.2840	.5000	. 0320	24.5054
2017	8.0934	5.0669	7.3220	.1359	.1948	2.4282	.2840	.5000	0.0320	24.0572
2018	7.9928	5.0669	6.9940	.1275	.1825	2.4282	.2840	.4673	.0320	23.5752
2019	7.9072	5.1313	6.7330	.1209	.1727	2.4207	.2840	.4415	0.0320	23.2433

Miami-Dade County Municipal Tax Rates and 2018 Per Capita Tax Burden

The per capita tax burden is the theoretical property tax paid by each man, woman and child in the City. Actual burden is determined by individual properties. Millage Rate is based on FY 2017 adopted rate.

City	2018 Population	FY 19 Millage	2018 Taxable Value	Per Capita Tax Burden
Indian Creek	84	6.4000	$607,887,808	46,315
Medley	832	6.3000	$2,263,979,563	17,143
Golden Beach	920	8.4000	$1,095,765,448	10,005
Bal Harbor	2,924	1.9654	$5,498,822,089	3,696
Miami Beach	92,797	6.7049	$38,887,661,101	2,810
Surfside	5,814	4.5000	$3,086,020,534	2,389
Key Biscayne	12,854	3.1000	$8,532,625,700	2,058
Coral Gables	49,808	5.5590	$16,023,377,296	1,788
Sunny Isles Beach	22,233	2.2000	$11,120,535,585	1,100
Miami	465,155	8.0300	$53,357,105,033	921
Miami Shores	10,761	8.3192	$1,118,032,960	864
Bay Harbor Islands	5,826	3.7199	$1,214,738,329	776
North Bay Village	8,973	6.1463	$1,079,858,914	740
Biscayne Park	3,176	9.7000	$217,723,560	665
South Miami	12,645	4.3000	$1,918,166,785	652
Pinecrest	18,467	2.3990	$4,810,485,495	625
Miami Springs	14,217	7.3500	$1,198,702,267	620
El Portal	2,153	8.3000	$159,201,908	614
Virginia Gardens	2,409	5.1000	$268,531,771	568
West Miami	7,182	6.8858	$550,069,469	527
Opa-Locka	17,745	9.8000	$887,432,725	490
Aventura	37,694	1.7261	$10,365,840,176	475
North Miami Beach	45,437	7.0158	$2,932,458,209	453
Doral	64,167	1.9000	$13,185,785,200	390
North Miami	63,780	7.5000	$3,101,696,052	365
Sweetwater	21,508	3.9948	$1,759,085,298	327
Miami Gardens	113,201	7.9072	$4,576,969,590	320
Florida City	12,993	7.1858	$529,435,136	293
Hialeah Gardens	23,532	5.1613	$1,285,416,369	282
Hialeah	236,114	6.3018	$10,380,884,716	277
Palmetto Bay	24,138	2.2387	$2,930,712,611	272
Homestead	70,191	6.4515	$2,857,501,054	263
Miami Lakes	30,574	2.3127	$3,213,878,488	243
Cutler Bay	45,222	2.4323	$2,517,709,992	135

City of Miami Gardens
History of Assessed Values

Real Property

Fiscal Year	Taxable Assessed Value (1)	Percent Change
2010	$4,126,573,626	(6.9%)
2011	$3,358,176,291	(8.14%)
2012	$3,071,139,914	(8.55%)
2013	$2,890,834,014	(5.87%)
2014	$2,849,351,394	(1.43%)
2015	$3,086,794,350	+3.78%
2016	$3,247,030,310	+3.78%
2017	$3,473,585,737	+9.81
2018	$3,838,375,248	+6.97%
2019	$4,175,917,558	+6.97%

Personal Property

Fiscal Year	Assessed Value (1)	Percent Change
2010	$358,926,562	(4.8%)
2011	$351,430,996	10.3%
2012	$366,728,907	(8.6%)
2013	$362,204,317	(7.0%)
2014	$336,863,456	+3.78%
2015	$357,991,843	(3%)
2016	$339,102,916	(1.0%)
2017	$366,813,861	+3.78%
2018	$368,375,942	(3%)
2019	$400,941,114	(1.0%)

(1) Miami-Dade Property Appraiser is responsible for establishing the assessed value of property within the City of Miami Gardens. Property is assessed at 100% each January 1st. Residential property that is subject to a Homestead Exemption can only increase in taxable value by 3% in any year.

Equipment Listing
FY 2018-19

Department	Requested Item	Budget Amount
Information Technology	Computer Hardware Upgrade	$15,000
	Server Replacement (Refresh)	$36,000
Public Services Fleet	Vehicle Replacement	$540,000


CITY OF MIAMI GARDENS
2003

Miscellaneous Statistical Charts, Graphs & Tables

This section provides the user selected charts and graphs that supplement the material presented in the main body of this document. These provide additional detail and in some cases, a graphic representation of previous narrative.

List of Charts, Graphs and Tables

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Top Ten Largest Property Taxpayers In Miami Gardens : 2018-2019

	Owner	Use	Tax Value (in 000s)	Taxes Paid	% of Tax Base
1.	SOUTH FLORIDA STADIUM LLC (HARDROCK STADIUM)	PROFESSIONAL SPORTS	$201,000	$1,324,486	4.39%
2	WALMART STORES	RETAIL OUTLET	$45,876	$302,302	1.00%
3.	CALDER RACE COURSE	HORSE RACING/CASINO	$37,422	$246,593	0.82%
4.	CAPO & SONS CORP	RETAIL OUTLET	$24,866	$163,853	0.54%
5.	DORSAN DEVELOPMENT	RETAIL OUTLET	$20,768	$136,853	0.45%
6.	ADVENIR AT WALDEN LAKE	RESIDENTIAL - MULTIFAMILY	$19,570	$128,956	0.43%
7.	EB PARK PLAZA	RESIDENTIAL - MULTIFAMILY	$18,390	$121,181	0.40%
8.	RMS PROP III LLC	RETAIL OUTLET	$17,012	$112,100	0.37%
9.	INTERBOND CORP OF AMERICA (BRANDSMART USA)	RETAIL OUTLET	$15,748	$103,771	0.34%
10.	UNITED AUTOMOBILE INS CO	OFFICE BUILDING	$13,900	$91,594	0.30%

TOTAL % OF TAX BASE (TOP 10 USERS) 9.06%

Top Ten Public or Private Employers in the City of Miami Gardens : FY 2017

1	SunLife Stadium	Sports Facility	2269 NW 199 Street	2000
2	Wal-Mart	Retail	27th Ave @ 199th U.S. 441 @ NW 179th St	864
3	City of Miami Gardens	City Government	18605 NW 27th Ave	482
4	St. Thomas University	Private University	16401 NW 37th Ave	435
5	UAIC	Insurance	1313 NW 167th Street	428
6	US Post Office	Federal Government	18690 NW 37th Ave	275
7	Calder Casino & Race Track	Horse Racing/Casino	21001 NW 27th Ave	270
8	Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	264
9	Brandsmart, USA	Retail Electronics	4320 NW 167 Street	250
10	Florida Memorial University	Private University	15800 NW 42nd Ave	232

* Full Time Equivalent

Note: The above is for informational purposes only. The City of Miami Gardens does not claim any statistical representation or warranty for these contents.

Miami Gardens Parks and Recreation Facilities

NO.	PARK NAME	ACREAGE	ACRES/1,000 PERSONS
Total Community		**71.50**	
1	Ferguson Community Center Park	24.00	
2	Rolling Oaks Park	33.50	
3	Senior Center Park	14.00	
Total Neighborhood		**100.60**	
3	Andover Park	2.87	
4	Brentwood Park	10.00	
5	Brentwood Pool	4.50	
6	Buccaneer Park	5.50	
7	Bunche Park & Pool	8.64	
8	Miami Carol City Park	16.61	
9	AJ King Park	5.66	
10	Cloverleaf Park	1.27	
11	Bennett Lifter Park	2.00	
12	Myrtle Grove Park & Pool	7.69	
13	Norwood Park & Pool	4.94	
14	Risco Park (Miami-Dade School Board)	16.40	
15	Scott Park	9.70	
16	Vista Verde Park	4.82	
Natural Area Preserve		**6.28**	
17	Scrub Oak Preserve	6.28	
Linear Parks		**26.18**	
18	Library Walking Trail	26.18	
Single Purpose Parks		**4.13**	
19	North Dade Optimist Club	4.13	
Mini Parks		**1.0**	
20	Waterman Park	1.00	
GRAND TOTAL		**209.69**	**1.85 acres**

City of Miami Gardens List of Public Educational Facilities

No.	Name	Street Address	Principal
	Elementary Schools		
1	Barbara Hawkins Elementary	19010 NW 37 Avenue, Miami Gardens, Florida 33056	Rhonda Williams
2	Brentwood Elementary	3101 NW 191 Street, Miami Gardens, Florida 33056	Tamika Robinson
3	Bunche Park Elementary	16001 Bunche Park Drive, Miami Gardens, Florida 33054	Jacqueline Lewis
4	Carol City Elementary	4375 NW 173 Drive, Miami Gardens, Florida 33055	Dr. Thalya Watkins
5	Crestview Elementary	2201 NW 187 Street, Miami Gardens, Florida 33056	Maria Kerr
6	Golden Glades Elementary	16520 NW 28 Avenue, Miami Gardens, Florida 33054	Andrija Harrison
7	Hibiscus Elementary	18701 NW 1 Avenue, Miami Gardens, Florida 33169	Veronica Bello
8	Miami Gardens Elementary	4444 NW 195 Street, Miami Gardens, Florida 33055	Kathleen John-Louissaint
9	N. Dade Center for Modern Language Elementary	1840 NW 157 Street, Miami Gardens, Florida 33054	Dr. Maria Castaigne
10	Norland Elementary	19340 NW 8 Court, Miami Gardens, Florida 33169	Dr. Christina Ravelo
11	Norwood Elementary	19810 NW 14 Court, Miami Gardens, Florida 33169	Dr. Kevin Williams
12	Parkview Elementary	17631 NW 20 Avenue, Miami Gardens, Florida 33056	Dr. Chrystal Spence
13	Parkway Elementary	1320 NW 188 Street, Miami Gardens, Florida 33169	Maria Fernandez
14	Rainbow Park Elementary	15355 NW 19 Avenue, Miami Gardens, Florida 33054	Robin Armstrong
15	Scott Lake Elementary	1160 NW 175 Street, Miami Gardens, Florida 33169	Lakesha Wilson-Rochelle
16	Skyway Elementary	4555 NW 206 Terrace, Miami Gardens, Florida 33055	Dr. Linda Whye
	Middle Schools		
17	Andover Middle School	121 NW 207 Street, Miami Gardens, Florida 33169	Kenneth Williams
18	Carol City Middle	3737 NW 188 Street, Miami Gardens, Florida 33055	Derek Negron
19	Norland Middle	1235 NW 192 Terrace, Miami Gardens, Florida 33169	Ronald G. Redmon
20	North Dade Middle	1840 NW 157 Street, Miami Gardens, Florida 33054	Kharim Armand
	High Schools		
22	Miami Carol City Senior High	3301 Miami Gardens Drive, Miami Gardens, Florida 33056	Adrena Williams
22	Miami Norland Senior High	1050 NW 195 Street, Miami Gardens, Florida 33169	Reginald Lee
	Other Schools		
23	Jan Mann Opportunity Education	16101 NW 44 Court, Miami Gardens, Florida 33054	Jamarv Dunn

Current Permits and Forecast for Residential or Commercial Development City of Miami Gardens

Project Name	Location	Type of Use	Building SF or # of Units	Land Acerage
STATUS: UNDER CONSTRUCTION				
Norwood Park and Pool	9401 NW 14 Ave	Government	3,746 sf	4.1
Caldar Jai-Alai	21001 NW 27 Ave	Entertainment	18,291 sf	2.4
Antioch Missionary Baptist Church	21311 NW 34 Ave	Institutional	50,000 sf	3
Turnpike Distribution Cntr. (Bridge Point)	County Line Road & Florida Turnpike	Industrial	850,000 sf	54.2
Eastgroup Properties (Gateway Commerce Park)	3900 NW 215 St	Industrial	2,328,816 sf	184.9
24-Hour Fitness	NW 191 St. & NW 27 Ave	Commercial	37,112 sf	4.68
Miami Open	347 Don Shula Dr	Sports	61,817 sf	1.48
Bunche Park	15600 Bunche Park Drive West	Government	22,451 sf	7.24
North Dade Optimist Park	19455 NW 12 Ave	Government	4,424 sf	4.13
Dutch Pot	19695 NW 2 Ave	Restaurant	3,070 sf	.45

Current Permits and Forecast for Residential or Commercial Development City of Miami Gardens

Project Name	Location	Type of Use	Building SF or # of Units	Land Acerage
STATUS: BUILDING PERMIT				
Princeton Park	East of 31 Ave & 183 St	Multi-Family	70 units	4.68
Majorca Estates	NW 208 St & NW 14 Place	Single-Family	51 units	10.86
St. Thomas University School of Business	16400 NW 32 Ave	Institutional	56,367 sf	4.47
Unek Development	West side of NW 24th Ave between NW 152 & NW 154 St	Residential Single Family	12 units	1.55
Quantum Storage	15800 NW 15 Ave	Industrial	48,412 sf	4.8
Advance Point Apartments	16561 NW 47 Ave	Multi-family	22 units	1.5
Miami Gardens Apartments	NW 7 Ave & NW 214 St	Multi-family	20 units	1.5
Seven Eleven	1195 NW 167 St	Gas Station	2,538 sf	0.49
Jessie Trice Community Health Center	20700 NW 27 Ave	Institutional	14,000 sf	2.15
Walden Place	NW 208 St & NW 14 Place	Townhomes	85 units	8.86
Walden Place II	NW 208 St & NW 14 Place	Townhomes	76 units	10.82

Current Permits and Forecast for Residential or Commercial Development City of Miami Gardens

Project Name	Location	Type of Use	Building SF or # of Units	Land Acerage
STATUS: SITE PLAN				
Villages of Miami Gardens	3400 NW 191 St	Multi-Family	51 units	3.27
35 Acres	191 St & NW 27 Ave	Mixed Use Sports / Entertainment	1,200,000 sf	35
African Museum	NW 32 Ave & NW 207 St	Institutional	13,000 sf	.77
AJ King Park	4250 NW 178 St	Government	TBD	5.65
Andover Park	100 NW 209 St	Government	TBD	2.86
Bennett Lifter Park	20775 NW 22 Ave	Government	TBD	2.0
Brentwood Pool	19406 NW 32 Ave	Government	TBD	9.98
Center at Miami Gardens	19333 NW 27 Ave	Mixed Use Residential / Commercial	6,375 sf	10.8
Cloverleaf Park	303 NW 191 St	Government	TBD	1.26
International Equipment Sales	15290 NW 34 Ave	Commercial	4,128 sf	1.4
Lester Brown Park	19504 NW 32 Ave	Government	TBD	9.99
Miami Carol City Park	3201 NW 185 St	Government	TBD	16.33
Myrtle Grove Park	3030 NW 179 St	Government	TBD	5.0

Current Permits and Forecast for Residential or Commercial Development City of Miami Gardens

Project Name	Location	Type of Use	Building SF or # of Units	Land Acerage
STATUS: SITE PLAN (cont'd)				
Next Level Basketball	2775 NW 183 St	Mixed Use Sports / Entertainment	60,000 sf	5
Risco Park	19000 NW 37 Av	Government	TBD	26
Rolling Oaks Park	18701 NW 17 Av	Government	TBD	32.13
Scott Park	17710 NW 15 Ct	Government	TBD	3.31
Senior Family Center	18330 NW 12 Ave	Government	TBD	12.7
Self-Storage at Gardens Promenade	NW 27 Ave & 183 St	Commercial	123,729 sf	2.28
Village Shops	NW 27 Ave & 191 St	Commercial	19,664 sf	1.56
Vista Lago	SW corner of 207 St and NW 4 Ave	Multi-family	401 units	36.99

Miami Gardens Income Demographics Information

U.S. Census Bureau (2017 ACS Estimates)

	MIAMI GARDENS		MIAMI-DADE COUNTY	
Income Range	**Households**	**Percent**	**Households**	**Percent**
Less than $10,000	3,247	10.7%	85,270	9.9%
$10,000 to $14,999	1,824	6.0%	54,740	6.4%
$15,000 to $24,999	4,327	14.2%	105,104	12.2%
$25,000 to $34,999	3,691	12.1%	91,222	10.6%
$35,000 to $49,999	4,876	16.0%	118,778	13.8%
$50,000 to $74,999	5,493	18.0%	140,674	16.4%
$75,000 to $99,999	3,172	10.4%	87,953	10.2%
$100,000 to $149,999	2,725	8.9%	92,102	10.7%
$150,000 to $199,999	777	2.6%	36,256	4.2%
$200,000 or more	315	1.0%	46,190	5.4%
Totals	**30,447**		**858,289**	
Median income (dollars)	41,139		46,338	
Mean income (dollars)	52,316		72,162	

Miami Gardens Race Demographics

U.S. Census Bureau (2017 ACS Estimates)

SUBJECT	***NUMBER***	***PERCENT***
Total population	113,187	100.0
One Race	111,940	98.9
Two or More Races	1,247	1.1
White	28,752	25.4
Black or African American	80,103	70.8
American Indian and Alaska Native	207	0.2
Asian	958	0.8
Native Hawaiian and Other Pacific Islander	63	0.1
Some Other Race	1,857	1.6

City of Miami Gardens, Florida
Community Demographics
U.S. Census Bureau (2017 ACS Estimates)

SUBJECT	NUMBER	PERCENT
Total population	113,187	100.0
Under 5 years	6,659	5.9
5 to 9 years	7,534	6.7
10 to 14 years	7,025	6.2
15 to 19 years	7,542	6.7
20 to 24 years	9,689	8.6
25 to 34 years	17,152	15.2
35 to 44 years	14,231	12.6
45 to 54 years	14,990	13.2
55 to 59 years	7,891	7.0
60 to 64 years	6,430	5.7
65 to 74 years	7,922	7.0
75 to 84 years	4,590	4.1
85 years and over	1,532	1.4
Median age (years)	**35.6**	
Under 18 years	25,875	22.9
16 years and over	90,209	79.7
18 years and over	87,312	77.1
21 years and over	82,379	72.8
62 years and over	17,852	15.8
65 years and over	14,044	12.4
18 years and over	87,312	
Male	40,020	45.8
Female	47,292	54.2
65 years and over	14,044	
Male	5,882	41.9
Female	8,162	58.1

Miami Gardens Awards & Recognition

One reason for the City's success is the caliber of staff. In 2003, the City had 1 employee. Today, there are over 500 employees, including over 200 in the City's police department alone. From the outset, the City made a conscience effort to recruit the best employees possible. While City residence was a plus (today, over 65% of our employees reside in the City), experience, attitude, innovative thinking and a willingness to do whatever job is necessary were and are the principal criteria for hiring. We are proud of our employees and here is proof of their abilities:

- 2005-2017 Distinguished Budget Award from the Government Finance Officers Association.
- 2005-2015 Tree City USA Award.
- 2006, City Manager Awarded the Outstanding Public Administrator, American Society of Public Administration.
- 2006, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2006 Rogers Award for outstanding public service announcements Keep America Beautiful National Awards
- 2007-2017, Award for the City's Popular Financial Report, Government Finance Officers Association.
- 2007-2017, Award for excellence in Comprehensive Annual Financial Report, Government Finance Officers Association.
- 2007 National Purchasing Institute Achievement of Excellence in Procurement
- 2007 HUD Certified and eligible to administer HUD housing programs.
- 2007 American Planning Assn - Florida, Gold Coast Section, Innovation Award for the City's Future Land Use Plan.
- 2007 Florida Planning and Zoning Association - Outstanding Innovation Award.
- 2007 Received I.S.O. Rating of #4 for the City's Building Department.
- 2008 Trees Florida, Inc. Best in State Award for Tree Planting Project.
- 2008, School Crossing Guard Division was featured in the FDOT Best Practices Book.
- 2009, American City & County Magazine's Crown Community Award.
- 2009, G.E.M.S. Program (Girls Empowerment) listed in the Florida League of Cities Best Practices Book.
- 2009, Miami Gardens' Foreclosure Program featured in Time Magazine.
- 2009, City of Miami Gardens featured on the NBC Evening News with Brian Williams as "What Works."

Miami Gardens Awards & Recognition (cont'd)

- 2009 Florida Festival Events Association: Best Photography for "The Mime" Miss Miami Gardens Scholarship Pageant; Best Miscellaneous Printed Materials for Jazz in the Gardens Handout; Best Newspaper Special for Miss Miami Gardens Scholarship Pageant; Best Web Site for www.jazzinthegardens.com.

- 2010 National Purchasing Institute Achievement of Excellence in Procurement

- 2010 Names one of 125 communities nationwide that are Kid-Friendly.

- 2011 - 2012 Excellence in Public Procurement, Florida Association of Public Procurement Officials

- 2011 Recipient of Universal Public Procurement Certification Council's Agency Certification Award for fully certified division.

- 2011 - 2012 Playful City USA recognized from national non-profit KaBOOM.

- 2012 award from APWA South Branch for the NW 183 Street Landscaping Project

- 2012 Sterling Agency Award to an agency that has reached three consecutive years of having a department that is fully certified.

- 2013 Certificate Award from the Universal Public Procurement Certificate Council.

- 2012 – 2013 Award of Excellence in Procurement from the Florida Association of Public Procurement Officials.

- Florida Festival Events Association presented the following awards to the City in FY 2013:
  Jazz in the Gardens Website: 2nd place
  City of Miami Gardens 10th Anniversary Promotional Item: 3rd place
  Jazz in the Gardens Photo: 3rd place
  Jazz in the Gardens Social Media: 3rd place

- 2014 Award of Excellence in Public Procurement

- 2014 Recipient of Universal Public Procurement Certification

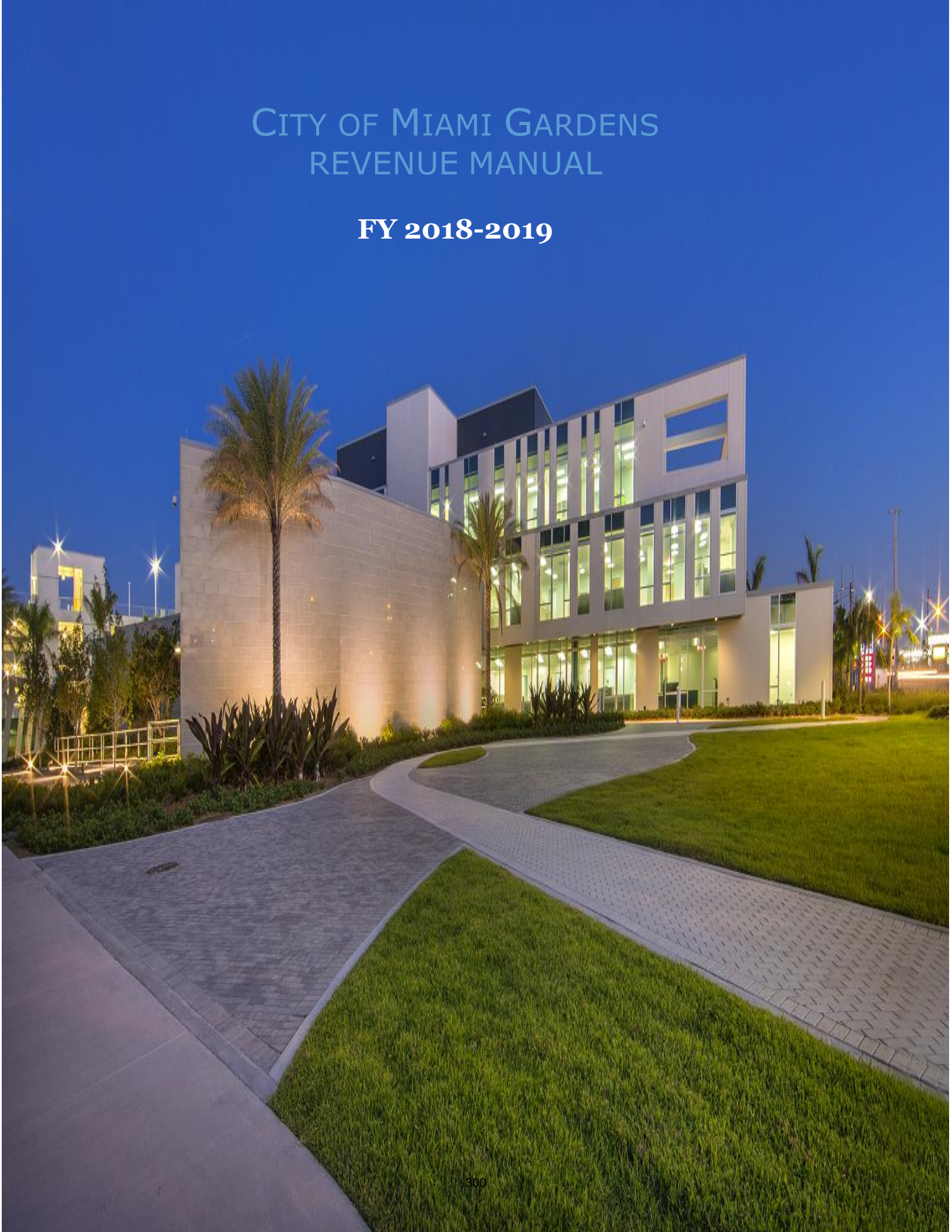
- 2015 Jazz in the Gardens was voted as "Top 100 Best Events in South Florida" by BizBash

- 2015 Jazz in the Gardens won several Sensational Awards:
  Program/Event Guide (1st Place)
  Tickets and Invitations (1st Place)
  PR/Media Campaign (2nd Place)
  Website (3rd Place)


CITY OF MIAMI GARDENS
2003

CITY OF MIAMI GARDENS
REVENUE MANUAL

FY 2018-2019



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General Fund

Ad Valorem or Property Tax

Revenue Description

Ad valorem tax (or property tax) is a levy against the taxable value of real and personal property. Prior to October 1 of each fiscal year, the City Council sets the millage rate for the tax. One mill equals $1 of tax per $1,000 of assessed taxable value. The millage rate is applied to the most recent assessed taxable value as provided by the Miami-Dade County Property Appraiser.

Assessed taxable value equals total assessed value less any allowable exemptions, such as the first or second $25,000 for Homestead exemption, additional Senior Citizen exemption, and/or disability exemptions.

Example:

Assessed Value	$100,000
Less 1st Homestead exemption	$25,000
Less 2nd Homestead exemption	$25,000
Taxable Value	$50,000

Tax rate = $6.9363 per $1,000 of taxable value, thus:
$50,000/1,000 = $50 x $6.2728 = $313.64 (tax bill)

Legal Basis for Revenue
Florida Constitution, Article VII, Section 9
Laws of Florida, Chapter 200
Florida Statutes §116.211
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2004-19-35
City of Miami Gardens Resolution 2007-135-642

Special Requirements
Cities, counties and school boards are authorized to levy property taxes up to a total of 10 mills each. The 10 mill cap can be exceeded by a voter referendum for capital projects. This voted millage is not counted towards the 10 mill cap. Special districts may also have taxing authority independent of the general government(s) in which they conduct business such as hospital districts, drainage districts and similar quasi-governmental organizations. These millages vary according to their individual enabling legislation.

In addition to the 10 mill cap, state law regulates the process and amount of millage levied each year. The Truth in Millage Act (TRIM) regulates the process for setting the annual millage and for determining the "roll-Back rate" or the rate of millage required to yield the same dollar amount of revenue received in the prior period. All proposed increases in annual millage must be calculated from the roll-back rate.

Fund/Account Number: General Fund
001-00-00-311-100-00

Use of Revenue: General Fund, unrestricted.

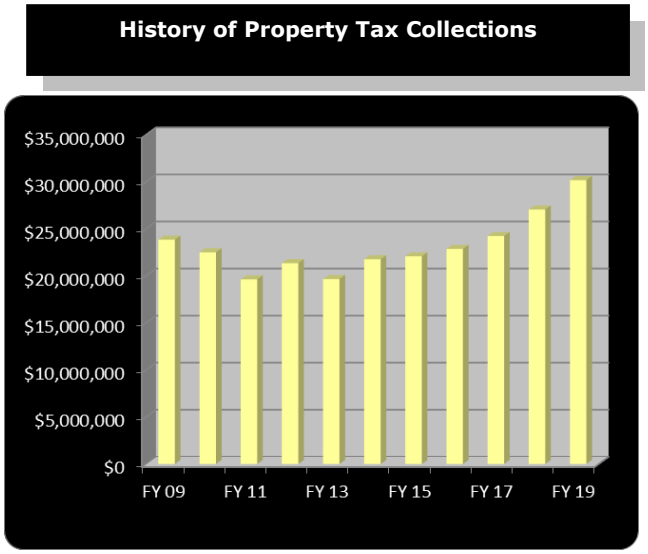
Method/Frequency of Payment
Payment is made directly to Miami-Dade County Tax Collector either by the property owner or through the owner's mortgage company. Payment is made annually from November to March each year. Payments made prior to March are eligible for a discount as follows: 4% if paid in November, 3% if paid in December, 2% if paid in January, 1% if paid in February. Payments made after March are subject to penalty.

Basis for Budget Estimate
Each June 1, the Miami-Dade County Property Appraiser is required by statute to provide an estimate to each taxing jurisdiction of the estimated taxable valuation of all personal and real property within the jurisdiction. A final estimate is provided on July 1. Using this estimate, the city applies its proposed millage rate to yield the estimated revenue for the coming year. By state statute, the City can budget no less than 95% of this estimate.

Ad Valorem or Property Tax (continued)

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$23,840,155	
FY 10	$22,493,510	-5.65%
FY 11	$19,616,970	-12.79%
FY 12	$21,340,234	8.78%
FY 13	$19,653,871	-7.90%
FY 14	$21,062,943	10.70%
FY 15	$21,654,683	1.43%
FY 16	$22,854,350	3.56%
FY 17	$24,222,494	5.99%
FY 18*	$27,045,513	11.65%
FY19**	$30,159,872	11.52%



* Estimated ** Budget

Discussion

Upon incorporation, the City inherited the prior set Miami-Dade County un-incorporated rate of 2.4 mills. This rate was in place for FY 2003 and was re-adopted for FY 2004. Finding this rate insufficient to accomplish the improvements desired by the community, Council raised the rate to 3.6484 mills for FY 2005 and then lowered it to 3.6383 mills for FY 2006.

In FY 2007, the City Council voted to start its own police department and raised the millage to 5.1488 to cover the transition costs. This rate was maintained for FY 2008.

In FY 2009 and 2010, City Council adopted the roll-back rate of 5.1402 and 5.3734, respectively. The rate was increased in FY 2011 to 5.7141 and in FY 2012, Council approved a tax rate increase to 6.5616 to rebuild the reserve fund. The millage for FY 2013 was adopted at the roll back rate of 6.3260. As of FY 2014 the millage rate has remained flat at 6.9363 mills.

Electric Franchise Revenue

Revenue Description
Revenue is derived from a fee levied on all electrical service within the City. Fee was levied by the Miami-Dade County under a 1989 franchise agreement between the County and Florida Power & Light Corporation granting the utility the non-exclusive right to serve the area. In 2007, the City and Miami-Dade County entered into an interlocal agreement transferring the collected fees to the City effective upon the City's incorporation in 2003 until the end of the current franchise agreement.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
Miami-Dade County Ordinance 89-81
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4 Interlocal Agreement between Miami-Dade County and the City of Miami Gardens, Resolution 2007-96-603

Special Requirements: None.
Fund/Account Number: General Fund
001-00-00-323-100-00

Use of Revenue: General Fund, unrestricted.

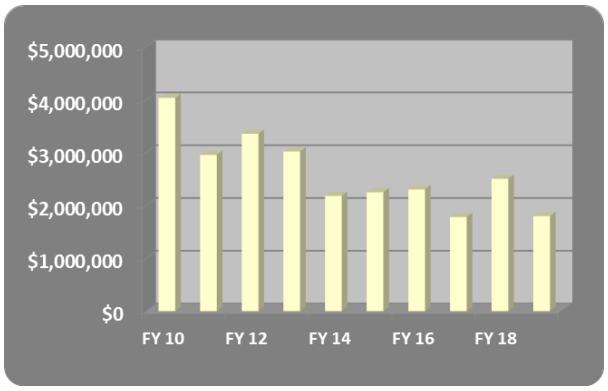
Method/Frequency of Payment
The Franchise fee is 6% of the total revenues less permit fees and ad valorem taxes paid by FP&L from the sale of electricity. Payment is made directly to Florida Power & Light which remits it who, in turn, remits it to the City annually.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of new construction.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$4,038,941	
FY 11	$2,957,525	-26.77%
FY 12	$3,358,782	13.57%
FY 13	$3,023,802	-9.97%
FY 14	$2,182,229	-27.83%
FY 15	$2,251,440	3.17%
FY 16	$2,304,714	2.37%
FY 17	$1,782,675	-22.65%
FY 18*	$2,505,686	40.56%
FY 19**	$1,800,000	-28.16%

History of Electric Franchise Tax Collections



* Estimated ** Budgeted

Discussion
The electric franchise tax is moderate sized revenue for and a vital component to the financing of the General Fund. Decrease in FY 2011 is attributed to a one time rebate imposed by the utility commission. FY 14 and FY 15 decline in revenue is attributed to the property tax paid by FPL on the reactor operations at the Power Plant.

Because electric use is partially the function of weather, there is always an unknown factor in estimating for budget purposes. In addition, a major hurricane can interrupt service for an extended period of time, also affecting revenues. In addition, the fuel adjustment charge on the electric bill has can change dramatically, affecting the tax collected.

Gas Franchise Fee

Revenue Description
Revenue is derived from a fee levied on all natural service within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under a 1989 franchise agreement between the City of Miami Gardens and NUI Utilities awarding a non-exclusive franchise for the utility to offer service within the corporate limits.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2004-04-20
Contract between City of Miami Gardens and NUI Utilities

Special Requirements
None

Fund/Account Number
General Fund
001-00-00-323-400-00

Use of Revenue
General Fund, unrestricted.

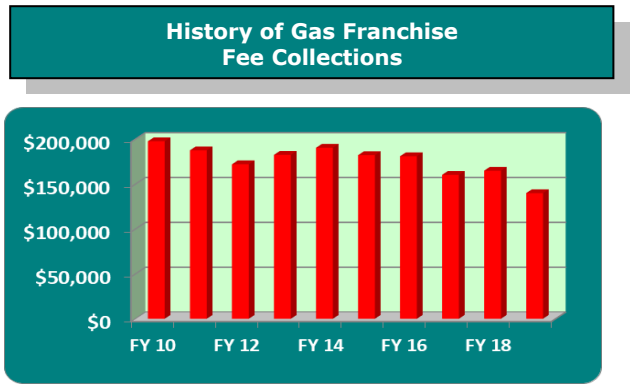
Method/Frequency of Payment
The Gas Franchise fee is 10% of the total revenues from the sale of natural gas. Payment is made directly by the customer to NUI Utilities (A.K.A. City Gas), which remits it monthly to the City.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$197,849	
FY 11	$187,734	-5.11%
FY 12	$172,169	-8.29%
FY 13	$182,671	6.10%
FY 14	$190,596	4.34%
FY 15	$182,329	-4.34%
FY 16	$181,155	-0.64%
FY 17	$160,359	-11.48%
FY 18	$165,000	2.89%
FY 19	$140,000	-15.15%

* Estimated ** Budgeted



Discussion
The gas franchise fee is one of several franchise fee revenues for the City. Currently, the City has only one provider, NUI Utilities, also known as City Gas. Gas is not a large component of the local power scene, thus the revenues are rather modest. The largest users of gas are the City industrial sector. Because gas use is partially the function of weather as with electric, there is always an unknown factor in estimating for budget purposes.

Solid Waste Franchise Fee

Revenue Description
Revenue is derived from a fee levied on all commercial solid waste disposal service providers that do business within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under an ordinance adopted by City Council establishing non-exclusive franchises for commercial solid waste providers. The ordinance established a 17% fee on the total billing of franchisees for business conducted within the City. The fee is collected monthly from each provider. Currently, the City has 7 active franchise agreements.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2004-03-19
Franchise agreements between the City and various providers.

Special Requirements
State statutes provide an exemption for solid waste that is recycled such as curbside recycling and for debris deposited in separate construction and demolition landfills, and other recycling activities.

Fund/Account Number: General Fund
001-00-00-323-700-00

Use of Revenue: General Fund, unrestricted.

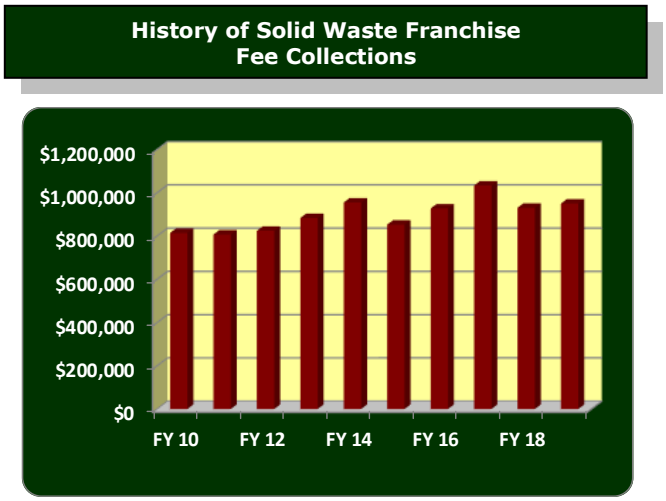
Method/Frequency of Payment
Franchise fee is 15% of the total company's gross sales from commercial garbage collection within the City of Miami Gardens. Payment is made directly to the City by each franchisee on a monthly basis. Roll-Off containers are charged at $100 each.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease*
FY 10	$813,856	
FY 11	$806,978	-0.85%
FY 12	$823,827	2.09%
FY 13	$883,048	7.19%
FY 14	$954,477	8.09%
FY 15	$852,647	-10.67%
FY 16	$927,041	8.73%
FY 17	$1,033,207	11.45%
FY 18*	$930,000	-9.99%
FY 19**	$950,000	2.15%

* Estimated ** Budgeted



Discussion
The solid waste franchise fee is one of several franchise fee revenues for the City. Currently, the City has 7 providers. The City's franchise fee is 17% of gross revenues; this is in addition to Miami-Dade County's 17% franchise fee. This later fee will eventually be reduced and/or eliminated as the County pays off solid waste bonds for which the fee was pledged.

The fee applies to all haulers of commercial solid waste within the City. This includes routine commercial garbage collection as well as commercial roll-off containers.

Electric Utility Tax

Revenue Description
Revenue is derived from a tax on all electric Utility Service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue
Florida Statutes §166.231-.236
Miami Dade County Code of Ordinances §29-36
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements: None.

Fund/Account Number: General Fund
001-00-00-314-100-00

Use of Revenue: General Fund, Unrestricted.

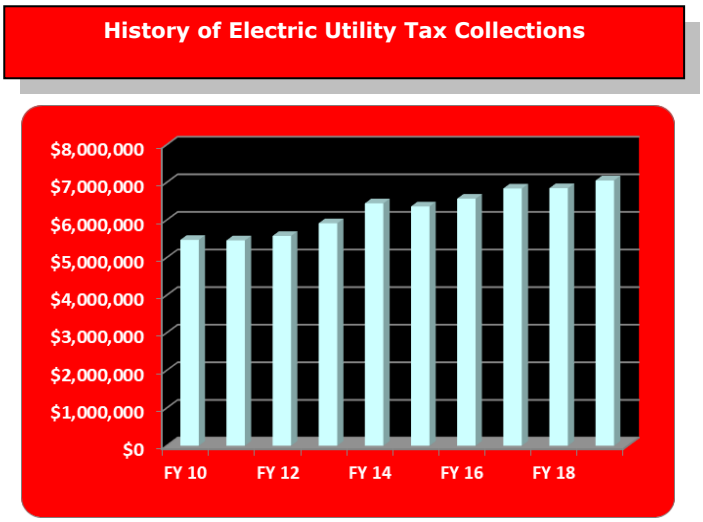
Method/Frequency of Payment
Tax is collected by the respective Florida Power & Light and remitted to the County, and in turn, the County remits it to the City monthly after deducting the City's pro-rata share of the County's Q.N.I.P. bond payment.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by estimates provided for changes to rates provided by FPL to the Public Service Commission for approval.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$5,473,141	
FY 11	$5,458,988	-0.26%
FY 12	$5,578,789	2.19%
FY 13	$5,915,587	6.04%
FY 14	$6,444,502	8.94%
FY 15	$6,363,753	-1.25%
FY 16	$6,568,238	3.21%
FY 17	$6,839,846	4.14%
FY 18*	$6,848,252	0.12%
FY 19**	$7,053,700	3.00%

* Estimated ** Budgeted



Discussion
Currently, the City collects utility tax from water, electric and gas utilities operating within the City limits at a rate of 10% of the customer's bill. The tax is a moderately large revenue stream for the general fund and is relatively stable. It can be affected by weather and positively by new construction and increased fuel adjustment charges. It is these latter two factors that have driven the relatively steady increase in the City's collections over time.

Water Utility Tax

Revenue Description
Revenue is derived from a tax on all water utility service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue
Florida Statutes §166.231-.236
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements:
None.

Fund/Account Number
General Fund
001-00-00-314-300-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment
Tax is collected by one of three water utilities that serve residents and businesses within the City: City of North Miami Beach, City of Opa Locka or Miami-Dade County Water and Sewer Department. All jurisdictions remit the revenue to Miami-Dade County who in turn, remits it to the City.

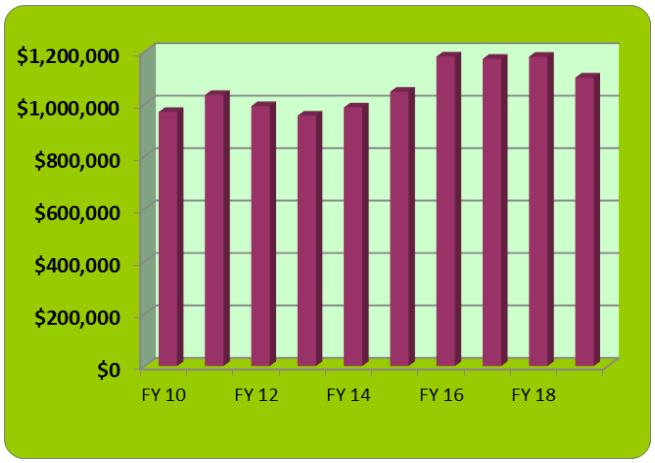
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$968,843	
FY 11	$1,033,985	6.72%
FY 12	$991,323	-4.13%
FY 13	$954,850	-3.68%
FY 14	$986,305	3.29%
FY 15	$1,046,189	6.07%
FY 16	$1,180,487	12.84%
FY 17	$1,171,958	-0.72%
FY 18*	$1,179,684	0.66%
FY 19**	$1,100,000	-6.75%

* Estimated ** Budgeted

History of Water Utility Tax Collections



Discussion
Currently, the City collects utility tax from water, electric and gas utilities operating within the City at a rate of 10% of the customer's bill. The tax is a moderately large revenue source for the general fund and relatively stable. It can be affected by weather and positively by new construction.

Gas Utility Tax

Revenue Description
Revenue is derived from a tax on all natural and propane service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue
Florida Statutes §166.231-.236
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements: None.

Fund/Account Number: General Fund
001-00-00-314-400-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment
Tax for natural gas sales is collected from the City's lone provider of natural gas, NUI Utilities (AKA: City Gas) by Miami-Dade County and remitted to the City on a periodic basis. The County has informed us that they have no way to allocate this revenue and thus have kept it.

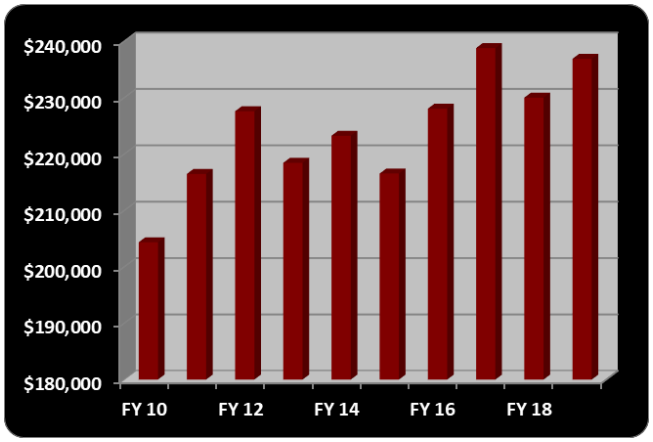
Basis for Budget Estimate
Estimate of natural gas tax revenue is made by the City staff based on historical trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$204,342	
FY 11	$216,472	5.94%
FY 12	$227,592	5.14%
FY 13	$218,433	-4.02%
FY 14	$223,235	2.20%
FY 15	$216,542	-3.00%
FY 16	$228,042	5.31%
FY 17	$238,788	4.71%
FY 18*	$229,988	-3.69%
FY 19**	$236,889	3.00%

* Estimated ** Budgeted

History of Gas Utility Tax Collections



Discussion
The gas utility tax is one of several utility tax revenues for the City. Currently, the City collects utility tax from water, electric and gas utilities operating within the City. The tax is minor revenue for the General Fund and is of generally low volatility. It can be affected by new construction.

Local Communications Services Tax

Revenue Description
The Communications Services Tax was enacted to restructure and consolidate taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium.

The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

A county or municipality may, by ordinance, levy a local communications tax. The City levies the maximum rate of 5.22%.

Legal Basis for Revenue
Florida Statutes Chapter 202
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2003-02

Special Requirements
A city cannot levy the maximum rate and also require that the provider obtain building permits. Miami Gardens does not require such permits.

Fund/Account Number
General Fund
001-00-00-315-510-00

Use of Revenue
General Fund, unrestricted. Miami Gardens has pledged this revenue as security on several revenue bond issues.

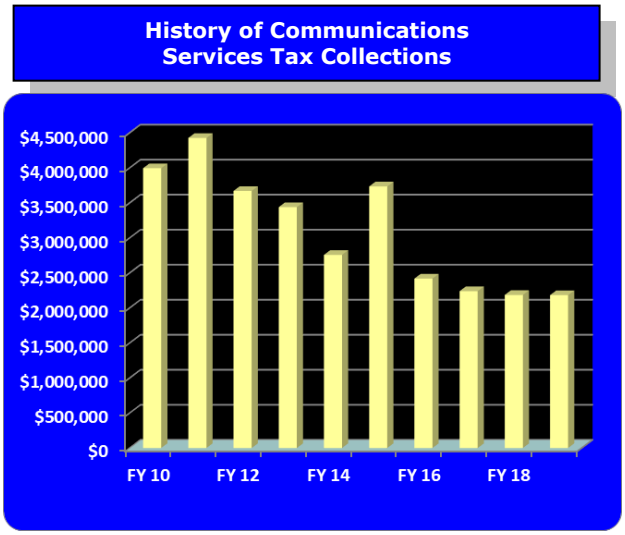
Method/Frequency of Payment
Tax is collected by the State of Florida Department of Revenue who has the sole authority to audit the providers. The collections are remitted to the City on a monthly basis.

Basis for Budget Estimate
Estimate of communications services tax revenue for budgeting purposes is made by the State Department of Revenue and posted online during July.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$3,994,708	
FY 11	$4,426,216	10.80%
FY 12	$3,669,763	-17.09%
FY 13	$3,438,720	-6.30%
FY 14	$2,757,382	-19.81%
FY 15	$3,734,526	35.44%
FY 16	$2,419,177	-35.22%
FY 17	$2,239,034	-7.45%
FY 18*	$2,185,013	-2.41%
FY 19**	$2,182,259	-0.13%

* Estimated ** Budgeted



Discussion
The Communications Services Tax has been one of the more volatile revenues for the City since its inception. As many of the local providers were miscoding their remittances to the state and the revenue was being diverted to Miami-Dade County instead of Miami Gardens.

The State has been undertaking audits of the providers within the City and increase in FY 2011 and FY 2015 were as a result of those State audits. Changes to technology and the reduction of service for land lines in residential accounts have contributed to the steady decline to this revenue stream in the past few years.

Local Business License Tax

Revenue Description
The Local Business Tax is levied by cities and counties for the privilege of conducting or managing any business, profession, or occupation within its jurisdiction. Tax proceeds are considered general revenue to the local government. The Business Tax is not a regulatory fee and does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination or inspection.

Legal Basis for Revenue
Florida Statutes Chapter 205
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinances 2003-01, 2004-08-24, 2004-20-36, 2005-05-43, 2006-02-83, 2007-06-112 and 2007-18-124.

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-316-000-00

Use of Revenue
General Fund, unrestricted.

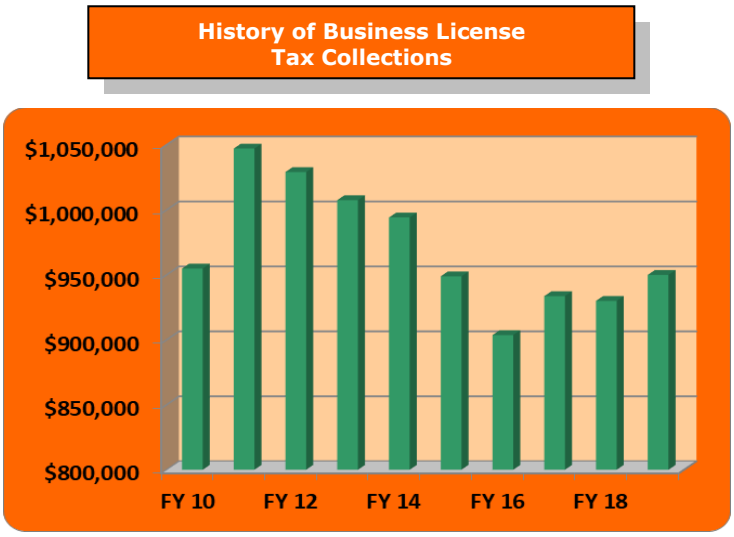
Method/Frequency of Payment
The Business License Tax is collected by the City's Code Enforcement Department. Tax bills are mailed to all current license holders in August of each year with an effective date of October 1st. Businesses starting during the year must obtain the license prior to opening or face penalties. There is no prorating of the tax for mid-year licenses.

Basis for Budget Estimate
Estimate for the business license tax is made by staff based on current holders and an anticipated new business activity.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$954,886	
FY 11	$1,047,248	9.67%
FY 12	$1,029,151	-1.73%
FY 13	$1,007,525	-2.10%
FY 14	$994,211	-1.32%
FY 15	$948,856	-4.56%
FY 16	$903,665	-4.76%
FY 17	$933,639	3.32%
FY 18*	$930,000	-0.39%
FY 19**	$950,000	2.15%

*Estimated ** Budgeted



Discussion
The business license tax is moderate-sized revenue source. After incorporation, Miami Gardens adopted the rate schedule of the City of Miramar as its schedule. Over the past decade this revenue stream has seen a slight decrease due to economic challenges but the trend is appearing to normalize and as new businesses are started within the City is expected to start to increase slowly.

Local Business License Tax (continued)

Business Tax Schedule
For the purposes of this section, inventory shall mean the average selling value of annual inventory owned by the business, exclusive of excise tax. License tax fees for the following business occupations and/or professions are hereby levied and imposed as follows, provided that no license or combination of licenses for a single entity at a single business location shall exceed thirty thousand dollars ($30,000.00).

Business License taxes for the following business, business and/or professions are hereby levied and imposed:

B. BUSINESS LICENSE TAX

	A			
(10)	Abstract, Title, Title Insurance, Prop Closing . . .	Each	$	150.00
(20)	Activity Coordinators/Directors – Recreation . . .	Each	$	100.00
(30)	Adolescent/Teen Recreation Centers . . .	Each	$	100.00
(40)	Advertising Products and Services . . .	Each	$	100.00
(50)	Ambulance Service . . .	Each	$	100.00
(60)	Amusement Centers . . .	Each	$	200.00
(70)	Amusement Centers 1 to 25 Machines . . .		$	200.00
(80)	Amusement Centers 26 to 50 Machines . . .		$	300.00
(90)	Amusement Centers 51 to 75 Machines . . .		$	450.00
(100)	Amusement Centers 76 to 100 Machines . . .		$	500.00
(110)	Amusement Centers over 100 machines . . .	Each	$	7.00
(120)	Amusement Machines-Distributors . . .	Each	$	125.00
(130)	Amusement Machines – as accessory use . . .	Each	$	30.00
(140)	Amusement Park per Machine . . .	Each	$	100.00
(150)	Amusement Parks 1 . . .	Each	$	100.00
(160)	Animal Grooming . . .	Each	$	100.00
(170)	Animal Clinic/Hospital . . .	Each	$	100.00
(180)	(Open)		$	
(190)	(Open)		$	
(200)	Animal Kennel . . .	Each	$	200.00
(210)	Answering Service . . .	Each	$	100.00
(220)	Antique Shop . . .	Each	$	125.00
(230)	Apartment Unit . . .	Each	$	6.00
(240)	Archery/Gun Range . . .	Each	$	100.00
(250)	Armored Car Service . . .	Each	$	100.00
(260)	Astrologers/Clairvoyants . . .	Each	$	150.00
(270)	Auction Companies/Store . . .	Each	$	700.00

(280)	Auctioneers . . .	Each	$	40.00
(290)	Auto Dealers Rentals Cars 1 to 25 . . .		$	100.00
(300)	Auto Dealers Rentals Cars over 25 . . .	Each	$	9.00
(303)	Auto Dealer New . . .		$	200.00
	Plus per $ 1,000.00 or fraction of inventory (Max $ 5,000.00) . . .		$	13.00
(305)	Auto Dealer Used . . .		$	200.00
	Plus per $ 1,000.00 or fraction of inventory (Max $ 5,000.00) . . .		$	13.00
(310)	Auto Detailing . . .	Each	$	100.00
(320)	Auto Driving School . . .	Each	$	100.00
(330)	Auto Painting and Body . . .	Each	$	80.00
(340)	Auto Shipping Agency . . .	Each	$	100.00
(350)	Auto Tag Agency . . .	Each	$	60.00
(360)	Auto Wrecking . . .	Each	$	80.00

B

(370)	Bakery's – As Accessory Use . . .	Each	$	100.00
(380)	Bakery's – Retail . . .	Each	$	100.00
(390)	Bakery's – Wholesale . . .	Each	$	100.00
(400)	Ballroom/Dance Club (as permitted by Code) . . .	Each	$	100.00
(410)	Banquet/Party Caterers . . .	Each	$	40.00
(420)	Banquet/Party Caterers – As Accessory Use . . .	Each	$	50.00
(430)	Barber Shop – for each access activity . . .	Each	$	30.00
(440)	Barber Shop – up to 5 chairs . . .		$	100.00
(450)	Barber Shop – each chair over 5 chairs . . .	Each	$	10.00
(460)	Bar/Lounge (No dancing or entertainment . . .	Each	$	200.00
(470)	Beauty Shop – for each access activity . . .	Each	$	50.00
(480)	Beauty Shop/Nail Salon – 1-5 technicians/operators . . .		$	100.00
(490)	Beauty Shop/Nail Salon – Additional technicians/operators . . .	Each	$	10.00
(500)	Bicycle, Scooter, Moped, etc. (sales, rental & repairs) . . .	Each	$	100.00
(510)	Billiard Hall – table . . .	Each	$	15.00
(520)	Billing Service . . .	Each	$	125.00
(530)	Bingo Hall . . .	Each	$	250.00
(540)	Blood Bank/Storage Facility . . .	Each	$	200.00
(550)	Blueprinting . . .	Each	$	100.00
(560)	Boats for Sale/Rentals . . .	Each	$	100.00
(570)	Boiler/Machine/Foundries – Shops . . .	Each	$	100.00

(580)	Bondsmen Professional (cash) . . .	Each	$	350.00
(590)	Bondsmen Professional (surety) . . .	Each	$	150.00
(600)	Bowling Alley – lane . . .	Each	$	25.00
(610)	Broker – Cemetery . . .	Each	$	125.00
(620)	Brokerage Firms – Commodities . . .	Each	$	150.00
(630)	Brokerage Firms – Stocks, Bonds . . .	Each	$	150.00
(640)	Brokerage Firms –Yachts . . .	Each	$	100.00
(650)	Brokers - Mortgage Loans . . .	Each	$	150.00
(660)	Brokers - Customs and Others . . .	Each	$	125.00
(670)	Brokers – Futures and Options . . .	Each	$	125.00
(680)	Burglar Alarm/Monitoring Companies . . .	Each	$	100.00
(690)	Bus Companies – intrastate only . . .	Each	$	125.00
(700)	Bus Companies – per bus . . .	Each	$	50.00

C

(710)	Canteen Wagon or Café – vehicle . . .	Each	$	100.00
(720)	Car Wash (permanent structures as permitted by Zoning Only . . .	Each	$	80.00
(730)	Carpenter Shops . . .	Each	$	100.00
(740)	Carpet and Rug Cleaning . . .	Each	$	90.00
(750)	Carpet Installation . . .	Each	$	100.00
(760)	Carpet Sales (no inventory) . . .	Each	$	100.00
(770)	Cemetery/Mausoleum . . .	Each	$	120.00
(780)	Check Cashing Store . . .	Each	$	200.00
(790)	Chemical Toilets . . .	Each	$	100.00
(800)	Child Care Services . . .	Each	$	40.00
(810)	Concrete Mixer – truck . . .	Each	$	40.00
(820)	Consultants . . .	Each	$	150.00
(830)	Contractors – Building (for Office Only) . . .	Each	$	120.00
(840)	Contractors – General (for Office Only) . . .	Each	$	120.00
(850)	Contractors – Specialty (for Office Only) . . .	Each	$	100.00
(860)	Contractors –Sub Building (for Office Only) . . .	Each	$	100.00
(870)	Convalescents/Nursing Home. . .	Each	$	80.00
(880)	Country Club. . .	Each	$	450.00
(890)	Credit Bureaus. . .	Each	$	100.00

D

(900)	Data Processing – Service Agency . . .	Each	$	125.00
(910)	Data Processing – Software Development . . .	Each	$	150.00
(920)	Dealers – Secondhand Firearms . . .	Each	$	200.00
(930)	Dealers – Secondhand Goods/Consignment . . .	Each	$	125.00
(940)	Delivery Services . . .		$	100.00
(950)	Delivery Services – vehicles . . .	Each	$	20.00
(960)	Dialysis Centers . . .	Each	$	200.00
(970)	Disc Jockey (see Entertainment) . . .	Each	$	100.00
(980)	Dressmaker and alterations . . .	Each	$	100.00
(990)	Dry Cleaning Plant Each . . .	Each	$	100.00
(1000)	Dry Cleaning Plant – Pick up station . . .	Each	$	100.00

E

(1010)	Electric Light and Power Companies . . .	Each	$	500.00
(1020)	Employment Agencies . . .	Each	$	125.00
(1030)	Entertainment – Mobile (Clown/Magician, Ect.) . . .	Each	$	100.00
(1040)	Escort Service . . .	Each	$	300.00
(1050)	Express Companies - Intrastate . . .	Each	$	225.00
(1060)	Exterminators . . .	Each	$	

F

(1070)	Financial Institutions – Banks and Trust Companies . . .	Each	$	250.00
(1080)	Financial Institutions – Building and Loan Associations . . .	Each	$	250.00
(1090)	Financial Institutions – Money Lenders Except Banks . . .	Each	$	250.00
(1100)	Financial Institutions – Mortgage Loan Company . . .	Each	$	200.00
(1110)	Financial Institutions – Personal Finance Company . . .	Each	$	250.00
(1120)	Fire Extinguisher Services . . .	Each	$	125.00
(1130)	Flea Market . . .	Each	$	1,500.00
(1140)	Florist . . .	Each	$	100.00
(1150)	Funeral Home . . .	Each	$	250.00
(1160)	Furniture Refinishers . . .	Each	$	100.00

G

(1170)	Gas Companies – Selling bottled gas . . .	Each	$	100.00
(1180)	Gas Companies – Selling thru pipeline . . .	Each	$	400.00

(1190)	Golf Course . . .	Each	$	400.00
(1200)	Golf Driving Ranges-Miniature Golf . . .	Each	$	120.00
(1210)	Gravel, Sand, Sod, Dirt – Sales . . .	Each	$	100.00
H				
(1220)	Halls for Hire . . .	Each	$	150.00
(1230)	Health Club . . .	Each	$	125.00
(1240)	Home Health Care Services . . .	Each	$	100.00
(1250)	Hospitals up to 50 beds . . .		$	375.00
(1260)	Hospitals over 50 beds – Beds . . .	Each	$	5.00
(1270)	Hotels, Lodging Houses and Motels – Room . . .	Each	$	4.00
(2690)	House Cleaning (See 2690 Windows and House Cleaning . . .			
I				
(1280)	(Open)			
(1290)	(Open)			
(1300)	Import and/or Export Company. . .	Each	$	125.00
(1310)	Instructional Classes. . .	Each	$	125.00
(1320)	Insurance Adjustor	Each	$	60.00
(1330)	Insurance Agency Office – Located in City. . .	Each	$	125.00
(1340)	Insurance Agent	Each	$	80.00
(1350)	Insurance Companies. . .	Each	$	200.00
(1360)	Insurance – Title (with an office) . . .	Each	$	125.00
(1370)	Interior Decorators. . .	Each	$	120.00
J				
(1380)	Janitorial. . .	Each	$	125.00
L				
(1390)	Labor Union Organizations . . .	Each	$	250.00
(1400)	Landscaping/Gardening . . .	Each	$	125.00
(1420)	Laundromat – Machine . . .	Each	$	5.00
(1430)	Lawn Maintenance . . .	Each	$	125.00
(1440)	Lawn Maintenance – additional Vehicle or Truck . . .	Each	$	20.00
(1450)	Leasing – Equipment, Trucks, Tractors . . .	Each	$	200.00
(1460)	Leasing – Furniture, Tools, Electronics, Equipment . . .	Each	$	200.00
(1470)	Limousine Service (Office ONLY) . . .	Each	$	200.00

(1480)	(Open)			
(1490)	Locksmiths . . .	Each	$	125.00
M				
(1500)	Machine Shops . . .	Each	$	50.00
(1510)	Mail Order Business . . .	Each	$	125.00
(1520)	Maintenance Companies . . .	Each	$	125.00
(1530)	Manufacture and Manufacturing 1-10 people . . .		$	150.00
(1540)	Manufacture and Manufacturing 11-25 people . . .		$	100.00
(1550)	Manufacture and Manufacturing over 25 people . . .		$	200.00
(1560)	Manufacture and Manufacturing,- truck if transporting . . .	Each	$	50.00
(1570)	Marble and Granite Works . . .	Each	$	100.00
(1580)	Massage Salon . . .	Each	$	125.00
(1590)	Medical Clinics . . .	Each	$	200.00
(1600)	Medical/Dental Labs . . .	Each	$	200.00
(1610)	Merchant Retail . . .	Each	$	200.00
	Plus per $ 1,000 or Fraction Inventory (Max $ 6,000) . . .		$	13.00
(1630)	Merchants Wholesale . . .	Each	$	150.00
	Plus per $ 1,000 or Fraction Inventory (Max $ 30,000) . . .		$	0.75
(1650)	Messenger Service . . .	Each	$	60.00
(1660)	Messenger Service - vehicle . . .	Each	$	20.00
(1670)	Microfilm Storage . . .	Each	$	150.00
(1680)	Mobile Home Park . . .	Each	$	300.00
(1690)	Mobile Home Sales . . .	Each	$	150.00
(1700)	Monuments and Tombstones . . .	Each	$	100.00
(1710)	Motion Picture Theatre – 500 to 1,000 seats . . .		$	375.00
(1720)	Motion Picture Theatre –over 1,000 seats . . .		$	450.00
(1740)	Motion Picture Theatre – Candy and Popcorn Concession . . .		$	40.00
(1750)	Moving Company with Storage . . .	Each	$	150.00
(1760)	Music/Recording Studio . . .	Each	$	120.00
N				
(1770)	Newspaper Publishers Bureau Agency . . .	Each	$	125.00
(1780)	Newspaper Publisher Daily . . .	Each	$	200.00
(1790)	(Open)			
(1800)	Newspaper Publisher Weekly, Semi-Monthly or Monthly . . .	Each	$	120.00
(1810)	Newsstands . . .	Each	$	50.00

(1820)	Night Clubs . . .	Each	$	400.00
(1830)	Nurseries Trees/Plants . . .	Each	$	100.00
P				
(1840)	Packers/Shippers . . .	Each	$	100.00
(1850)	Packing House . . .	Each	$	80.00
(1860)	Parcel Drop Service . . .	Each	$	100.00
(1870)	Parcel/Messenger Deliver . . .	Each	$	60.00
(1880)	Parcel/Messenger Deliver - vehicle . . .	Each	$	10.00
(1890)	Parking Lots – 1 to 25 cars . . .		$	100.00
(1900)	Parking Lots – over 25 cars . . .		$	125.00
(1910)	Pawnbrokers . . .	Each	$	400.00
(1920)	(Open)			
(1930)	Photo Lab . . .	Each	$	125.00
(1940)	Photographers . . .	Each	$	100.00
(1950)	Photographers Studios – accessory use . . .	Each	$	125.00
(1960)	Photography Studios . . .	Each	$	100.00
(1970)	Piano Tuner . . .	Each	$	40.00
(1980)	Printing . . .	Each	$	125.00
(1990)	Private School less than 50 pupils . . .		$	100.00
(2000)	Private School more than 50 pupils . . .		$	150.00
(2010)	Production Studio . . .	Each	$	150.00
(2020)	Professionals . . .	Each	$	120.00
(2030)	Promoters . . .	Each	$	250.00
R			$	
(2040)	Real Estate Broker with no Agents . . .		$	120.00
(2041)	Real Estate Broker with 2-4 Agents . . .		$	175.00
(2042)	Real Estate Broker with 5-25 Agents . . .		$	225.00
(2043)	Real Estate Broker with 26-60 Agents . . .		$	325.00
(2044)	Real Estate Broker with over 60 Agents . . .		$	525.00
(2050)	Real Estate Property Management . . .	Each	$	125.00
(2060)	(Open)		$	
(2070)	Rental Clothing and Uniforms . . .	Each	$	125.00
(2080)	Rental Furniture, Tools, Electronics, Equipment . . .	Each	$	125.00
(2090)	Repairs Watches and Jewelry . . .	Each	$	100.00

(2100)	Repairs – Appliances and Electronics . . .	Each	$	100.00
(2110)	Repairs – Automotive . . .	Each	$	125.00
(2120)	Repairs – Business Machines . . .	Each	$	100.00
(2130)	Repairs –Heavy Equipment . . .	Each	$	125.00
(2140)	Repairs – Miscellaneous . . .	Each	$	100.00
(2150)	Reproduction – Xerox Photocopy . . .	Each	$	100.00
(2160)	Research Laboratories . . .	Each	$	150.00
(2170)	Restaurants – 1 to 25 seats . . .		$	100.00
(2180)	Restaurants – 26 to 100 seats . . .		$	200.00
(2190)	Restaurants – 101 seats and over . . .		$	300.00
(2200)	Restaurants – Drive-In . . .	Each	$	100.00
(2210)	Retirement Adult Living – 1 to 25 beds . . .		$	150.00
(2220)	Retirement Adult Living – 26 beds and over . . .		$	300.00
(2230)	Rinks – Skating, Roller . . .	Each	$	200.00
S			$	
(2240)	Sales Office No Stock . . .	Each	$	100.00
(2250)	Salesperson . . .	Each	$	100.00
(2260)	Sanitation – Truck . . .	Each	$	100.00
(2270)	Secretarial Service . . .	Each	$	120.00
(2280)	Security Companies . . .	Each	$	125.00
(2290)	Septic Tank Cleaning . . .	Each	$	150.00
(2300)	Service Station/Fuel Based . . .	Each	$	100.00
(2310)	Service Station/Fuel Additional Pump . . .	Each	$	5.00
(2320)	Sign Shops . . .	Each	$	125.00
(2330)	Snack Bar as Accessory Use . . .	Each	$	60.00
(2340)	Storage – 1 – 50 Units for Rent . . .		$	150.00
(2350)	Storage –Over 50 Units for Rent . . .		$	300.00
(2360)	Storage Warehouse . . .	Each	$	120.00
(2370)	Storage Blasting Materials . . .	Each	$	2,000.00
(2380)	Swimming Pool Maintenance . . .	Each	$	125.00
(2390)	Swimming Pool Maintenance – Truck . . .	Each	$	20.00
T				
(2400)	Tanning Salon – 1 to 5 units . . .		$	100.00
(2410)	Tanning Salon – As accessory use . . .		$	50.00

(2420)	Tanning Salon – unit over 5 . . .	Each	$	10.00
(2430)	Tattoo Parlor . . .	Each	$	150.00
(2440)	Tax Preparation Service . . .	Each	$	150.00
(2450)	Taxicab (Office Only) . . .	Each	$	100.00
(2460)	(Open)			
(2470)	Taxidermists . . .	Each	$	60.00
(2480)	Telecommunication Service . . .	Each	$	100.00
(2490)	Telemarketing Sales . . .	Each	$	100.00
(2500)	Telephone Companies . . .	Each	$	300.00
(2510)	Television and Radio Station . . .	Each	$	200.00
(2520)	Towing Service (Wrecking, Hauling, Salvage) . . .	Each	$	80.00
(2530)	Transportation Private School - Vehicle . . .	Each	$	50.00
(2540)	Travel Agency . . .	Each	$	125.00
(2550)	Trucking or Transport Company . . .	Each	$	150.00
(2560)	Trucking or Transport Company - Truck . . .	Each	$	40.00
(2570)	Truck/Trailer Rental or Leasing . . .	Each	$	150.00
(2580)	Truck/Trailer Rental or Leasing - Vehicle . . .	Each	$	20.00

U

(2590)	Unclassified . . .	Each	$	120.00
(2600)	Uniform Service (Towel, Linen, Diapers) . . .	Each	$	125.00
(2610)	Upholsterer . . .	Each	$	100.00

V

(2620)	Vehicle Leasing Company . . .	Each	$	150.00
(2630)	Vehicle Showroom – New Vehicles	Each	$	150.00
(2640)	Vehicle Showroom – Used Vehicles	Each	$	200.00
(2650)	Vehicle Upholstery/Top Shop	Each	$	125.00
(2660)	Vehicles Window Tinting . . .	Each	$	125.00
(2670)	Vending Distributor . . .	Each	$	125.00
(2680)	Vending – Machine as Accessory . . .	Each	$	30.00
	Machine – 2 to 30 . . .		$	12.00
	Machine – 31 to 100 . . .		$	10.00
	Machine – 101 to 99,999 . . .		$	8.00

W

(2690)	Windows and House Cleaning . . .	Each	$	80.00
Other				
	Licensing Application Fee (All name changes/address changes) . . .		$	24.00
	Application Fee		$	12.00

Certificate of Use Fee

Revenue Description
Revenue is derived from a fee charged annually for each business within the City. The certificate of Use process is used to ensure that each business is operating in accordance with the City's zoning laws. Annually, each business is visited to determine that the uses at that particular location have not changed and are still allowed under the zoning code.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements: None.
Fund/Account Number
General Fund
001-00-00-322-001-00
Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Tax is collected by the City yearly, with the renewal date established as October 1st.

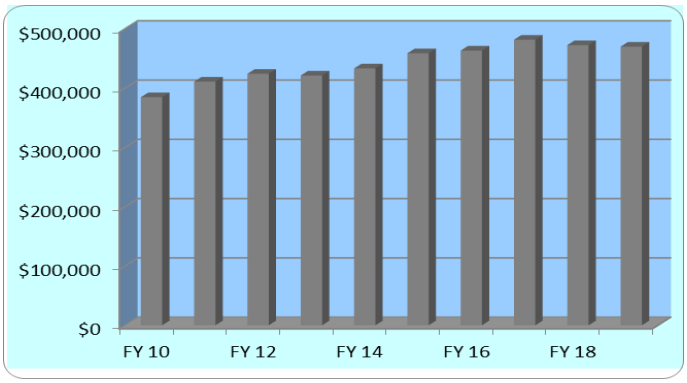
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by an estimate of new businesses.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$384,850	
FY 11	$411,123	6.83%
FY 12	$424,311	3.21%
FY 13	$421,368	-0.69%
FY 14	$433,351	2.84%
FY 15	$458,818	5.88%
FY 16	$463,483	1.02%
FY 17	$481,792	3.95%
FY 18*	$472,617	-1.90%
FY 19**	$470,000	-0.55%

* Estimated ** Budgeted

History of Certificate of Use Fee Collections



Discussion
Certificates of Use are a vital tool in assisting the City and its code enforcement and zoning departments by ensuring that improper land uses do not occur in the City. The program began in FY-06. The program to collect business licenses has also resulted in a significant increase in Certificate of use collections.

Fee Schedule

New Application Fee	$12.00

Other fees: (See next page)

D. CERTIFICATE OF USE (C.U.) AND TEMPORARY CERTIFICATE OF USE (T. C. U.) FEES

The following original fees shall be paid for all uses. The indicated renewal fee applies to those uses which are required to be renewed annually by Code or by Resolution. All non-renewable uses are issued permanent use certificates which shall remain valid for an unlimited time, unless revoked for cause, or abandoned, provided there is no change of use, ownership, or name, or that there is no enlargement, alteration or addition in the use or structure. An "upfront" processing fee equal to 50% of the total C. U. fee shall be assessed at the time of filing an application. The processing fee is non-refundable but shall be credited towards the final C. U. fee.

1.	**AGRICULTURAL**		$	165.90
	All uses, except as otherwise listed herein (C027)			
	Renewal		$	157.50
2.	**ALCOHOL & SPECIAL PERMITS**			
a.	**Bar and Lounge** (R300)		$	84.77
b.	**Night Clubs**		$	525.00
c.	**Private Clubs** (R305)		$	191.52
d.	**Restaurants** (R307)		$	131.57
3.	**BUSINESS, WHOLESALE AND RETAIL**			
a.	**All uses** (C005) except the following:	Per s/f	$	0.04
1.	Minimum		$	119.70
2.	Renewal		$	69.30
b.	**Automobile, Recreational Vehicle, Boat, Truck, etc. rental and sales from open lot or combined open lots and building** (C006)	Per s/f	$	0.04
1.	Minimum		$	119.70
2.	Renewal		$	201.60
c.	**Automobile used parts yard**, Commercial (C007)	Per s/f	$	0.04
	Minimum		$	119.70
d.	**Change of owner of restaurant liquor/beer/wine** in conjunction with restaurants, grocery store, etc. (C026)		$	119.70
	Renewal		$	69.30
e.	**Incinerators, Junkyards, Slaughterhouses, Bulk Storage** (R112)		$	791.70
f.	**Products and Utility Plants** (R501) initial fee	Per 30,000 s/f	$	292.95
4.	**RESIDENTIAL**			
a.	**Apartments, Hotels, Motor Hotels and all multiple family uses per building.**			
1.	(C003)	4-50 units	$	72.45
2.	(C021)	51-100 units	$	87.15
3.	(C022)	101-200 units	$	99.75
4.	(C023)	201 units or more	$	113.40
b.	**Home Office** (C042)		$	31.50
	Renewal		$	18.90
c.	**Private School, Charter School, Day Nursery, Convalescent and Nursing Home, Hospital. Assisted Congregate Living Facilities (ACLF) and developmentally disabled home care.** (C004)		$	119.70
	Minimum (C040)		$	63.00
5.	**UNUSUAL USES, SPECIAL PERMITS, BUSINESS AND INDUSTRIAL USE VARIANCE**			
a.	**Airports, Commercial Dumps Permit, Racetracks & Stadiums** (C010)		$	554.40
	Renewal		$	201.60
b.	**All unusual uses** (C009), except the following:		$	278.25
	Renewal		$	211.05
c.	**Cabaret, Nightclub, Liquor Package Store** (C011)		$	367.50
	Renewal		$	332.85
d.	**Churches** (A026)		$	119.70
	Renewal		$	63.00
e.	**Circus or Carnival and Special Events** (C013)	Per week	$	232.05
	Renewal		$	232.05
f.	**Lot Clearing, subsoil preparation** (C032)		$	138.60
1.	Renewal		$	126.00
2.	Tent use		$	31.50
g.	**Open Lot uses** (C014)		$	165.90
	Renewal		$	132.30
h.	**Rock Quarries, Lake Excavation and/or filling thereof** (C012)		$	435.75
	Renewal		$	211.05

A. ADMINISTRATIVE CHARGES

1.	Change of Use, Business Ownership or Name When there is a change of use, business ownership, or name, the fee shall be the original fee listed for the use of the property.		
2.	Failure to Renew Certificate of Use(s) or Temporary Certificate of Use(s) not renewed on or before the renewal or expiration date will be accessed (A069 & MP40):		
	a. CU, TCU or TCC		Double Fee
	b. Violations	$	188.53
3.	Inspection Fee		
	a. When an inspection is necessary prior to the issuance of a CU(s), an inspection fee shall be charged for each inspector who is required to make a field inspection. (C024)	$	74.48
	b. TCU(s) will be charged at a fee equal to the Final CU(s) cost in addition to the inspection fee. This fee will be required, regardless of the length of time the TCU(s) is needed; up to ninety (90) days for the CU(s) and up to sixty (60) days for the TCU(s). (C034)	$	70.92
4.	Occupancy without Certificate of Use(s) (ZDB1)	$	198.45
5.	Maximum Fees The maximum fee for a CU provided no violations exists at the time of CU. (C500)	$	791.70
6.	Refunds No refunds shall be made of fees paid for use permits. In case of error, adjustments may be made by the Director of Development Services & Code Compliance/Building Official.		

Landlord Permit Fee

Revenue Description
Revenue is derived from a permit required of all property owners who rent their property for residential use.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2005-04-52 and Resolution 2005-41-218

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-329-200-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Fee is paid directly to the City at the Code Enforcement. Fee is due upon application of the annual permit. Permit cycle is from April 1 to March 31.

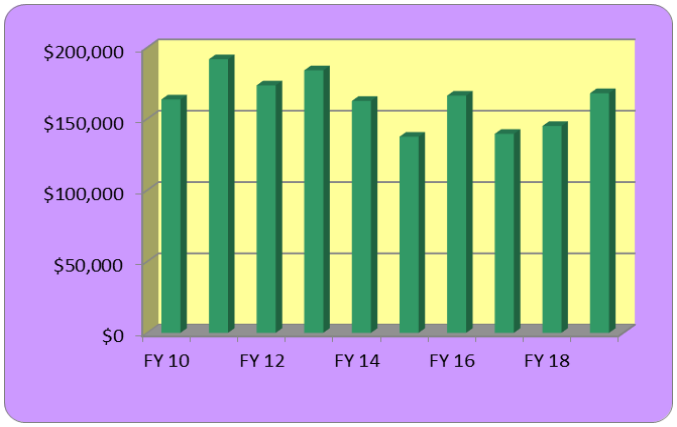
Basis for Budget Estimate
Estimate is a staff estimate based on historic collections and new construction.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$163,609	
FY 11	$191,829	17.25%
FY 12	$173,488	-9.56%
FY 13	$184,033	6.08%
FY 14	$162,595	-11.65%
FY 15	$137,504	-15.43%
FY 16	$166,290	20.93%
FY 17	$139,481	-16.12%
FY 18*	$145,000	3.96%
FY 19**	$168,000	15.86%

*Estimated ** Budgeted

History of Landlord Permit Fee Collections



Discussion
The landlord permit was initiated by the City as a means to control property maintenance by absentee landlords. As part of the process, the City inspects each rental property annually to ensure that all property codes are being met.

Fee Schedule

Application Fee	$12.00
Single Family dwelling per year, per unit	$66.15
Single-Family dwelling renewal (if no code violations)	$49.61
Multi-Family dwellings w/more than one unit	
first unit	$55.13
each additional unit	$26.25
Multi-Family Dwelling renewal (if no code violations)	
first unit	$38.59
each additional unit	$15.00
Re-Inspection Fee	$26.25
Ordinance Violation	
Civil - per day	$250.00
Criminal – per day	$500.00
+60 days jail	

Late Fee: Fee due April 1st. After April 1st, 10% for April plus 5% for each month of delinquency thereafter until paid. Max penalty 25% of fee due.

Lien Search Fee

Revenue Description
Revenue is derived from a fee levied on all requests for pending lien information. This later information is provided by the City's Code Enforcement department to the public, to realtors and to other closing agents. The fees are designed to recover the actual cost for providing this specialized service.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City Ordinance 2004-12-28

Special Requirements: None.

Fund/Account Number: General Fund
001-00-00-341-101-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment
Fee is paid in advance to the City's Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

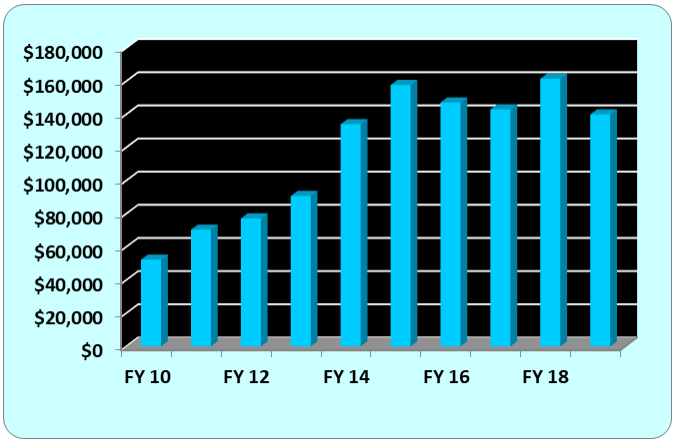
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of the coming real estate market.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$52,300	
FY 11	$70,396	34.60%
FY 12	$77,196	9.66%
FY 13	$90,745	17.55%
FY 14	$134,069	47.74%
FY 15	$157,756	17.67%
FY 16	$147,144	-6.73%
FY 17	$142,995	-2.82%
FY 18*	$161,536	12.97%
FY 19**	$140,000	-13.33%

* Estimated ** Budgeted

History of Lien Search Fee Collections



Discussion
The lien release and search fees are revenues designed to recover the cost of this specialized service. The significant increase in FY 2014 and 2015 was due to the high number of foreclosure actions being processed by banking institutions. Over the past of couple of years this revenue stream has begun to level off with a steady stream of activity.

Fee Schedule

Lien Search Fees:	Flat Fee 5-7 days	$50.00

Lien Reduction Fee

Revenue Description
Revenue is derived from a fee levied on all requests for reductions/releases of liens, including the Lien Amnesty program. This includes the $262.50 fee to apply for a lien reduction. The fees are designed to recover the actual cost for providing this specialized service.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City Ordinance 2004-12-28
Special Requirements
None.

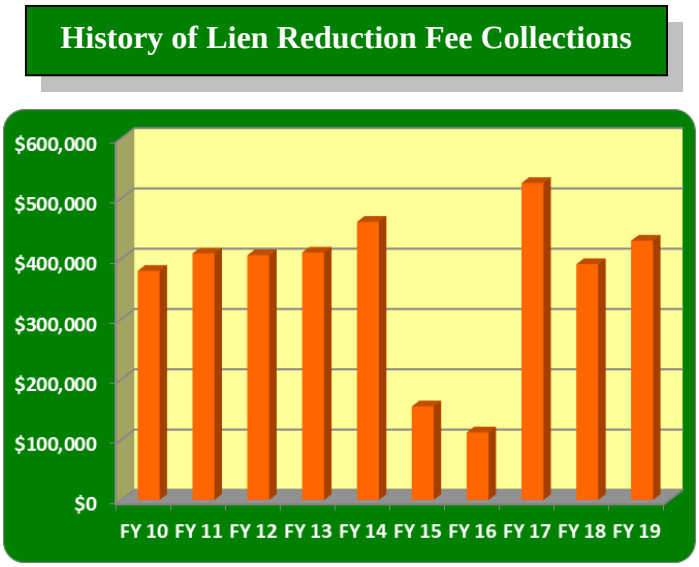
Fund/Account Number
General Fund
001-00-00-341-301-00
Use of Revenue
General Fund, unrestricted.
Method/Frequency of Payment
Fee is paid in advance to the City's Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$379,919	
FY 11	$408,931	7.64%
FY 12	$405,850	-0.75%
FY 13	$410,298	1.10%
FY 14	$461,183	12.40%
FY 15	$155,194	-66.35%
FY 16	$111,880	-27.91%
FY 17	$525,555	369.75%
FY 18*	$391,050	-25.59%
FY 19**	$430,000	9.96%

* Estimated ** Budgeted



Discussion
The lien release fees are revenues designed to recover the cost of this specialized service. It grew significantly during the real estate boom and during the FY 2009 amnesty period and continues to provide a steady stream of revenue to the City.

Fee Schedule

Lien Reduction Application Fee	$262.50
Lien Amnesty Application Fee	$82.95
Release of Lien Fee after foreclosure	$1,000.00

Bid Specification Charge

Revenue Description
Revenue is derived from the sale of certain bid plans and contract specifications to potential bidders. The fee varies and is designed to cover the cost of reproducing said plans. Fee varies to reflect the actual cost to the City of reproducing the plans and specifications.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
Plans and specifications are available in PDF form, this makes them available on Demand Star where they are free to members.

Fund/Account Number
General Fund
001-00-00-341-300-00
Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Fee is paid at the time the plans and specifications are purchased from the Purchasing Office.

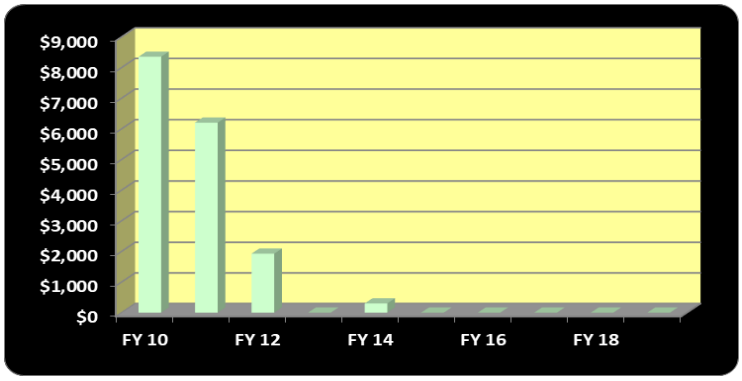
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City's staff based on historical trends and known projects for the coming fiscal year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$8,350	
FY 11	$6,200	-25.75%
FY 12	$1,925	-68.95%
FY 13	$0	-100.00%
FY 14	$300	100.00%
FY 15	$0	-100.00%
FY 16	$0	0.00%
FY 17	$0	0.00%
FY 18*	$0	0.00%
FY 19**	$0	0.00%

*Estimated ** Budgeted

History of Bid Spec Charge Collections



Discussion
The Bid spec charge is minor revenue designed to recover the cost of this specialized service. Generally, the City provides free bid documents through Sunbiz; however, occasionally, the documents cannot be shared on Compact Disc and must be reproduced mechanically. Because of this, the fee collection amounts are very erratic.

State Revenue Sharing

Revenue Description
The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

• Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;

• Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);

• Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;

• Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than $6,000;

• Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;

• Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;

• Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

Legal Basis for Revenue
Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132,92-184, 92-319, 93-233, 93-71, 94-2, 94-146,94-218, 94-353, 95-417.
Florida Statutes §218.23
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
For FY 2017, 23.8% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens recognized 76.2% in the General Fund as general revenue.

Fund/Account Number
001-00-00-335-120-00 (General Fund)
100-00-00-335-120-00 (Transportation Fund)

Use of Revenue
General Fund, unrestricted.

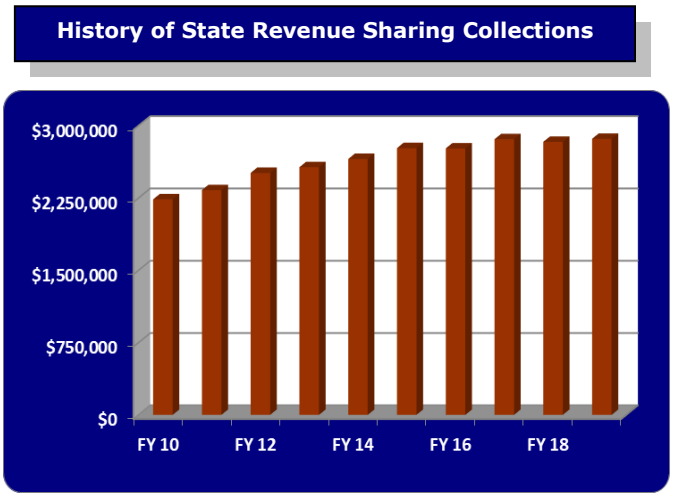
Method/Frequency of Payment
Revenue is received form the State on a monthly basis with an extra "True-Up" amount after the year closes. Revenue has declined significantly in FY 2009 and FY 2010 but since then has gradually showed slight increase and FY 2017 is projected to have a 5.3% increase based on State projection.

Basis for Budget Estimate
Estimate is provided by the State Department of Revenue and may be adjusted by the City staff based on historical collections.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$2,236,155	
FY 11	$2,331,332	4.26%
FY 12	$2,509,877	7.66%
FY 13	$2,569,013	2.36%
FY 14	$2,654,654	3.33%
FY 15	$2,766,867	4.23%
FY 16	$2,763,967	-0.10%
FY 17	$2,859,330	3.45%
FY 18*	$2,831,840	-0.96%
FY 19**	$2,863,131	1.10%

*Estimated ** Budgeted



Discussion
State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It is calculated based on sales, gas and other state collected revenues dependent on the economy.

Alcoholic Beverage Licenses

Revenue Description
The City is authorized to receive a portion of the State Alcohol License Fee collected by the Florida Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages. Revenue is collected and remitted to the City on an annual basis.

Legal Basis for Revenue
Florida Statutes §561.342; §563.02; §564.02; §565.02(1), (4)-(5); and §565.03
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.
Fund/Account Number: General Fund
001-00-00-335-150-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment
Tax is paid annually manufacturers, distributors, vendors and sales agents of alcoholic beverages to the State of Florida Department of Professional Regulation and subsequently remitted to the City annually.

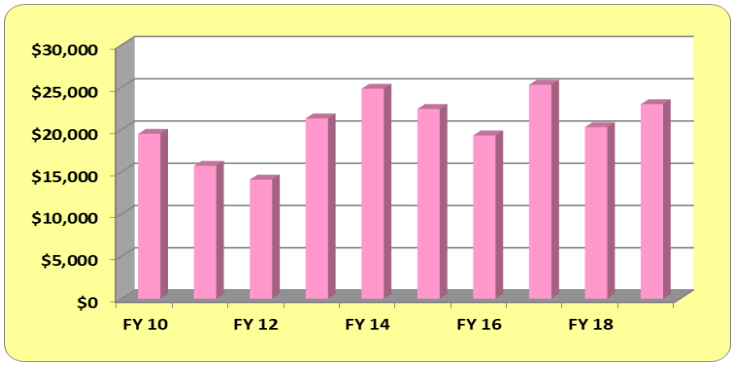
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$19,501	
FY 11	$15,713	-19.42%
FY 12	$14,080	-10.39%
FY 13	$21,328	51.48%
FY 14	$24,834	16.44%
FY 15	$22,440	-9.64%
FY 16	$19,312	-13.94%
FY 17	$25,311	31.06%
FY 18*	$20,293	-19.83%
FY 19**	$23,000	13.34%

* Estimated ** Budgeted

History of Alcoholic Beverage License Fee Collections



Discussion
This is minor revenue that does not yet have a very predictable pattern.

Half-Cent Sales Tax

Revenue Description
The 1/2-cent Sales tax is a state-shared revenue. In 1982, the local government half-cent sales tax program was created to provide an additional income for municipalities beyond ad valorem and utility taxes. Eligibility requirements are outlined in §218.63, F.S. as follows:
• Meet incorporation criteria in §165.061, F.S.,
• Meet millage limitation requirements outlined in §200.065, F.S.

Legal Basis for Revenue
Laws of Florida, Chapters 82-154, 83-299, 85-342, 86-166, 87-6, 87-101, 87-548, 87-239, 88-119, 90-93, 91-112, 92-319, 93-207, 94-245
Florida Statutes §218.63
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: General Fund
001-00-00-335-180-00

Use of Revenue
The proceeds may be used for general public expenditures.

Method/Frequency of Payment
The Department of Revenue distributes funds from the Local Government Half-Cent Sales Tax Clearing Trust Fund (created §218.61, F.S.) directly to the city by Electronic Fund Transfer (EFT). Payments are received by the City monthly.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections.

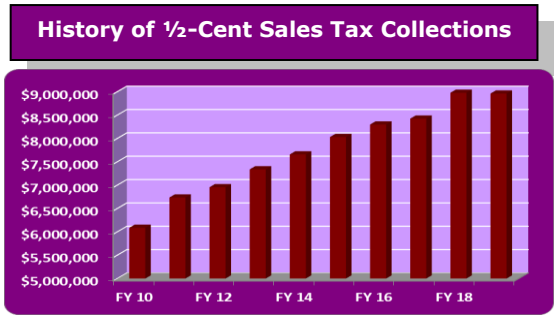
Discussion

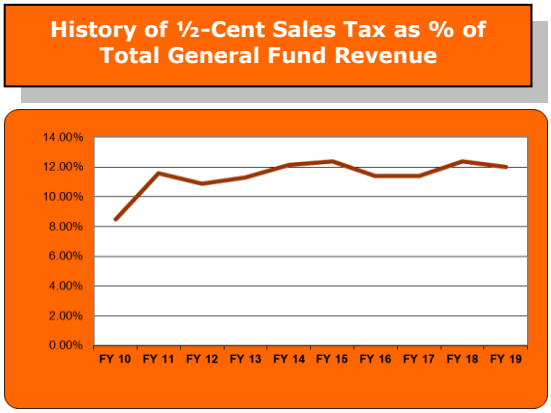
The ½-Cent Sales Tax is the second largest continuing source of revenue to the City's General Fund. Collections took a dramatic drop in FY 2009 and FY 2010 as the recession bottomed out. Since then this revenue has been steadily increasing each year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$6,086,022	
FY 11	$6,735,085	10.66%
FY 12	$6,955,225	3.27%
FY 13	$7,337,557	5.50%
FY 14	$7,657,123	4.36%
FY 15	$8,030,952	4.88%
FY 16	$8,297,899	3.32%
FY 17	$8,424,917	1.53%
FY 18*	$8,977,975	6.56%
FY 19**	$8,961,149	-0.19%

* Estimated ** Budgeted





County Local Business License Tax (Formerly County Occupational License)

Revenue Description
The County Local Business Tax is levied by Miami-Dade County for the privilege of conducting or managing any business, profession, or occupation within its jurisdiction. Tax proceeds are shared with the municipality in which the business is located, if applicable. All businesses with a city must have both a city and county business license in order to operate.

Legal Basis for Revenue
Florida Statutes Chapter 205.054-205.192
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-338-0001-00

Use of Revenue
General Fund, unrestricted.

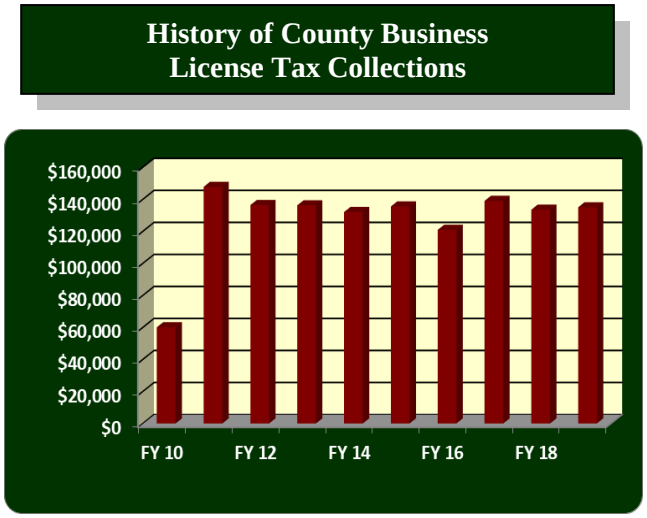
Method/Frequency of Payment
The County Business License Tax is collected by Miami Dade County and remitted to the City on a monthly basis.

Basis for Budget Estimate
Estimate for the County Business License Tax is made by staff based historic trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$60,074	
FY 11	$147,746	145.94%
FY 12	$136,403	-7.68%
FY 13	$136,228	-0.13%
FY 14	$132,102	-3.03%
FY 15	$135,552	2.61%
FY 16	$120,943	-10.78%
FY 17	$139,039	14.96%
FY 18*	$133,515	-3.97%
FY 19**	$135,000	1.11%

* Estimated * Budgeted



Discussion
The County Business License Tax is minor City revenue first received in FY 2004. Revenue received in July FY 2009 should have been for FY 2010. Due to accounting error not recognized at year end, it affected FY 2010 revenue. Subsequent receipts seem to have leveled off at a consistent level.

General Fund Overhead Charges

Revenue Description
As part of the City's internal charge system, the General Fund assesses a fee from the other operating Funds for the services it provides to those Funds. These services include such policy functions such as their proportionate share of the costs of the Mayor and City Council, Offices of the City Manager and City Clerk and the Office of the City Attorney. It also covers expenses related to the Human Resources and Finances Departments.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.
Fund/Account Number
General Fund
001-00-00-381-015-10 (Transportation Fund); 001-00-00-381-029-41 (Stormwater Fund)
001-00-00-381-028-14 (CDBG Fund); 001-00-00-381-026-15 (Development Services Fund)

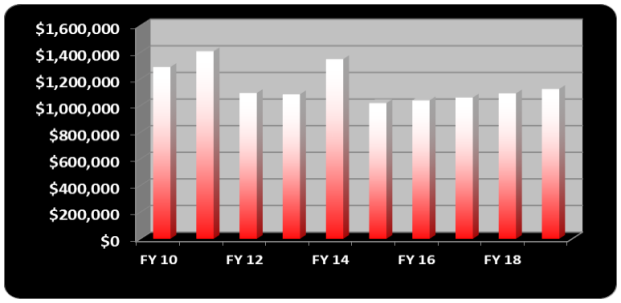
Use of Revenue: General Fund, unrestricted.
Method/Frequency of Payment
The City's Finance Department transfers 1/12 of the total each month from the respective Fund to the General Fund.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$1,290,545	
FY 11	$1,408,809	9.16%
FY 12	$1,095,364	-22.25%
FY 13	$1,085,745	-0.88%
FY 14	$1,349,358	24.28%
FY 15	$1,019,630	-24.44%
FY 16	$1,040,025	2.00%
FY 17	$1,060,825	2.00%
FY 18*	$1,092,650	3.00%
FY 19**	$1,125,430	3.00%

* Estimated * Budgeted

History of the General Fund's Overhead Charges to other



Discussion
The internal chargeback or cost allocation system was developed in order to ensure that all Funds paid their fair share of overhead costs. In this way, a more accurate financial picture of the Funds' operations can be portrayed. Changes in the collected levels generally reflect an increasing sophistication of the formula and the inclusion of additional components. Additionally, the continued rapid growth in the City's organization since incorporation exaggerates the trend. Finally, for FY 2011, the General Services Fund was combined with the General Fund. Transfer from Capital Projects to the General Fund in FY 2010, FY 2011 and FY 2014 correspond to the peaks in the chart. This revenue is expected to continue at a level rate in the out years.

Non-Criminal Traffic Fines

Revenue Description
Court costs and fees for civil traffic infractions as determined by statute with 25% to the General Fund of the State of Florida and 75% to the municipality that issued the ticket. These fees are collected by the Clerk of Courts for Miami-Dade County and the City's portion is remitted on a monthly basis.

Legal Basis for Revenue
Florida Statutes §1318.18 and §318.1215
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-351-500-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
The City's portion of the traffic fine is paid monthly by the Miami Dade County Clerk of Court.

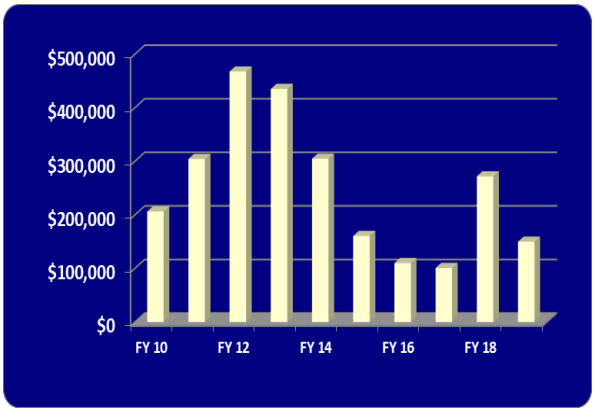
Basis for Budget Estimate
Estimate for the budget is based on historical receipts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$206,488	
FY 11	$304,432	47.43%
FY 12	$467,670	53.62%
FY 13	$435,147	-6.95%
FY 14	$304,878	-29.94%
FY 15	$160,679	-47.30%
FY 16	$110,062	-31.50%
FY 17	$100,891	-8.33%
FY 18*	$272,020	169.62%
FY 19**	$150,000	-44.86%

* Estimated ** Budgeted

History of Traffic Fine Revenue



Discussion
This revenue has been reducing for the past year attributed to less tickets being issued and cases being dismissed by the Clerk of the Court.

Fee Schedule

The schedule of non-criminal traffic fines is as follows:

Speeding MPH Over Speed Limit	*Paid Within 30 Days*	*Paid After 30 Days*
6-9	$144.00	$160.00
10-14	$219.00	$235.00
15-19	$269.00	$285.00
20-29	$294.00	$310.00
30/More	$369.00	$385.00

If the case goes to Court, the Judge can impose a fine of up to $500.
For other fines, call the Miami-Dade Clerk of Court.

Parking Fines

The City receives a portion of all parking ticket violations written within its municipal borders. These fines are paid to the Miami-Dade County Clerk of Court and remitted to the City monthly.

Legal Basis for Revenue
Florida Statutes §166.231, §318
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-351-100-00

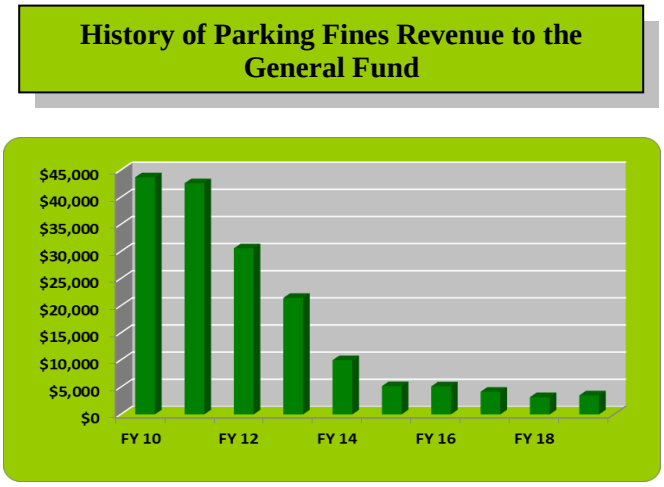
Use of Revenue
General Fund
Unrestricted.

Method/Frequency of Payment
The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate
Estimate for the budget is based on historical receipts, trend analysis and any know or planned enforcement enhancements.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$43,709	
FY 11	$42,610	-2.51%
FY 12	$30,618	-28.14%
FY 13	$21,470	-29.88%
FY 14	$10,002	-53.41%
FY 15	$5,210	-47.91%
FY 16	$5,167	-0.83%
FY 17	$4,181	-19.08%
FY 18*	$3,191	-23.68%
FY 19**	$3,500	9.68%



* Estimated ** Budgeted

Discussion
This revenue has been reducing in the past few years. One of the reason is that less tickets are being issued and the other reason is that tickets are being dismissed from the Clerk of the Court.

School Crossing Guard Fines #1

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes (Traffic Code), must be returned to the local government in which the infraction occurred and be used for School Crossing guard expenses.

Legal Basis for Revenue
Florida Statutes §166.231, 318.21
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
Funds must be used to fund a school crossing guard program.

Fund/Account Number: GF: 001-00-00-351-300-00

Use of Revenue
General Fund. Funds must be used to fund a school crossing guard program.

Method/Frequency of Payment
The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate
Estimate for the budget is based on historical receipts.

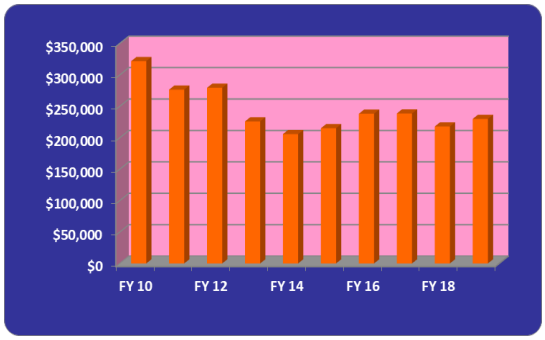
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$43,709	
FY 11	$42,610	-2.51%
FY 12	$30,618	-28.14%
FY 13	$21,470	-29.88%
FY 14	$10,002	-53.41%
FY 15	$5,210	-47.91%
FY 16	$5,167	-0.83%
FY 17	$4,181	-19.08%
FY 18*	$3,191	-23.68%
FY 19**	$3,500	9.68%

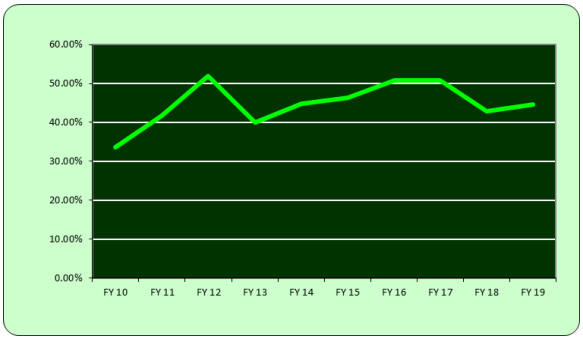
* Estimated ** Budgeted

Discussion
The revenue covers less than 50% of the costs of the program. Depends on the citations being issued or collected it affects the revenue for the fiscal year.

History of School Crossing Guard 1 Revenue



Percentage of all School Crossing Revenues Compared to Actual School Crossing Program Expenditures



School Crossing Guard Fines #2

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes, must be returned to the local government where the infraction occurred to be used for School Crossing guard expenses.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account #: GF: 001-00-00-351-200-00

Use of Revenue
General Fund. Fund must be used to fund a school crossing guard program.

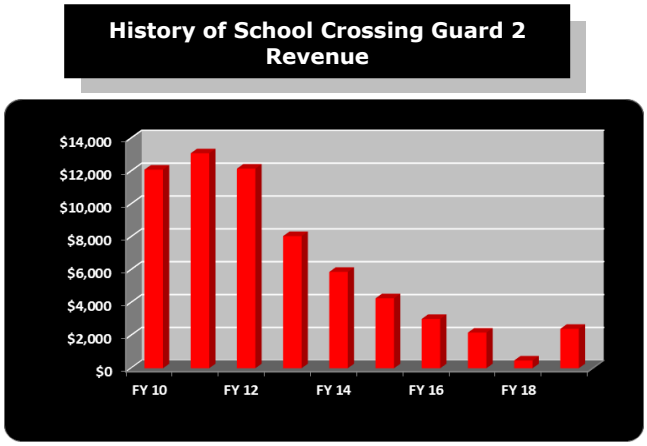
Method/Frequency of Payment
Traffic fines are forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate
Estimate based on historical receipts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$12,092	
FY 11	$13,086	8.22%
FY 12	$12,153	-7.13%
FY 13	$8,044	-33.81%
FY 14	$5,869	-27.04%
FY 15	$4,260	-27.42%
FY 16	$3,004	-29.48%
FY 17	$2,171	-27.73%
FY 18*	$472	-78.26%
FY 19**	$2,400	408.47%

* Estimated
** Budgeted



Parks and Recreation Fees

Revenue Description
The City's Parks and Recreation Department provides a wide variety of activities and programs throughout the year, serving residents, youth, seniors and others. Each of these activities carries a user fee for the service designed to help the City pay for providing the particular program. Generally, fees only recover approximately 10% of the total cost to run the department.

Legal Basis for Revenue
Florida Statutes §166.201
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements
None.

Fund/Account Number
General Fund 001-00-00-347-200-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Fees and charges are collected throughout the year in conjunction with each respective event or program.

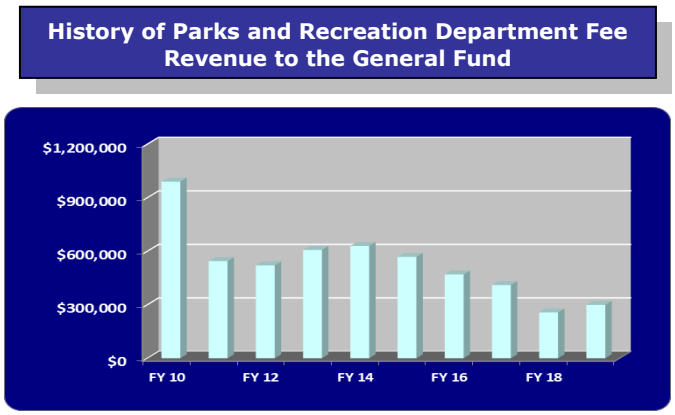
Basis for Budget Estimate Historical receipts, trend analysis and programs offered.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$989,722	
FY 11	$544,594	-44.98%
FY 12	$520,368	-4.45%
FY 13	$606,962	16.64%
FY 14	$628,947	3.62%
FY 15	$568,060	-9.68%
FY 16	$469,719	-17.31%
FY 17	$409,986	-12.72%
FY 18*	$256,702	-37.39%
FY 19**	$299,000	16.48%

* Estimate (Includes Donations)
** Budgeted

Discussion
Recreation revenues include fees charged for after-school programs, summer camps, daily admissions and facility rentals.



Program Fee

Note: REGISTRATION FEES ARE NON REFUNDABLE

County Residents				
Sport Programs	*Registration*	1st Participant	2nd Participant	3rd Participant
Bid Whist Tournament (Individual)		$19.00		
Bid Whist Tournament (Team)		$24.00		
CMGYS Program - Baseball	$10.00	$73.00		
CMGVS Program- Basketball	$10.00	$73.00		
CMGYS Program- Basketball - Youth Corporative (per team)		$300.00		
CMGYS Program- Basketball - Adults Corporative (per team)		$300.00		
CMGYS Program- Cheerleading	$10.00	$109.00		
CMGYS Program- Flag Football	$10.00	$43.00		
CMGYS Program- Flag Football - Youth {per team)		$300.00		
CMGYS Program- Flag Football - Adults (per team)		$300.00		
CMGVS Program- Football	$10.00	$109.00		
CMGYS Program- Sports Summer Camp	$10.00	$61.00	$50.00	$44.00
CMGVS Program- Track & Field	$10.00	$109.00		
Youth Weekly Tennis Training	$10.00	$75.00		
Youth Soccer Clinics	$10.00	$50.00		
Volleyball	$10.00	$25.00		
Girls Team Basketball Camp - (per team)		$300.00		
Aquatic Programs	*Registration*	1st Participant	2nd Participant	3rd Participant
Swim Team - Quarterly	$15.00*	$40.00		
Parent and Tots (4 classes)		$24.00		
Swim Lessons (8 Classes)		$3.6.00		
Aqua Fitness (Month) One session		$36.00		
Aqua Fitness (Month) Both Session		$46.00		
Aqua Fitness (Drop in Class)		$7.00		
Recreation Camps	*Registration*	1st Partidpant	2nd Partidpant	3rd Partidpant
Shining Stars After-School *(includes.$10.00 to cover transportation)*	$10.00	$48.00	$37.00	$32.00
After-School Teens	$10.00	$30.00		
After-School Daily Rate (for holiday weeks)**		$5.00		
Kid's Day Off -- Currently enrolled In AS		$7.00		
Kid's Day Off -- Not currently enrolled In AS		$12.00		
Spring Camp Explosion	$10.00	$55.00	$44.00	$39.00
Summer Camp	$10.00	$67.00	$56.00	$51.00
Teen Adventure Summer Camp	$10.00	$36.00	$25.00	$20.00
Teen Spring Camp	$10.00	$55.00	$44.00	$39.00
Teen Winter Flin Camp	$10.00	$36.00	$25.00	$20.00
Winter Wonderland Camp (6 days)	$10.00	$73.00	$62.00	$56.00
Youth Art Class (per month}		$48.00		
Adult Programs	*Registration*	1st Partidpant	2nd Partidpant	3rd Partidpant
Golden Gardens Club - Gold (per month)		$25.00		
Golden Gardens Club - Silver (per month)		$15.00		
Golden Gardens Club - Bronze (per month)		$5.00		

Program Fee

Note: REGISTRATION FEES ARE NON REFUNDABLE

Non-County Resident				
Sport Programs	*Registration*	1st Participant	2nd Participant	3rd Participant
CMGVS Program- Baseball	$10.00	$91.00		
CMGYS Program- Basketball	$10.00	$91.00		
CMGYS Program- Cheerleading	$10.00	$169.00		
CMGYS Program- Flag Football	$10.00	$61.00		
CMGYS Program- Football	$10.00	$169.00		
CMGYS Program- Sports Summer Camp	$10.00	$79.00	$68.00	$63.00
CMGYS Program- Track & Field	$10.00	$169.00		
Youth Weekly Tennis Training	$10.00	$93.75		
Youth Soccer Clinics	$10.00	$62.50		
Volleyball - New	$10.00	$31.25		
Aquatic Programs	*Registration*	1st Participant	2nd Participant	3rd Participant
Swim Team - Quarterly	$15.00*	$50.00		
Parent and Tots (4 classes)		$24.00		
Swim Lessons (8 Classes)		$48.00		
Aqua Fitness (Month) One session		$60.00		
Aqua Fitness (Drop in Class)		$9.00		
Recreation Camps	*Registration*	1st Participant	2nd .Participant	3rd Participant
Shining Stars After-School *(includes $10.00 to cover transportation)*	$10.0	$67.00	$56.00	$51.00
After-School Teens - New	$10.00	$37.50		
After-School Daily Rate (for holiday weeks)**		$6.25		
Kid's Day Off -- Currently enrolled In Afterschool		$19.00		
Kid's Day Off -- Not currently enrolled In Afterschool		$24.00		
Spring Camp Explosion	$10.00	$73.00	$62.00	$56.00
Summer Camp	$10.00	$85.00	$74.00	$68.00
Teen Adventure Summer Camp	$10.00	$55.00	$44.00	$39.00
Teen Spring Camp	$10.00	$55.00	$44.00	$39.00
Teen Winter Fun Camp	$10.00	$55.00	$44.00	$39.00
Winter Wonderland Camp (6 days)	$10.00	$91.00	$80.00	$75.00
Youth Art Class (per month)		$58.00		

* $15.00 payment will be made payable to the swim team association, not City of Miami Gardens

** Holiday weeks: Holiday week is the week that has less than 3 days of school

Community Center Memberships

County Residents				
Entry Fee/Membership	*Dally*	One Month	Six Months	Annual
Fitness Center: Children 14 years of age and younger are not permitted in the Fitness Center				
Fitness Center Entry Fee for anyone '15 years of age and older	$5.00	$25.00	$135.00	$270.00
Fitness Center Entry Fee Seniors (SS+}	$4.00	$20.00	$110.00	' $210.00
Aqufitness: For anyone 15 years of age and older				
Monthly membership one session (am or pm)		$36.00		
Monthly membership both sessions {am and pm)		$46.00		
Open/lap Swim Hours: Not available during summer due to youth summer camp swimming programs. All infants and children 12 years and under must be accompanied by an adult				
Open/Lap Swim hours for Adults	$3.00			
Open/lap Swim hours for Children (6 thru 17) and Seniors (55+)	$2.00			
Gymnasium: Daily Rates				
Gymnasium Daily entry fee for Adults	$3.00			
Gymnasium Daily entry fee for Children {6 thru 17) and Seniors {55+)	$2.00			
Golden Gardens Seniors				
Golden Gardens Club - Gold (per month)		$25.00		
Golden Gardens Club - Silver (per month)		$15.00		
Golden Gardens Club - Bronze {per month)		$5.00		

Pool Party Packages*	Rate	Additional Hours	Service Charge
Private Rental: 0-35 People; 3 Hours	$305.0	$50.00	$25.00
Private Rental: 36-72 People; 3 Hours	$490.0	$50.0	$25.00
1. Rentals include tables, chairs and the outside southwest corridor; days and times may be restricted based on other programming and/or prior reservations *2. Rain checks are granted only in event of inclement weather;* *3. Proper swim attire must be worn in the pool facility at all times*			

Non- County Residents				
Entry Fee/Membership	*Daily*	One Month	Six Months	Annual
Fitness Center: Children 14 years of age and younger are not permitted in the Fitness Center				
Fitness Center Entry Fee for anyone 15 years of age and older	$10.00	$50.00	$270.00	$540.00
Fitness Center Entry Fee Seniors (55+)	$9.00	$45.00	$245.00	$480.00
Aquafitness: For anyone 15 yea rs of age and older				
Monthly membership one session (am or pm)		$60.00		
Monthly membership both sessions (am and pm)		$70.00		
Open/Lap Swim Hours: Not available during summer due to youth summer camp swimming programs. All infants and children 12 years and under must be accompanied by an adult				
Open/Lap Swim hours for Adults	$6.00			
Open/Lap Swim hours for Children (6thru 17) and Seniors (SS+)	$S.00			
Gymnasium: Daily Rates				
Gymnasium Daily entry fee for Adults	$6.00			
Gymnasium Daily entry fee for Children (6 thru 17) and Seniors (55+)	$5.00			

* Cancellation Clause:

Cancellation of 8 days or more from the date of rental event will receive 100% refund

Cancellation of 7 days or less from the date of rental event will forfeit all payments

Community Center Rentals

Residents Rental Rates - Hourly based			
Room/Space Rentals*	Hourly Fee - Exemoted	Hourly Fee - Taxed	Serv.ice Charge
Hibiscus Room	$52.00	$56.00	$85.00
Gardenia Room	$41.00	$44.00	$85.00
Orichid Room	$52.00 -	$56.00	$85.00
Palm Room	$52.00	$56.00	$85.00
Birds of Paradise Room A	$75.00	$80.00	$85.00
Birds of Paradise Room B	$35.00	$37.00	$85.00
Birds of Paradise Room C	$46.00	$49.00	$85.00
Birds of Paradise Room Full	$139.00	$149.00	$85.00
Resource Center	$52.00	$56.00	$85.00
Kitchen	$23.00	$25.00	$30.00
Gymnasim	$75.00	$80.00	$85.00
Exercise Studio A	$52.00	$56.00	$85.00
Exercise Studio B	$35.00	$37.00	$85.00
Auditorium (4hr. Minimum) M-F Sam - 6pm	$110.00	$118.00	$170.00
Auditorium (4hr. Minimum) Evenings, Sat.& Sun.	$179.00	$192.00	$170.00
Track - With Lights (2hr. Minimum)	$69.00	$74.00	$85.00
Track - Without Lights {2hr. Minimum)	$52.00	$56.00	$85.00
Multipurpose Field - With Lights (2hr. Minimum)	$69.00	$74.00	$85.00
Multipurpose Field - Without Lights (2hr. Minimum)	$52.00	$56.00	$85.00
Amphitheater (2hr. Minimum) M-F 8am - 6pm	$151.00	$162.00	$115.00
Amphitheater (2hr. Minimum) Evenings, Sat. & Sun.	$208.00	$223.00	$115.00
Additional Staff per event hour	$21.00	$22.00	N/A
Non-Residents Rental Rates - Hourly based			
Room/Space Rentals*	Hourly Fee - Exempted	Hourly Fee - Taxed	Service Charge
Hibiscus Room	$75.00	$80.00	$85.00
Gardenia Room	$58.00	$62.00	$85.00
Orichid Room	$75.00	$80.00	$85.00
Palm Room	$75.00	$80.00	$85.00
Birds of Paradise Room A	$110.00	$118.00	$85.00
Birds of Paradise Room B	$52.00	$56.00	$85.00
Birds of Paradise Room C	$69.'00	$74.00	$85.00
Birds of Paradise Room Full	$197.00	$211.00	$85.00
Resource Center	$75.00	$80.00	$85.00
Kitchen	$35.00	$37.00	$30.00
Gymnasim	$110.00	$118.00	$85.00
Exercise Studio A	$75.00	$80.00	$85.00
Exercise Studio B	$52.00	$56.00	$85.00
Auditorium {4hr. Minimum) M-F 8am - 6pm	$162.00	$173.00	$170.00
Auditorium {4hr. Minimum) Evenings, Sat.& Sun.	$237.00	$254.00	$170.00
Track - With Lights (2hr. Minimum)	$98.00	$105.00	$85.00
Track - Without lights (2hr. Minimum)	$75.00	$80.00	$85.00
Multipurpos Field - With lights (2hr. Minimum)	$98.00	$105.00	$85.00
Multipurpose Field - Without lights (2hr. Minimum)	$75.00	$80.00	$85.00
Amphitheater (2hr. Miffimum) M-F Sam - 6pm	$202.00	$216.00	$115.00
Amphitheater (2hr. Minimum) Evenings, Sat. & Sun.	$254.00	$272.00	$115.00
Additional Staff per event hour	$21.00	$22.00	N/A

* Cancellation Clause:

Cancellation of 8 days or more from the date of rental event will receive 100% refund Cancellation of 7 days or less from the date of rental event will forfeit all payments

Facility Rentals

Park	Facility*	DJ	Tax Exempt Rental Fee (1-75 People)	Tax Exempt Rental Fee (76-150 People)	Non-Exempt Rental Fee (1-75 People)	Non-Exempt Rental Fee (76-150 People)	Service Charge (non-refundable)
AJ King	OUTSIDE	N	$107.00	$131.00	$114.00	$150.00	$60.00
	INSIDE (CAPACITY 182)	y	$182.00	$231.00	$195.00	$265.00	$60.00
Brentwood	PAVILLION	y	$122.00	N/A	$131.00	N/A	$60.00
	INSIDE (CAPACITY 40)	y	$107.00	N/A	$114.00	N/A	$60.00
Bennet M. Lifter	PAVILION	N	$122.00	N/A	$131.00	N/A	$60.00
	INSIDE (CAPACITY 50)	y	$107.00	N/A	$114.00	N/A	$60.00
Buccaneer	OUTSIDE	N	$107.00	$131.00	$114.00	$150.00	$60.00
	INSIDE (CAPACITY SO)	y	$160.00	N/A	$171.00	N/A	$60.00
Bunche	OUTSIDE	y	$107.00	$131.00	$114.00	$150.00	$60.00
	INSIDE (CAPACITY 40)	y	$107.00	$131.00	$114.00	$150.00	$60.00
Cloverleaf	OUTSIDE	N	$107.00	$131.00	$114.00	$150.00	$60.00
	INSIDE (CAPACITY 80)	y	$160.00	$231.00	$171.00	$265.00	$60.00
Miami Carol City	PAVILION	y	$122.00	$143.00	$131.00	$163.00	$60.00
	INSIDE (CAPACITY 80)	y	$182.00	$231.00	$195.00	$265.00	$60.00
Myrtle Grove	OUTSIDE	y	$107.00	$131.00	$114.00	$150.00	$60.00
	INSIDE {CAPACITY 40)	y	$107.00	N/A	$114.00	N/A	$60.00
Norwood	OUTSIDE	y	$107.00	$131.00	$114.00	$150.00	$60.00
	INSIDE (CAPACITY 40f	y	$107.00	$131.00	$114.00	$150.00	$60.00
Rolling Oaks	PAVILION	N	$122.00	$143.00	$131.00	$163.00	$60.00
	INSIDE {CAPACITY 80}	N	$160.00	N/A	$171.00	N/A	$60.00
Scott Park	OUTSIDE	N	$107.00	$131.00	$114.00	$150.00	$60.00
	INSIDE (CAPACITY 80)	y	$160.00	$231.00	$171.00	$265.00	$60.00

RENTAL FEES Large Scale Events	Tax Exempt Rental Fees	Tax Exempt Rental Fees	Service Charge (non refundable)	Special Event permit Needed
151-249 Participants	$237.00	$254.00	$80.00	YES
250-499 Participants	$466.00	$499.00	$115.00	YES
500-999 Participants	$689.00	$737.00	$230.00	YES
1000+ Participants	$1,051.00	$1,125.00	$460.00	YES

*Cancellation Clause:

Cancellation of 8 days or more from the date of rental event will receive 100% refund Cancellation of 7 days or less from the date of rental event will forfeit all payments

Sports Rentals+

Facility Type	Term	Tax Exempt Lighted	Tax Exempt Non-lighted	Non-Exempt Lighted 1HR	Non-Exempt Non- Lighted 1HR	Non- Exempt Lighted 2 HR Minimum	Non-Exempt Non- Lighted 2 HR Minimum
Basketball	Hour	$43.00	$33.00	N/A	N/A	$46.00	$35.00
Cricket	Hour	$73.00	$56.00	N/A	N/A	$78.00	$60.00
	Additional Hour	$40.00	$30.00	N/A	N/A	$43.00	$32.00
Football	Hour	$73.00	$56.00	N/A	N/A	$78.00	$60.00
	Additional Hour	$40.00	$30.00	N/A	N/A	$43.00	$32.00
Lacrosse	Hour	$73.00	$56.00	N/A	N/A	$78.00	$60.00
	Additional Hour	$40.00	$30.00	N/A	N/A	$43.00	$32.00
Soccer	Hour	$73.00	$56.00	$90.00	$75.00	N/A	N/A
	Additional Hour	$40.00	$30.00	$70.00	$55.00	N/A	N/A
Softball	Org.4Team Min.	$45.00	$35.00	N/A	N/A	$48.00	$37,00
	One Time Game Under 4 Teams	$67.00	$52.00	N/A	N/A	$72.00	$56.00
	Additional Hour	$34.00	$27.00	N/A	N/A	$36.00	$29.00
Tennis	Hour league	$6.00	$5.00	N/A	N/A	$6.00	$5.00
	Hour Youth	$2.00	$2.00	N/A	N/A	$2.00	$2.00
Volleyball	Per Day Unlined	$0.00	$33.00	N/A	N/A	$0.00	$35.00

* Cancellation Clause:

Cancellation of 8 days or more from the date of rental event will receive 100% refund Cancellation of 7 days or less from the date of rental event will forfeit all payments

Bunche Pool and Buccaneer Pool

County Residents				
Entry Fee/Membership	*Daily*	One Month	Six Months	Annual
Aquafitness: For anyone 15 years of age and older				
Monthly membership one session (am or pm}		$36.00		
Monthly membership both sessions (am and pm}		$46.00		
Open/Lap Swim Hours: May not be available during summer due to youth summer camp swimming programs. All infants and children 12 years and under must be accompanied by an adult				
Open/Lap Swim hours for Adults.	$4.00			
Open/Lap Swim hours for Children (6 thru 17) and Seniors (SS+)	$3.00			
Buccaneer Pool Splash Pad for Adults	$4.00			
Buccaneer Pool Splash Pad for Children (6 thru.17)	$3.00			

Non- County Residents				
Entry Fee/Membership	*Daily*	One Month	Six Months	Annual
Aquafitness: For anyone 15 years of age and older				
Monthly membership one session (am or pm}		$60.00		
Monthly membership both sessions (am and pm)		$70.00		
Open/Lap Swim Hours; May not available during summer due to youth summer camp swimming programs. All infants and children 12 years and under must be accompanied by an adult				
Open/Lap Swim hours for Adults	$7.00			
Open/Lap Swim hours for Children (6 thru 17} and Seniors (SS+)	$6.00			
Buccaneer Pool Splash Pad for Adults	$7.00			
Buccaneer Pool Splash Pad for Children (6 thru 17)	$6.00			

Sports Programming Fees

Revenue Description
The City's Parks and Recreation Department provides a wide variety of youth sports. Prior to FY-10, most of these programs were run by the Optimist Club, what revenues there were got captured under miscellaneous parks revenue. Since we have assumed the control of these programs, a new revenue category has been created.

Legal Basis for Revenue
Florida Statutes §166.201
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements
None.

Fund/Account Number
General Fund 001-00-00-347-203-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Fees and charges are collected throughout the year in conjunction with each sport.

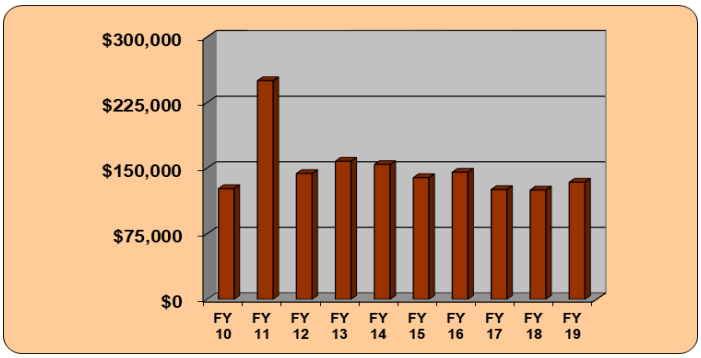
Basis for Budget Estimate
Historical receipts and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$126,715	
FY 11	$250,000	97.29%
FY 12	$143,893	-42.44%
FY 13	$158,020	9.82%
FY 14	$154,231	-2.40%
FY 15	$139,217	-9.73%
FY 16	$145,375	4.42%
FY 17	$125,547	-13.64%
FY 18*	$125,000	-0.44%
FY 19**	$134,000	7.20%

* Estimate (Includes Recreation donations)
** Budgeted

History of Athletics Revenue



Betty T. Ferguson

Revenue Description
FY-11 will be the first full year of operation for the new 55,000 square foot Betty J. Ferguson Community Center. The center has a plethora of activities including a gymnasium, indoor pool, fitness center and other amenities.

Legal Basis for Revenue
Florida Statutes §166.201
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements None.

Fund/Account Number
General Fund 001-00-00-347-204, 206 and 207.

Use of Revenue General Fund, unrestricted.

Method/Frequency of Payment
Fees/charges are collected throughout the year in conjunction with each event or program.

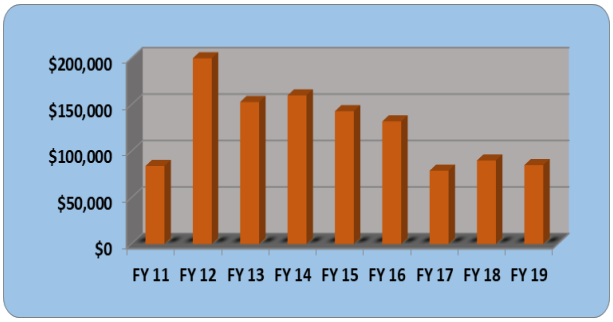
Basis for Budget Estimate Historical trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 11	$84,096	
FY 12	$205,449	144.30%
FY 13	$152,977	-25.54%
FY 14	$160,011	4.60%
FY 15	$143,045	-10.60%
FY 16	$132,077	-7.67%
FY 17	$78,985	-40.20%
FY 18*	$90,000	13.95%
FY 19**	$85,000	-5.56%

* Estimate (Includes Grants) ** Budgeted

Betty T. Ferguson Center Revenue History



Discussion
Revenues include facility rentals, participant memberships, and contracted classes.

FEES: See page 339.

Showmobile Rentals

Revenue Description
Showmobile units are available for public and private rentals in fiscal year 2017. Organizations and individuals may reserve a Showmobile. Reservations are taken on a first-come, first-served basis and require applications for rentals to be submitted for approval.

Legal Basis for Revenue
Florida Statutes §166.201

Special Requirements
None.

Fund/Account Number
General Fund 001-00-00-347-208-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Fees and charges are collected throughout the year in conjunction with each rental, event or program.

Basis for Budget Estimate
Programming/rental expectations. Historical budgeting and estimation currently unavailable.

Fee Schedule

Rental Fees:

External/Public -

Daily Rate (8 hour minimum/3 day maximum)	$1,100
Hourly Rate (3 hour minimum)	$150

Security Deposit -

Per day for daily rental	$225
Hourly rentals	$150

Additional Fees -

Sunday rental	additional $100
Holiday rental (includes all holidays observed by the City of Miami Gardens)	additional $100

Note: All rental fees include generator, overhead lighting and basic sound system.

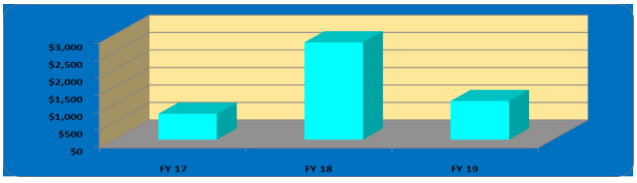
Other Additional Charges -
Costs for staffing required will be charged on an hourly basis

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 17	$734	
FY 18*	$2,778	278.65%
FY 19**	$1,100	-60.40%

* Estimate (Includes Grants) ** Budgeted

Showmobile Revenue History



Discussion
The Showmobile rentals became available through funding provided by the City's General Obligation Bond. The Showmobile units were purchased and retrofitted during FY 2016.

Local Code Violations

Revenue Description
City, County and State codes establish various fines for civil violations of ordinances and laws.

Legal Basis for Revenue
Florida Statutes §166.231, §142.03, §316, §318
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements: None.

Fund/Account #: GF: 001-00-00-354-103-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment: Per use

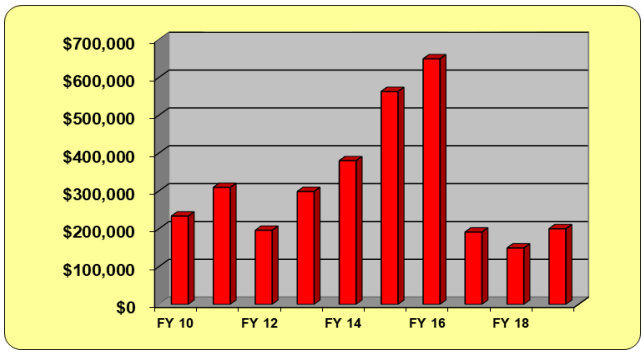
Basis for Budget Estimate
Revenue estimated on historical collections and trend analysis adjusted by any planned code enforcement activity for the coming year that may increase fines and collections.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$233,388	
FY 11	$309,349	32.55%
FY 12	$195,867	-36.68%
FY 13	$298,390	52.34%
FY 14	$379,653	27.23%
FY 15	$562,800	48.24%
FY 16	$649,145	15.34%
FY 17	$191,227	-70.54%
FY 18*	$149,079	-22.04%
FY 19**	$200,000	34.16%

* Estimate ** Budgeted

History of Code Enforcement Fine Revenue to the General Fund



Discussion
In FY 2010, the City introduced an amnesty program to try and collect fines form large violators. While this has reduced the local code violation category, there has been a significant increase in the amnesty collections. The amnesty program ended in FY 2014 with the exception for the commercial properties, therefore, code fines began to increase again through FY 2016. For the past two years collections have been significantly decreased.

Fee Schedule:

CODE COMPLIANCE DIVISION

H. LOCAL CODE VIOLATIONS

1	**Abandoned Property Junk**	$ 250
2	**Abandoned Property on Public Property**	$ 250
3	**Business Tax Receipt**	$ 100
4	**Certificate of Use**	250
5	**Commercial Vehicles**	$ 500
6	**Erection of Banners on Poles**	$ 250
7	**Failure to maintain Landscaping**	$ 250
8	**Failure to maintain Landscaping, overgrown grass on property and right-of-way**	$ 250
9	**Junk & Trash on Property**	$ 250
10	**Landlord Permit**	$ 250
11	**Maintenance of Property, Buildings, Structures, Walls, Fences, Signs, Pavement and Landscaping**	$ 250
12	**Motorized Scooters, Go-Peds, All Terrain Vehicles and Dirt Bikes**	$ 500
13	**Open Air Storage in Residential-Zoned and Commercial District**	$ 250
14	**Prohibited Display of Vehicles for Sale or Advertising Devices**	$ 250
15	**Public Solicitation Prohibiting the Collecting, Displaying or Selling of Merchandise or Services**	$ 500
16	**Removal of Shopping Carts**	$ 250
17	**Selling, Vending in Public Right-of-Way near Public Schools**	$ 500
18	**Sidewalk Solicitation of Business**	$ 500
19	**Storing, Depositing Junk & Trash**	$ 250
20	**Sub-Dividing Single Family**	$ 500
21	**Unauthorized Use**	$ 500
22	**Work without a Permit**	$ 500

Alarm Permits

Revenue Description
This revenue results from the City's requirement that all audible burglar alarms in private homes and businesses be permitted prior to operation.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2004-06-22 and 2007-16-122

Special Requirements: None.

Fund/Account # GF: 001-00-00-329-100-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment
The fee is charged on an annual basis beginning April 27th through April 26th of the following year.

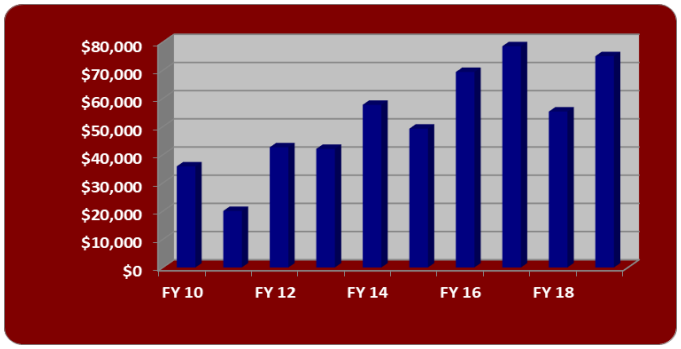
Basis for Budget Estimate
Estimate for the budget is based on historical receipts, plus an estimate of new businesses coming on-line during the fiscal year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$35,867	
FY 11	$20,046	-44.11%
FY 12	$42,655	112.79%
FY 13	$42,096	-1.31%
FY 14	$57,734	37.15%
FY 15	$49,253	-14.69%
FY 16	$69,375	40.85%
FY 17	$78,504	13.16%
FY 18*	$55,340	-29.51%
FY 19**	$75,000	35.53%

* Estimated ** Budgeted

History of Alarm Permit Revenue to the General Fund



Discussion
In FY 2012, the City contracted the services of Crywolf when collections began to lag in FY 2011. Since then, revenues have been increasing annually.

Fee Schedule

Initial Registration Fee	$37.00
Renewal Fee (No false alarms in previous year)	$0.00
Renewal Fee (1 or more false alarm in previous year)	$15.00

Total False Alarms/yr	Fine	Additional Civil Penalty-Unregistered Alarm
1st	$0	$50
2nd	$50	$100
3rd & 4th	$50	$250
5th & 6th	$100	$500
7th to 10th	$200	$500
>10 (each)	$500	$500

Interest Income

Revenue Description
This revenue results from the investment of idle City funds.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-361-100-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

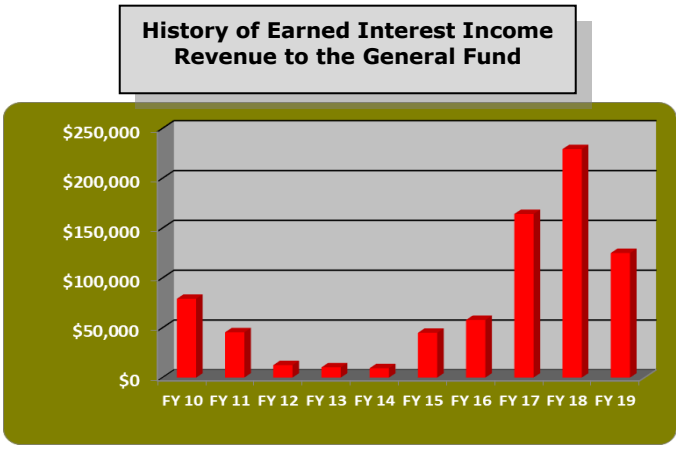
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$79,080	
FY 11	$45,423	-42.56%
FY 12	$12,524	-72.43%
FY 13	$10,340	-17.44%
FY 14	$9,435	-8.75%
FY 15	$44,953	376.45%
FY 16	$57,886	28.77%
FY 17	$164,136	183.55%
FY 18*	$229,249	39.67%
FY 19**	$125,000	-45.47%

* Estimated
** Budgeted

Discussion

For the past two years, interest rates have been increasing slowly. As interest rates increase, the City realizes additional interest income on our investments.



Insurance Reimbursement

Revenue Description
This revenue reflects claims paid to the City by its insurance carrier for reported losses and from private insurance carriers for claims of damage to City property by the public. Also included are receipts from other insurers when a private vehicle damages City property.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-369-903-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Occasional. No set frequency of payment.

Basis for Budget Estimate
Estimate for the budget is based on historical receipts and anticipated pending claims.

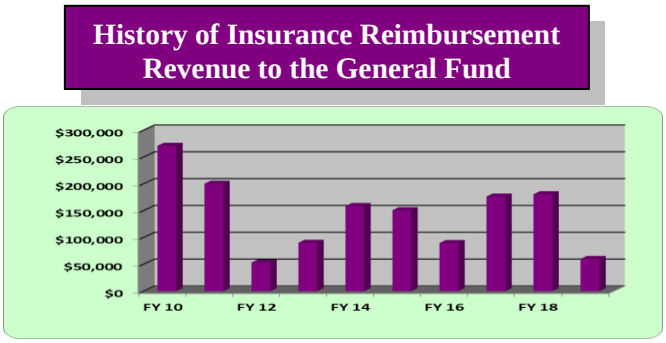
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$271,026	
FY 11	$200,319	-26.09%
FY 12	$53,253	-73.42%
FY 13	$90,217	69.41%
FY 14	$158,798	76.02%
FY 15	$150,980	-4.92%
FY 16	$89,683	-40.60%
FY 17	$176,441	96.74%
FY 18*	$180,665	2.39%
FY 19**	$60,000	-66.79%

* Estimated
** Budgeted

Discussion
This revenue is difficult to anticipate as it relates to actual damage recovery from claims. It remains a small revenue and is usually used to replace the lost or damaged equipment or property. The City carries a $10,000 deductible, thus most claims do not rise to the level required for reimbursement from our insurance carrier. The City does pursue private carriers in the event that City property is damaged in a traffic accident. The large increase in FY-09 represents the City starting its own police department. This resulted in a spate of vehicle accidents the first year. Training has reduced these significantly.

Being a reimbursement for unknown levels of damage and theft, this revenue is difficult to predict with accuracy. Based on the prior three years, we have used a conservative estimate for budgeting purposes.



Lobbyist Registration Fees

Revenue Description
The City of Miami Gardens requires all lobbyists to register with the City each fiscal year. Registration is handled by the City Clerk. No lobbyist can address staff or City Council on any issue where City action is required unless they have registered.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2004-02-18
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: General Fund
001-00-00-369-902-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: Occasional.

Basis for Budget Estimate: Estimate for the budget is based on historical number of registrants.

Collection History

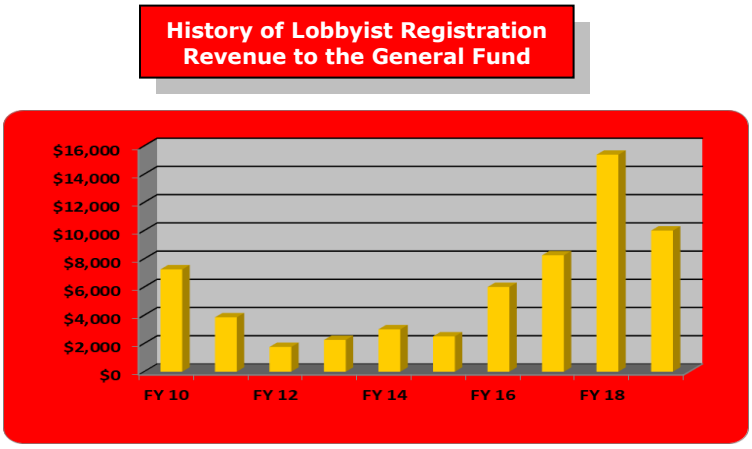
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$7,250	
FY 11	$3,850	-46.90%
FY 12	$1,750	-54.55%
FY 13	$2,250	28.57%
FY 14	$3,000	33.33%
FY 15	$2,500	-16.67%
FY 16	$6,000	140.00%
FY 17	$8,250	37.50%
FY 18*	$15,375	86.36%
FY 19**	$10,000	-34.96%

* Estimated
** Budgeted

Discussion
This minor revenue has remained fairly flat over the years, as the number of lobbyists tends to be mostly repeat registrations. Occasionally, a new lobbyist will register, usually in conjunction with a re-zoning.

Fees

One year registration	$250.00
Late Report	$ 50.00



Grants and Donations

Revenue Description
Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund and Grant Fund in FY 2013, most grants for capital improvements that were previously received in the General Fund are now managed in the CIP Fund and grants for a specific related expenses not involving staffing or normal operating expenses are recognized at the Grant Fund.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-331-200-00 (Federal)
001-00-00-334-300-00 (State)
001-00-00-337-300-00 (Local)

FY-11 and thereafter
001-00-00-337-202-00 Byrne Grant for Police
001-00-00-331-203-00 COPs Grant

Use of Revenue
General Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment
Occasional. No set frequency.

Basis for Budget Estimate
Estimate for the budget is based on approved grant awards and projected donations.

Discussion
The history of grants and donations in the General Fund is very irregular. Until FY 2007, most grants were recorded in the General Fund; however, as the City created additional funds, grants and donations were shifted to the appropriate receiving fund.

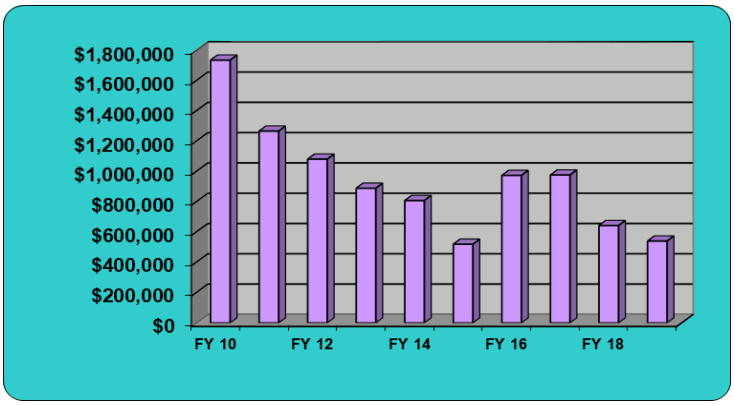
The spike in FY 2010 is attributed to the City receiving over $1,000,000 in ARRA grants for police overtime which was received to assist in the security of the Super Bowl, Orange Bowl and the Pro Bowl. In FY 2011 and FY 2012, the City received the COPS grant awarded for an additional 10 police officers. The increase in FY 2016 and FY 2017 is attributed to COPS IV awarded in FY 2015.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$1,734,709	
FY 11	$1,266,438	-26.99%
FY 12	$1,081,193	-14.63%
FY 13	$888,989	-17.78%
FY 14	$807,834	-9.13%
FY 15	$519,578	-35.68%
FY 16	$973,560	87.38%
FY 17	$976,557	0.31%
FY 18*	$642,706	-34.19%
FY 19**	$540,249	-15.94%

* Estimated ** Budgeted

History of Grants and Donations Revenue to the General Fund



Jazz-in-the-Gardens Festival

Revenue Description
Since 2006, the City has sponsored and run a spring Jazz festival. This is a 2-day event featuring major singing talent from across the nation. A major component in this festival is the raising of sponsorship funds to underwrite the events costs. The festival also brings in revenues from food and merchandise vendors. Ticket sales constitute the largest single source of revenue. In FY-10, the festival turned its first "profit" over $100,000. For FY 15, the City recognized a profit of over $450,000. In FY-16, ticket sales were low.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9

Special Requirements: None.

Fund/Account Number
001-00-00-347-415-00 to
001-00-00-347-417-00

Use of Revenue
General Fund. Unrestricted.

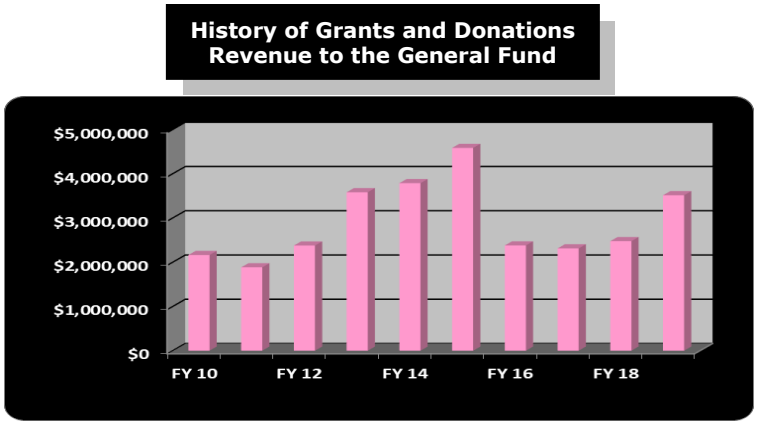
Method/Frequency of Payment
Occasional. No set frequency.

Basis for Budget Estimate
Estimate for the budget is based on past experience.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$2,163,267	
FY 11	$1,884,826	-12.87%
FY 12	$2,376,793	26.10%
FY 13	$3,581,849	50.70%
FY 14	$3,786,878	5.72%
FY 15	$4,582,877	21.02%
FY 16	$2,379,042	-48.09%
FY 17	$2,312,777	-2.79%
FY 18*	$2,476,679	7.09%
FY 19**	$3,514,000	41.88%

* Estimated
** Budgeted



Discussion
The City's annual jazz festival has seen a dramatic increase in its size, attendance and funding since its inception in FY 2006. In FY 2010, the festival came in under budget. Since FY 2011, the City engaged a professional sponsorship-raising firm to assist in fund raising. FY 2016, 2017 and 2018 the ticket sales were low, but the City is projecting that the ticket sales will regain in FY 2019 and beyond.

Passport Fees

Revenue Description
The City processes passport applications for its residents and others. A portion of the fees charges become revenue to the City.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number
General Fund
001-00-00-341-900-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment
Daily

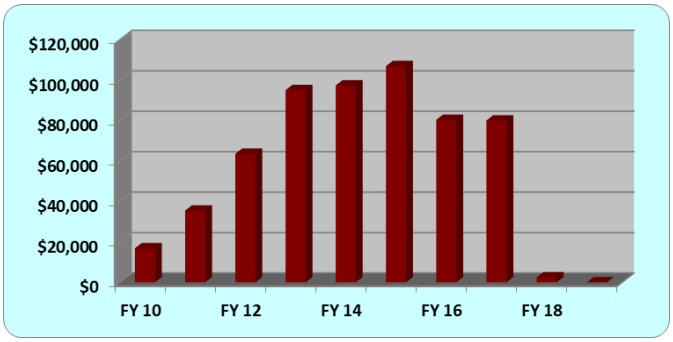
Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$16,859	
FY 11	$35,471	110.40%
FY 12	$63,587	79.27%
FY 13	$95,080	49.53%
FY 14	$97,421	2.46%
FY 15	$107,002	9.83%
FY 16	$80,389	-24.87%
FY 17	$80,050	-0.42%
FY 18*	$2,469	-96.92%
FY 19**	$0	-100.00%

* Estimated ** Budgeted

History of Passports Revenue to the General Fund



Discussion
This service is offered by the City and is handled by the Office of the City Clerk.

Passport Fees

Expedited Service
- Adults $235.72 *($187.72 payable to U.S., $48.00 payable to City)**
- Minors $200.72 *($152.72 payable to US; $48.00 payable to City)**

Routine Service
- Adults $135.00 *($110.00 payable to U.S., $25.00 payable to City)**
- Minors $105.00 *($80.00 payable to U.S., $25.00 payable to City)**

Passport Card
- Adults $55.00
- Minors $40.00

*This fee will be amended accordingly with the U.S. Passport Fees (Execution Fees)

Pictures
- $10 - passport is being processed by the City of Miami Gardens
- $12 – pictures only

Police Department Fees/Revenues

Revenue Description
Various fees for certain activities and services such as photocopies, fingerprints. etc. Most of these are relatively small in income and are grouped together as "Police Miscellaneous Revenues"

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number
General Fund
001-00-00-342-100-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment
Occasional

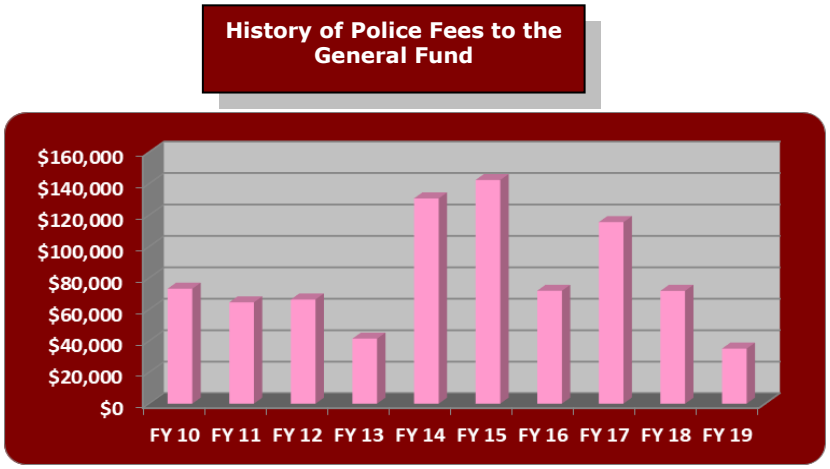
Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$73,095	
FY 11	$64,393	-11.91%
FY 12	$66,243	2.87%
FY 13	$41,362	-37.56%
FY 14	$130,529	215.58%
FY 15	$142,248	8.98%
FY 16	$71,799	-49.53%
FY 17	$115,430	60.77%
FY 18*	$71,730	-37.86%
FY 19**	$35,000	-51.21%

* Estimated
** Budgeted

Discussion
This minor revenue has remained steady other than the years that the City recognizes proceeds deposited from the Property Room that have expired the time limit to be held. Off-Duty fees are accounted for separately.



Police Department Fees

Service Fees	Amount	Note
One Sided document copy	$.15 per page	FSS 119
Two Sided document copy	$.20 per page	FSS 119
Police Report	$.15 per page	
Motor Vehicle Accident Report	See above	
Certified Copies	$1.00 per page	FSS 119
Local (Miami-Dade) records name check (Residents Only)	$5.00	
Fingerprinting (Residents Only)	$5.00	
Parade Permit; Block Party; Broadcast Permit (Noise Permit)	See: Misc. Revenues	
Zero Tolerance Signs	First sign free; $15.00 ea addl.	
Pre-arrest Diversion administrative fees for participation in program	$250.00	
Pre-arrest Diversion counseling fee	$100.00 paid directly to service provider	
***Off Duty Fees**	**Amount**	
Police Officer	$44.00	3 hr min
*Police Sergeant/Captain	$50.00	3 hr min
Overtime Off Duty Detail	Employee Actual Salary	

* Supervisors will only be compensated at the supervisor's rate when the detail necessitates that officer work in a supervisory capacity.

** Off Duty rate includes the officer's vehicle

Off-Duty Police Revenues

Revenue Description
Since creating the police department in December 2007, the department has had numerous requests for off-duty officers to protect various businesses and events. The City established a fee structure, as well as, policies and procedures for officers working private duty and began the service. The contracting business pays the estimated amount up-front, and the officers are subsequently paid by the City.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

Special Requirements: None.

Fund/Account Number
General Fund
001-00-00-342-105-00

Use of Revenue: General Fund. Unrestricted.

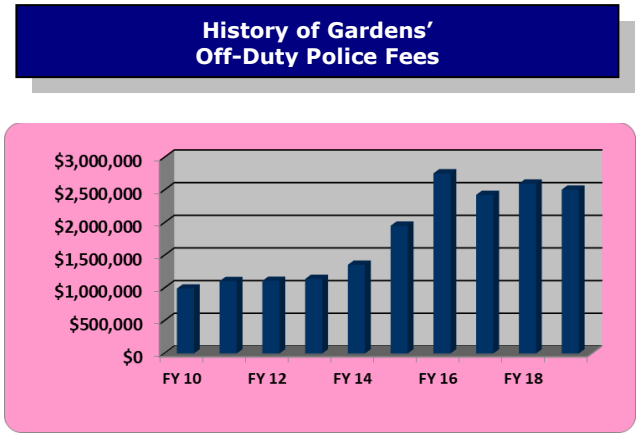
Method/Frequency of Payment
Occasional.

Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$993,550	
FY 11	$1,107,718	11.49%
FY 12	$1,111,917	0.38%
FY 13	$1,141,791	2.69%
FY 14	$1,358,199	18.95%
FY 15	$1,955,633	43.99%
FY 16	$2,756,622	40.96%
FY 17	$2,427,580	-11.94%
FY 18*	$2,600,000	7.10%
FY 19**	$2,507,947	-3.54%

* Estimated
** Budgeted



Discussion
This revenue is a major source of additional funds for police officers who choose to work extra hours. Overall, this revenue stream has increased since its inception.

Miscellaneous General Fund Fees/Revenues

Revenue Description
Various City departments have fees for certain activities and services. Most of these are relatively small in income and are grouped together as "Miscellaneous Revenues."

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.
Fund/Account Number: General Fund
001-00-00-369-000-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: Occasional.

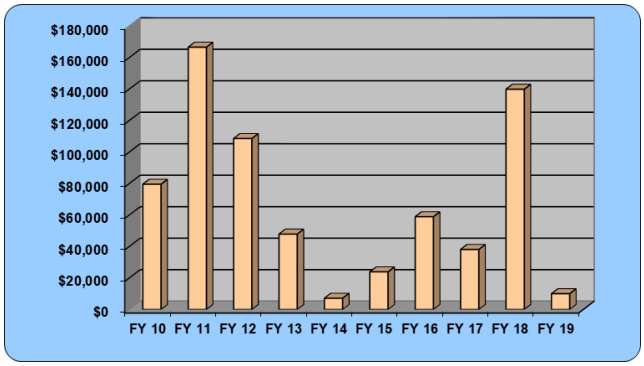
Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$79,534	
FY 11	$166,599	109.47%
FY 12	$108,571	-34.83%
FY 13	$47,868	-55.91%
FY 14	$7,125	-85.12%
FY 15	$23,887	235.26%
FY 16	$58,905	146.60%
FY 17	$38,118	-35.29%
FY 18*	$139,879	266.96%
FY 19**	$10,000	-92.85%

* Estimated
** Budgeted

History of Miscellaneous Revenue to the General Fund



Discussion
This minor revenue has experienced wide fluctuation due to the reclassifications of various revenue which at one time or another had been accounted for here.

Towing Fees (Resolution #2011-50-1443)

Fund/Account Number: General Fund
001-00-00-329-700-00

Annual Towing Application Fee	$525.00
Renewal Fee	$367.50
Late Renewal Fee	$682.50
Permit Decal (up to 10)	No charge
Permit Decal (>10)	$2.63 each

City Clerk Fees

Photocopies	
< 21 pages	Free
> 20 pages	$.15 per page
> 100 pages or major research	Time & materials
E-Mail Agenda	No charge
Regular Agenda	No Charge
Full Agenda Package	$30.00/year
CD of Minutes/Meeting	$10.00
Red Light Camera Special Masters Hearing administrative fee	$150.00

Major Research (>30 Actual cost plus $20 overhead
(Estimated in excess of 1/2 hour)
(1/2 fee must be paid prior to work commencing)

Special Event Fees

Resolution # 2011-66-1459:
Fund/Account Number: General Fund
001-00-00-329-600-00)

More than 30 days prior to event	
Small Activity/Event (<300)	$157.50
Large Activity/Event (>300)	$315.00
Less than 30 days prior to event	
Small Activity/Event (<300)	$315.00
Large Activity/Event (>300)	$630.00
Expedited 7-13 days	$500.00
Expedited 0-6 days	$1,000.00
Broadcast, block party; and Tent Sales	
Broadcast – Residential	$10.50
Broadcast – Residential (<15 days)	$21.00
Broadcast – Commercial	$26.25
Block Party Permit	$52.50
Broadcast – Commercial (<15 days)	$52.50
Rental Tent Sale (Incl: Christmas, 4th)	$262.50
Special Evert – Non-Profit Corporation	
Small Activity/Event	$105.00
Small Activity/Event (<15 days)	$210.00
Large Activity/Event	$210.00
Large Activity/Event (<15 days)	$420.00

Registration of Vacant & Foreclosed Properties

(Reso. # 2011-68-1461
Fund/Account Number: General Fund
001-00-00-369-905-00)

Annual Registration Fee	$150.00

Rebates

Revenue Description
The City periodically receives rebates based on purchases or from our insurance carrier or our P-Card vendor. These revenues are accounted for here.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
Special Requirements: None.

Fund/Account Number: General Fund
001-00-00-369-906-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment
N/A. Money appropriated with budget approval.

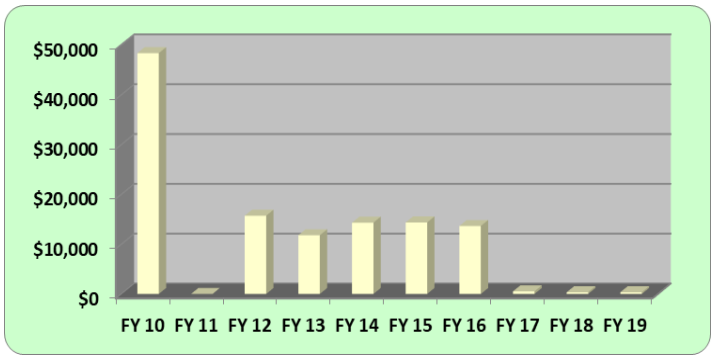
Basis for Budget Estimate
Budgeted amount is based on prior year's receipts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$48,344	
FY 11	$0	-100.00%
FY 12	$15,702	100.00%
FY 13	$11,787	-24.93%
FY 14	$14,313	21.43%
FY 15	$14,360	0.33%
FY 16	$13,639	-5.02%
FY 17	$525	-96.15%
FY 18*	$350	-33.33%
FY 19**	$350	0.00%

* Estimated
** Budgeted

History of Rebate Revenue in the General Fund



Discussion
Prior to FY-09, Rebates were lumped into the "Miscelleaneous Revenue" classification. In FY-09, the City began a purchasing card program that provides for rebates if spending thresholds are met.

Other Non-Operating (Reappropriation of Unassigned Fund Balance)

Revenue Description
Depends on the budget funding and expenditures, there may be the need of utilizing unassigned fund balance to balance the budget for the next fiscal year.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account #:GF **-** 001-00-00-389-901-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: N/A.

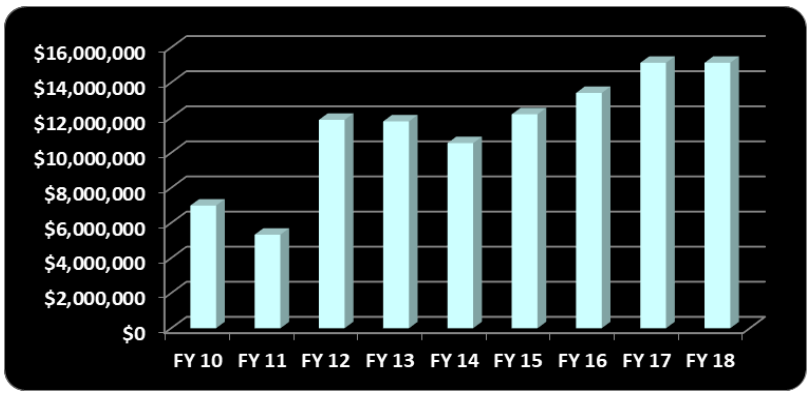
Basis for Budget Estimate: Prior year's audit.

Fund Balance History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$6,990,399	
FY 11	$5,330,412	-23.75%
FY 12	$11,877,447	122.82%
FY 13	$11,785,729	-0.77%
FY 14	$10,549,565	-10.49%
FY 15	$12,192,163	15.57%
FY 16	$13,409,444	9.98%
FY 17	$15,125,723	12.80%
FY 18*	$15,125,723	0.00%

* Estimated

History of Unreserved Fund Balance in the General Fund

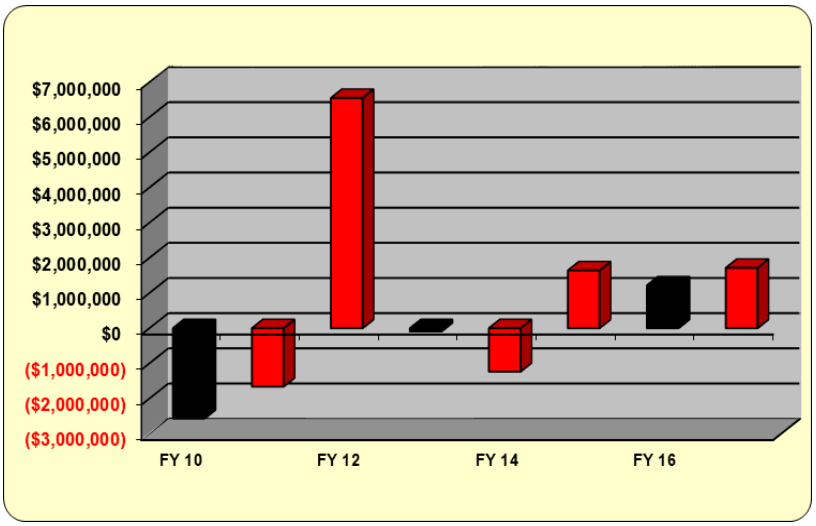


Discussion
In FY 2010 and FY 2011, the revaluation of property coupled with several cuts in state revenue, lead to the use of fund balance at year-end. In FY 2012, the City received a settlement from the County and increased its millage rate to re-build the fund balance. The increase in FY 2015 is attributed to a one time retro payment of approximately $1 million for the telecommunication tax as discovered by the State during an audit performed. Better performance and sound fiscal policy have added to the continued slow and steady growth of the fund balance.

Increase/Decrease in Fund Balance History

Fiscal Year	*Amount*
FY 10	($2,568,727)
FY 11	($1,659,987)
FY 12	$6,547,035
FY 13	($91,718)
FY 14	($1,236,164)
FY 15	$1,642,598
FY 16	$1,217,281
FY 17	$1,716,279

History of Unassigned Fund Balance in the General Fund (Increase/Decrease)



Red Light Camera Fines

Revenue Description
This revenue results from an agreement between the City of Miami Gardens and American Traffic Solutions to administer the City Red-Light Camera program. This program uses a series of camera to detect and report drivers running red lights at selected intersections throughout the City.

Legal Basis for Revenue
Florida Constitution, Article VII, Section 2
Florida Statutes Chapters 166, 316.008
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-26-132; 2010-06-214; 2010-16-224

Special Requirements: None.

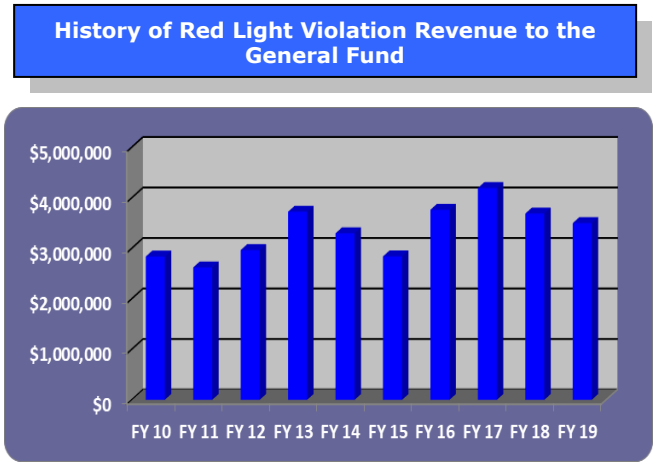
Fund/Account Number: General Fund
001-00-00-359-010-00

Use of Revenue
General Fund, unrestricted.
Method/Frequency of Payment
Payment is made to the City on a monthly basis.
Basis for Budget Estimate
Budget estimate is based on anticipated violations.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$2,838,464	
FY 11	$2,621,822	-7.63%
FY 12	$2,966,596	13.15%
FY 13	$3,726,246	25.61%
FY 14	$3,298,836	-11.47%
FY 15	$2,841,331	-13.87%
FY 16	$3,763,921	32.47%
FY 17	$4,195,570	11.47%
FY 18*	$3,689,143	-12.07%
FY 19**	$3,500,000	-5.13%

* Estimated
** Budgeted



Discussion
City Council approved the Red-Light Camera Enforcement Program on May 23, 2007. The City entered into an agreement with American Traffic Solutions, Inc. to administer the program. The first five cameras became operational in January 2009. Two new cameras were installed in summer 2009.

In FY 2010, the State Legislature adopted a statewide Red Light Camera Bill. They raised rates but cut the amount the City receives. This program began July 1, 2010. As of FY 2015, the City currently has 28 cameras. Appeals/disputes are handled by the County Court as well as the City depends on the number of days of delinquencies and when the appeals are filed. Starting in FY 2016, the City conducted two hearings per month which contributed to part of the increase in this revenue.

Fee Schedule:

Red Light Camera Violation	$158
Administrative Hearing	$50
Court Fees Upheld – no Administrative Hearing	$75
Court Fees Upheld with Administrative Hearing	$150

Certificate of Re-Occupancy Fee

Revenue Description
As part of the City's code enforcement services, City Council established a program of inspection upon the sale of a residence. Prior to closing, a buyer must get a Certificate of Re-Occupancy.

In order to receive the certificate, a home buyer must make application to the Code Compliance Division to have the home inspected prior to the closing. The purpose of the inspection will be to verify that there are no outstanding zoning, use or setback violations on the property.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter - Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2009-004-176

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-322

Use of Revenue
General Fund. Unrestricted.

Method/Frequency of Payment
Payment upon application.

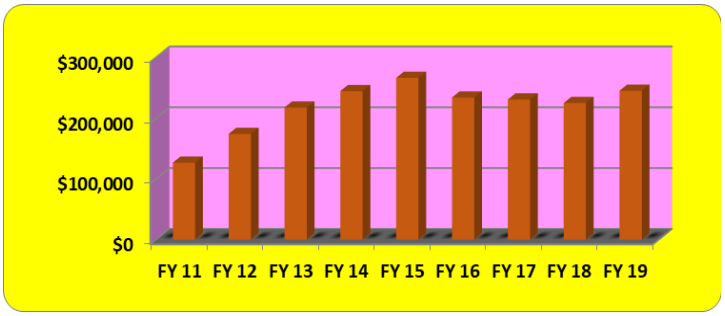
Basis for Budget Estimate
Historical receipts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 11	$126,602	
FY 12	$174,028	37.46%
FY 13	$217,300	24.86%
FY 14	$244,331	12.44%
FY 15	$266,166	8.94%
FY 16	$233,785	-12.17%
FY 17	$230,607	-1.36%
FY 18*	$224,769	-2.53%
FY 19**	$245,000	9.00%

* Estimated ** Budgeted

History of THE Certificate of Re-Occupancy Fee in the General Fund



Discussion
In 2009, the City Council received many horror stories about foreclosed homes and their physical condition and continuing violations. As a result, the City Council implemented a Certificate of Occupancy Certificate program requiring all home for sale to have a City-issued certificate prior to closing.

Fee Schedule

Application Fee	$175.00
Conditional Re-Occupancy	$216.30
Re-Inspection Fee	$27.30

Slot Machine Revenues

Revenue Description
This revenue results from an agreement between the City of Miami Gardens and Calder Race Course. On January 29, 2008, voters did, in fact, approve the addition of slot machines at the County's three pari-mutuel site, one of which is Calder Race Course in the City of Miami Gardens.

Legal Basis for Revenue
Florida Constitution, Article X, Section 23
Florida Statutes Chapter 550, 849.16
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Resolution 2007-181-687

Special Requirements: None.

Fund/Account Number: General Fund
001-00-00-369-400-00

Use of Revenue: General Fund, unrestricted.

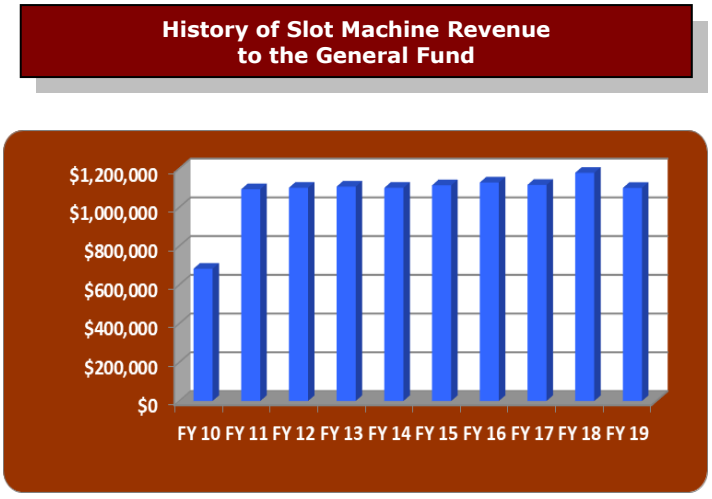
Method/Frequency of Payment
Payment is made to the City on a monthly basis.

Basis for Budget Estimate
Compensation to the City consists of a payment of 1.5% of the Gross Slot Revenues generated at Calder on the first $250 million and 2.5% for all revenue in excess of $250,000,000.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$682,636	
FY 11	$1,093,385	60.17%
FY 12	$1,100,959	0.69%
FY 13	$1,106,907	0.54%
FY 14	$1,100,476	-0.58%
FY 15	$1,113,324	1.17%
FY 16	$1,128,256	1.34%
FY 17	$1,115,653	-1.12%
FY 18*	$1,177,743	5.57%
FY 19**	$1,100,000	-6.60%

* Estimated ** Budgeted



Discussion
The City received partial-year revenue in FY 2010 since the casino opened mid-year. As part of the annual distribution, the City receives a small pari-mutuel tax from Calder for each day of active horse racing. This amounts to approximately $15,000 per year.

Towing Franchise Fee

Revenue Description
This revenue results from towing of private vehicles due to an accident or code enforcement. The fee is paid by the City's contracted two firm.

Legal Basis for Revenue
Florida Constitution, Article X, Section 23
Florida Statutes Chapter 550, 849.16
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Resolution 2007-181-687
City of Miami Gardens Ordinance 2008-08-144

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-323-4001-00

Use of Revenue
General Fund, unrestricted.

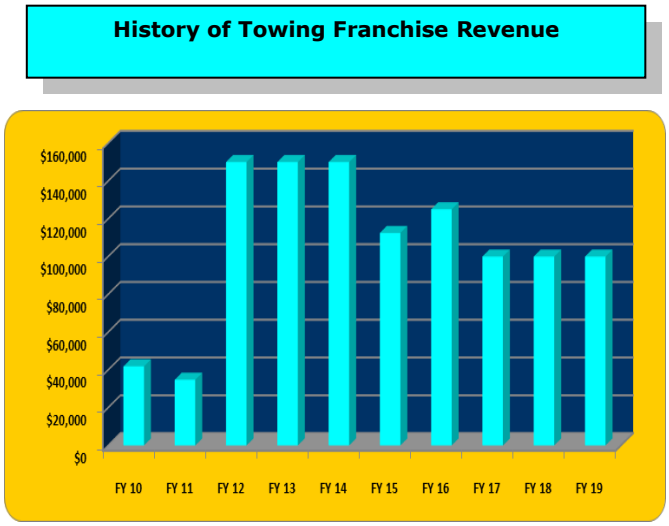
Method/Frequency of Payment
Payment is made to the City on a monthly basis.

Basis for Budget Estimate
History of collections.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$682,636	
FY 11	$1,093,385	60.17%
FY 12	$1,100,959	0.69%
FY 13	$1,106,907	0.54%
FY 14	$1,100,476	-0.58%
FY 15	$1,113,324	1.17%
FY 16	$1,128,256	1.34%
FY 17	$1,115,653	-1.12%
FY 18*	$1,177,743	5.57%
FY 19**	$1,100,000	-6.60%

* Estimated ** Budgeted



Discussion
When the City initiated its police department, towing of vehicles from crash scenes became a necessity. The City contracted with a local towing company for this service. The City was paid a set amount per tow. The City's Code Enforcement also uses this service for junk and abandoned vehicles. In FY 2012, the City re-bid the franchise and settled for a flat yearly fee of $150,000. The vendor in FY 2015 started to be delinquent in their quarterly payment, and in FY 2016 the City re-bid and awarded the contract to another vendor which provides less franchise fee.

FEES
The City charges a flat fee of $150,000 per year for the exclusive franchise.

Bonds and Capital Lease Proceeds

Revenue Description
Periodically, the City issue debt in order to finance its vehicle and major equipment purchase. Generally the proceeds of these debt issues are placed in the General Fund which in turn, purchases the vehicles and equipment for the using departments. In the subsequent years following the issue (or capital lease), the repayment or debt services, is budgeted in the Debt Service Fund.
This revenue item reflects the direct proceeds from such bond issue or capital lease-purchases, whether issued in during the year or carried over from prior years as unspent proceeds.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
001-00-00-384-000-00

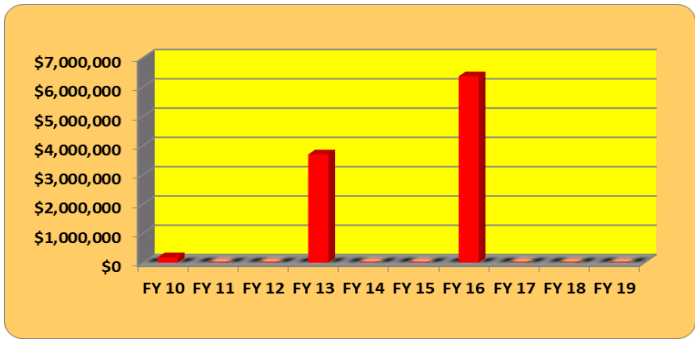
Use of Revenue
All Funds. Purchase vehicles and equipment and pay Debt Service.

Basis for Budget Estimate
Estimate for the budget is based on each year's budget of whether financing is required for any equipment purchase or replacement.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$185,300	
FY 11	$0	-100.00%
FY 12	$0	0.00%
FY 13	$3,700,000	100.00%
FY 14	$0	-100.00%
FY 15	$0	0.00%
FY 16	$6,366,000	100.00%
FY 17	$0	0
FY 18*	$0	0
FY 19**	$0	0

History of Bond Proceeds Available in the General Fund



* Estimated ** Budgeted

Discussion
Generally, the City uses short-term debt (5 years) to finance the purchase of its vehicles and major equipment. This allows the City to evenly spread out the impact of major capital items so as not to distort the revenue or expenditure needs in any particular year. The FY 2013 capital lease in the amount of $3.7 million was for the replacement of police vehicles and other equipment. The FY 2016 bond proceeds was for the re-financing of the taxable bond that was issued in FY 2009.

Sale of Assets

Revenue Description
From time to time, the City has pieces of equipment that no longer serves its purpose or which has come to the end of its useful life. This includes vehicles, computers, furniture, and other such items. The City generally sells these at public auction over the internet. Some unique item may be sold on site with bidders invited to make an offer.

Legal Basis for Revenue
Florida Constitution, Article X, Section 23
Florida Statutes Chapter 550, 849.16
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Resolution 2007-181-687

Special Requirements: None.

Fund/Account #: GF: 001-00-00-364-000-00

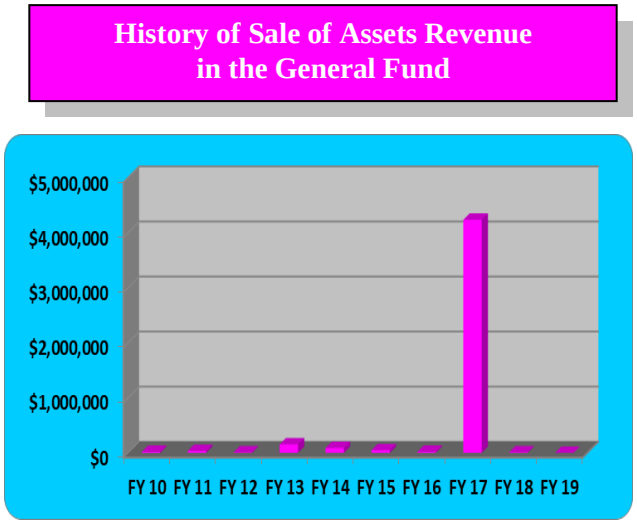
Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment: Occasional.

Basis for Budget Estimate: Historic trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$19,079	
FY 11	$34,658	81.66%
FY 12	$9,758	-71.84%
FY 13	$152,974	1467.68%
FY 14	$87,246	-42.97%
FY 15	$48,081	-44.89%
FY 16	$18,152	-62.25%
FY 17	$4,234,678	23228.99%
FY 18*	$10,092	-99.76%
FY 19**	$0	-100.00%



* Estimated ** Budgeted

Discussion
This revenue results from the direct sale of non-real estate assets such as old vehicles, computers, furniture and other old items beyond their useful life. This revenue has increased significantly as the City's once new equipment has aged. FY 2013 increase is attributed to sales of retired police vehicles. In FY 2017 the City closed on the sale of the 35 acre economic development property.

Event Parking

Revenue Description
The City has an opportunity to take advantage of its proximity to New Miami Stadium. It is anticipated that the City can provide parking for the Miami Dolphins home football games or any major events that will be held at the Stadium.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9

Special Requirements: None.
Fund/Account Number: General Fund
001-00-00-369-907-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: Occasional.

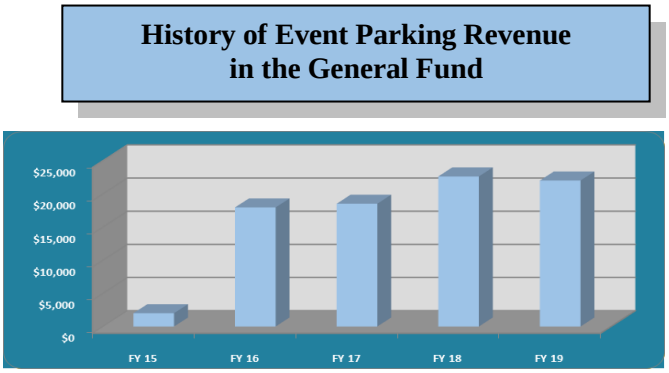
Basis for Budget Estimate
Estimate for the budget is based on the number of events to be held at the Stadium for the fiscal year.

FEES:
$15.00 per vehicle per event

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 15	$2,005	
FY 16	$17,949	795.19%
FY 17	$18,505	3.10%
FY 18*	$22,617	22.22%
FY 19**	$22,000	-2.73%

* Estimated ** Budgeted



Billboard Revenue

Revenue Description
Billboard revenue began during fiscal year 2015 as a result of relocation and/or reconstruction of billboard signs throughout the City. The revenue is an effort by the City to reduce the number of billboard signs located within the interior of the City and relocating them along the Expressways.

Legal Basis for Revenue
Florida Statutes §70.20
City of Miami Gardens Code of Ordinances, Chapter 74

Special Requirements: None.
Fund/Account Number: General Fund
001-00-00-369-908-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: Annually.

Basis for Budget Estimate
Estimate for the budget is based on the current agreement with Clear Channel Outdoor, LLC. for relocation and operation of digital billboard signs.

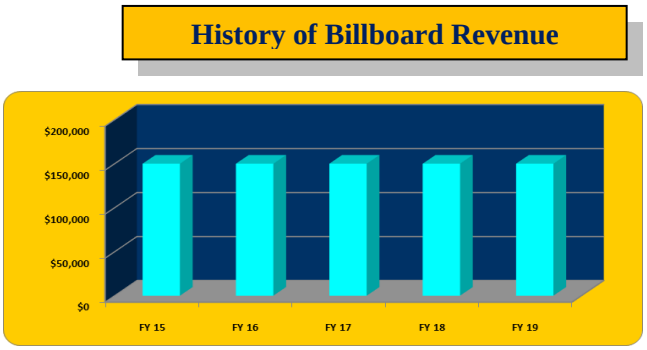
FEES:
$50,000 annually for each 70.20 Billboard located within the City

Discussion
This revenue results from the agreement between the City and Clear Channel Outdoor, LLC. for the relocation and current operation of 3 digital billboard signs. The initial agreement with the billboard operator began in fiscal year 2015.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 15	$150,000	
FY 16	$150,000	0.00%
FY 17	$150,000	0.00%
FY 18*	$150,000	0.00%
FY 19**	$150,000	0.00%

* Estimated ** Budgeted



Planning and Zoning Fees

Revenue Description
The City's Planning and Zoning Department assesses various fees for its services. These fees are designed to recover the cost of processing various land development activities.

Legal Basis for Revenue
Florida Statutes §166.231
Miami Dade County Code Sec. 8CC-10.
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

Special Requirements: None.

Fund/Account Number
General Fund
001-00-00-322-000-00

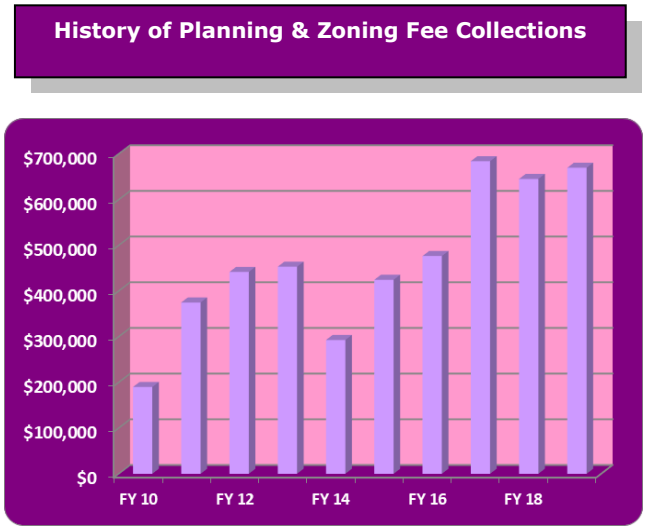
Use of Revenue
Unrestricted.

Method/Frequency of Payment
Revenue is collected upon application for a permit or other requested activity.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis. This is adjusted by an estimate of new construction expected in the subsequent year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$190,058	
FY 11	$375,001	-30.52%
FY 12	$441,870	97.31%
FY 13	$453,364	17.83%
FY 14	$292,916	2.60%
FY 15	$424,702	-35.39%
FY 16	$476,766	44.99%
FY 17	$684,271	12.26%
FY 18*	$645,476	43.52%
FY 19**	$670,000	-5.67%



* Estimated ** Budgeted

Discussion
Prior to FY 2005, all Planning and Zoning activity was handled by Miami-Dade County. Fiscal year 2010 was the end of the low period of development in South Florida and after that development started back up again and has been steadily increasing over the last five to six years. This trend is expected to continue for the next few fiscal years.

Fee Schedule
The Miami Gardens Planning and Zoning Department charges and collects fees for the items and rates listed in the following schedule:

I. PLANNING & ZONING SERVICES DIVISION

A. ADMINISTRATION

1.	**ADDRESS REQUEST**			
a.	Developer			
	Multi-Family, Commercial, Industrial, Non-Residential & Mixed Use	Base fee	$	150.00
		Each addtn'l	$	5.00
b.	Homeowner – Single Family Residential	Base fee	$	50.00
2.	**ADMINISTRATIVE VARIANCE AND/OR WAIVER**			
a.	All other uses		$	768.00
b.	Appeals		$	960.00
c.	Multi-Family, Non-Residential, Commercial & Industrial uses		$	1,536.00
d.	Sign Plan		$	750.00
e.	Single Family, Duplex & Cityhome uses		$	700.00
f.	Traffic Parking Study			TBD
g.	Violation	Double (2x) the permit fee + penalty		
3.	**ALCOHOLIC BEVERAGE**		$	264.96
4.	**CERTIFICATE OF CONFORMITY**			
a.	Multi-Family, Non-Residential, Mixed use & all others		$	3,168.00
b.	Single Family, Duplex & Cityhome		$	1,125.00
5.	**CONSULTING SERVICES**			Varies
	Per City Ordinance 2003-13, charges incurred for consultants that may be necessary for any Zoning application, site plan review, plat/subdivision review or inspection, construction project, site inspection, including but not limited to engineering, architectural, planning, legal, technical, environmental, or other similar or professional services shall be paid by the applicant in addition to any other application fees or charges. Applicant shall pay the City upfront for the estimated cost of such consultant or professional service.			
	This includes: Advertisement, Traffic/Parking Study			
6.	**COPIES OF DEPARTMENTAL RECORDS**			
a.	Certified copies	Each page	$	1.05
b.	Double sided copies	Each page	$	0.26
c.	Notary Public service	Each document	$	1.05
d.	Plan reproduction from microfilm	Each page	$	5.23
e.	Reproduced records	Each page	$	0.16
7.	**INSPECTIONS**			
a.	Overtime Inspection Minimum 2 hours	Each hour	$	91.35
b.	Re-inspection		$	91.35
8.	**NON-REFUNDABLE APPLICATION FEE** for selected processes such as: Community Residential Homes (CRH) Temporary Signs Tree Removal		$	96.00
9.	**REAL ESTATE BANNER**	Each	$	50.00
10	**SIGN PLANS**			
a.	Entrance Feature Sign		$	750.00
b.	Multi-Use/Multi-Tenant Sign Plan			
1.	Greater than 200 ft. frontage		$	750.00

2.	Less than 200 ft. frontage		$	500.00
3.	Modification		$	250.00
c.	Sign Plan			
1.	Miscellaneous Sign Fee		$	150.00
2.	Modification		$	100.00
3.	Single Use		$	250.00
d.	Window Sign	Each tenant	$	50.00
11	**SPECIAL LETTER/RESEARCH**			
a.	Base fee includes Concurrency Letters and similar requests & researches.		$	264.96
b.	Special Request additional fees: Hourly salary by employee, plus expenses, plus multiplier of 3.0 to cover availability such as building.			Varies
12	**TREE REMOVAL**			
a.	Commercial, Industrial & Non-Residential		$	140.00
b.	Engineering Inspection			
1.	After inspection Swale Right of Way ($ 35 insp=$6/tree up to a maximum of $ 265.00/(acre)(canopy))			Varies
2.	Before inspection Swale Right of Way ($ 28 application + $ 35 inspection)		$	63.00
c.	Free Trust Fund permit tree – Minimum of $ 200.00		$	400.00
d.	Multi-Family		$	140.00
e.	Single Family		$	50.00
13	**VESTED RIGHTS DETERMINATION**			
a.	Nonresidential, Mixed use and Multi-Family		$	3,168.00
b.	Single Family, Duplex and Townhouse		$	1,126.00
c.	Revisions		$	1,848.00
B.	**COUNCIL/HEARING**			
1.	**PLATS**			
a.	Bonds			
1.	Initial submittal & review of agreement/Letter of Credit		$	1,429.20
2.	Processing the reduction of released bond amount		$	1,122.00
3.	Review of corrected bonding documentation		$	516.20
b.	Final			
1.	Base Fee		$	3,132.15
2.	Minimum	1st 10 sites/lots	$	1,920.00
3.		Each addtn'l 10 sites/lots or fractional part	$	150.00
c.	Tentative			
1.	Base Fee	1st 6 sites/lots	$	3,132.15
		Each addtn'l 6 sites/lots or fractional part	$	76.80
2.	Extension			
i.	After expiration		$	1,344.00
ii.	Prior to expiration		$	1,920.00
3.	Resubmission			
i.			$	1,344.00
ii.	New Owner with no other revision		$	1,075.00
d.	Waiver			
1.	Base Fee		$	1,747.20
2.	Resubmission due to non-compliance with staff/DRC recommendations		$	864.00
3.	Revisions			
i.	Change owner's name, no other revisions		$	576.00
ii.	Change parcels at owner's request		$	576.00
4.	Subdivision Code Requirements			
i.	Additional fee for review which includes a request to waive subdivision.		$	576.00

ii.	Additional fee for request to waive underground requirements.		$	326.40
iii.	Additional fee for correspondence answering inquires.		$	326.40
2.	**PUBLIC HEARING**			
a.	Administrative Request			
1.	All other request for Resolution		$	1,728.00
2.	Appeals			
i.	Administrative Interpretation		$	1,100.00
ii.	Administrative Variance/Waiver		$	1,087.26
iii.	Substantial Compliance Determination		$	1,100.00
3.	Modification/Deletion or conditions of		$	2,201.63
4.	Resolution/Declaration of Restrictions		$	2,201.63
b.	Advertisement (newspaper)	Deposit	$	2,000.00
c.	Other Fees Application submitted 30 days or less prior to scheduled hearing date.		$	2,641.76
e.	Revisions to Plans		$	1,320.98
f.	Rezoning Public Hearing Requests			
1.	AU/R-1/R-2 (to Single Family or Duplex)		$	2,420.80
2.	I-1/I-2/GP (to Industrial)		$	6,576.00
3.	NC/PCD (to Commercial or Business)		$	6,576.00
4.	P D (to Planning Development)		$	8,056.47
5.	R-15/R-25/R-50/OF (to Multi-Family or Office)		$	4,384.00
g.	Sign Variance/Waiver Public Hearing Request			
1.	Public Hearing Variance/Waiver of Sign Regulations	1st sign	$	1,800.00
		Each addtn'l sign	$	250.00
2.	Result of a violation		$	2,600.00
h.	Special Exception Use Public Hearing Requests			
1.	All other districts		$	11,304.00
2.	R districts		$	3,598.40
i.	Variance/Waiver Public Hearing Requests			
1.	Commercial, Industrial, Multi-Family, Non-Residential & Other		$	3,302.45
2.	Single Family, Duplex & Cityhomes		$	1,600.00
3.	Violation		$	1,900.00
3.	Right of Way Easement Special Taxing			
a.	Dedication, Road Vacation or Easement by Resolution		$	2,592.00
b.	Miscellaneous		$	307.50
c.	Request for Special Taxing District		$	1,728.00
C.	**PERMITS**			
1.	**BUILDING PERMIT FEES**			
a.	Administration			
1.	Expedite			
i.	Commercial	1st hour	$	470.40
		Addtn'l hour	$	117.60
ii.	Residential	1st hour	$	220.80
		Addtn'l hour	$	55.20
b.	Commercial			
1.	All other not Single Family Residence. Other than as specified herein: Water Tower; Pylons; Bulk Storage – Tank Foundation; Unusual Limited – use buildings, marquees & similar construction.	Per $ 1,000.00 job value	$	2.64
2.	Structures of unusual size or nature as arenas, stadiums and water & sewer plants	½ of 1% job value	$	0.01
c.	Fences & Masonry Walls (RESIDENTIAL ONLY)			
1.	Chain link/Wood	0-500 l/f	$	51.50

		Addtn'l 500 l/f	$	51.50
2.	Masonry Wall	Each l/f	$	0.35
d.	Mobile Homes/Temporary Buildings	Each install	$	70.00
e.	Moving Building	Each 100 s/f or fractional part	$	2.94
f.	Pools, Spas & Hot Tubs	Each install	$	51.50
g.	Residential			
1.	Alteration/Remodeling	Per $ 1.00 job value	$	0.01
2.	New Construction			
i.	0 - 300 s/f		$	30.00
ii.	301 – 650 s/f		$	60.00
iii.	651 s/f and above	Each s/f	$	0.10
3.	Shade House	Each s/f	$	0.01
h.	Satellite Dish	All trades each	$	51.50
i.	Signs	Each sign	$	51.50
j.	Sheds		$	25.00
	Prefabricated utility shed with slab (max 100 s/f floor area)			
k.	Slabs	Each installation	$	51.50
l.	Temporary Bleachers, Platforms & Tents			
1.	Bleachers	Each install	$	51.50
2.	Platforms	Each install	$	51.50
3.	Tents	Each tent	$	70.00
2.	**COMMUNITY RESIDENTIAL HOMES**			
a.		Each folio #	$	441.60
b.	Renewal	Each	$	264.50
3.	**LANDSCAPING**			
a.	Commercial			
1.	Engineering Review		$	200.00
2.	Plan Review		$	2,559.75
3.	Revision		$	384.00
b.	Residential			
1.	Engineering Review		$	80.00
2.	Plan Review		$	126.00
4.	**SIGNS**			
a.	National Event			
1.	Private Property			
i.	Minimum	40 s/f or less	$	750.00
ii.		Greater the 40 s/f	$	2400.00
iii.		Each s/f above 40	$	10.00
2.	Public or Right of Way Property			
i.	Minimum	40 s/f or less	$	250.00
ii.		Each s/f above 40	$	10.00
b.	Temporary			
1.	Banner Sign (Permit is only valid for 60 days)		$	50.00
2.	Balloon Sign (Permit is only valid for 17 days)		$	100.00
3.	Construction Fence Sign		$	150.00
4.	Construction Site Sign		$	50.00
5.	Directional, Informational and/or Other Sign		$	150.00
6.	Real Estate Sign		$	50.00
7.	Spotlight Sign (Permit is only valid for 3 days)		$	100.00
8.	Violation			Double Fee
5.	**SITE PLAN REVIEW**			
a.	Development Review Committee (DRC)			
1.	Administrative release, modification, revision of condition of development order approval.		$	1,102.40
2.	DRC Pre-Application Conference Review		$	1,318.20
3.	Development order		$	5,290.50
4.	Other Miscellaneous – Minor per Section 34-45 C(11)		$	384.00
b.	Site Plan Review			
1.	Commercial, Industrial, Non-Residential			
i.	Base Fee		$	4,219.78

	ii.	Building size	Each 5,000 s/f, or fractional part	$	384.00
	iii.	Property size	Each addtn'l 10 acres, or fractional part	$	1,536.00
	iv.	Revisions apply at 3rd submission **(Concurrency fee does not apply)**		$	1,152.00
2.	Lake Excavation				
	i.	Base Fee		$	1,747.20
	ii.	Hearing		$	1,152.00
	iii.	Property size	Each addtn'l 10 acres, or fractional part	$	768.00
	iv.	Revisions apply at 3rd submission **(Concurrency fee does not apply)**		$	1,152.00
	v.	Site Plan Review		$	1,536.00
	vi.	Violation		$	1,920.00
2.	Mixed Use				
	i.	Base Fee		$	4,219.78
	ii.	Building size (Commercial)	Each 5,000 s/f, or fractional part	$	384.00
	ii.	Building size (Residential)	Each 15 units, or fractional part	$	768.00
	iii.	Property size	Each addtn'l 10 acres, or fractional part	$	1,536.00
	iv.	Revisions apply at 3rd submission **(Concurrency fee does not apply)**		$	1,152.00
3.	Modifications				
	i.	Administrative Modifications and Release of Condition. **(Concurrency fee does not apply)**		$	1,201.00
	ii.	Site Plan Modifications of previously approved plans. **(Concurrency fee does not apply)**		$	1,201.00
4.	Residential				
	i.	Base Fee		$	3,082.00
	ii.	Building size	Each 15 units, or fractional part	$	768.00
	iii.	Property size	Each addtn'l 10 acres, or fractional part	$	768.00
	iv.	Revisions apply at 3rd submission **(Concurrency fee does not apply)**		$	1,057.00
c.	Substantial Compliance Review				
	1.	Appeals		$	2,000.00
	2.	Non-residential, mixed uses & all others		$	2,862.00
	3.	Revisions		$	1,152.00
	4.	Single Family, Duplex, Cityhouse & Multi-Family		$	1,500.00
6.	**VEHICLES**				
a.	Industrial Zoned Properties				
	1.	Boats/ Water Vessels; Commercial/ Recreational vehicle and Trailers/Containers	Each vehicle, Maximum 2	$	250.00
	2.	Renewal		$	250.00
	3.	Violation		$	500.00
b.	Single Family, Duplex & Cityhouse				
	1.	Boats/ Water Vessels; Commercial/ Recreational vehicle and Trailers/Containers		$	25.00
	2.	Renewal		$	25.00
	3.	Violation		$	50.00

7. ZONING IMPROVEMENT PERMIT (ZIP) $ 51.50

Agricultural/Farm building;
Anchoring, Mooring, Docking or Storage of Houseboat;
Awning, Canopy Carport & Screen Enclosure;
Chickee Huts;
Donation bins & recycling bins;
Mobile Medical & Professional Units;
Painting wall sign, Balloon Sign & Stick on Fabric Letter;
Parking lot refurbishing – resurfacing or seal coating, paving & drainage of existing parking lot;
Pools (above ground over 24" deep;
Portable Mini Storage Unit;
Residential Fences and Masonry walls – ornamental iron fence, decorative gardens, type water.

Transportation Fund

1st Local Option Fuel Tax

Revenue Description
The State authorizes several gas taxes to support transportation operation at the local government level. The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

Legal Basis for Revenue
Florida Statutes §336.025
Chapters 90-110 and 90-132, Laws of Florida
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
Florida Statutes, §336.025(1)(a)2, requires the proceeds of the local option gas tax be used only for transportation related expenditures. Paragraph (7) defines "transportation expenditures" as:

- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting.
- Traffic signs, traffic engineering, signalization and pavement markings.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Fund/Account Number
Transportation Fund
100-00-00-312-410-00

Use of Revenue
Transportation Fund. Generally, the refunded monies are to be used to fund the construction, reconstruction, and maintenance of roads.

Method/Frequency of Payment
Motor fuel wholesale distributors (prior to July 1, 1995, it was collected by retailers) collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives its distribution monthly by Electronic Fund Transfer.

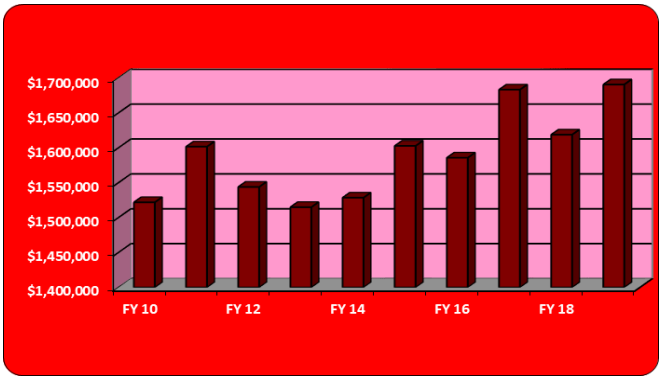
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$1,521,890	
FY 11	$1,601,604	5.24%
FY 12	$1,543,881	-3.60%
FY 13	$1,514,920	-1.88%
FY 14	$1,528,503	0.90%
FY 15	$1,602,775	4.86%
FY 16	$1,585,796	-1.06%
FY 17	$1,683,264	6.15%
FY 18*	$1,618,717	-3.83%
FY 19**	$1,690,626	4.44%

* Estimated ** Budgeted

History of 1st Optional Fuel Tax Collections



Discussion
This is the second largest revenue source for the City's Transportation Fund. Revenue is affected with economy changes and higher gas prices that can reduce consumption.

2nd Local Option Fuel Tax

Revenue Description
The State authorizes several gas taxes to support transportation operation at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis.

Legal Basis for Revenue
Florida Statutes §Florida Statutes 336.025(1)(b)
Chapters 93-206 Laws of Florida
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
The law requires that the monies be used to meet the requirements of the capital improvements of the adopted plan. The funds cannot be used for operating purposes.
Miami-Dade County only levies 3 of the authorized 5 cents of the tax.

Fund/Account : TF: 100-00-00-312-420-00

Use of Revenue
For Capital Improvements according to the Comprehensive Plan.

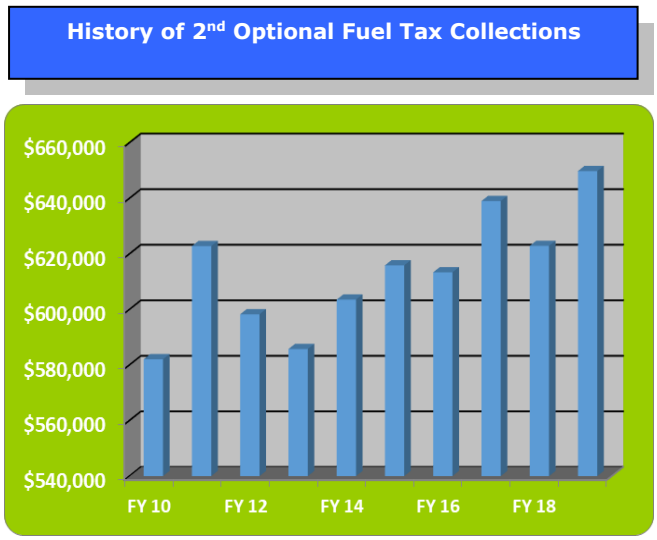
Method/Frequency of Payment
Motor fuel wholesale distributors collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives distribution monthly by EFT.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$582,080	
FY 11	$622,828	7.00%
FY 12	$598,259	-3.94%
FY 13	$585,738	-2.09%
FY 14	$603,543	3.04%
FY 15	$615,889	2.05%
FY 16	$613,376	-0.41%
FY 17	$639,031	4.18%
FY 18*	$622,886	-2.53%
FY 19**	$649,821	4.32%

* Estimated ** Budgeted



Discussion
This is the third largest revenue source for the City's Transportation Fund. This revenue is affected by economy changes and higher gas prices affect the revenue.

State Revenue Sharing

Revenue Description
The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

- Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;
- Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);
- Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;
- Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than $6,000;
- Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;
- Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;
- Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

Legal Basis for Revenue
Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132,92-184, 92-319, 93-233, 93-71, 94-2, 94-146,94-218, 94-353, 95-417.
Florida Statutes §218.23
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
For FY 2015, 24.52% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens recognized 75.36% in the General Fund as general revenue.

Transportation Fund
100-00-00-335-120-00

Use of Revenue
Transportation Fund, unrestricted.

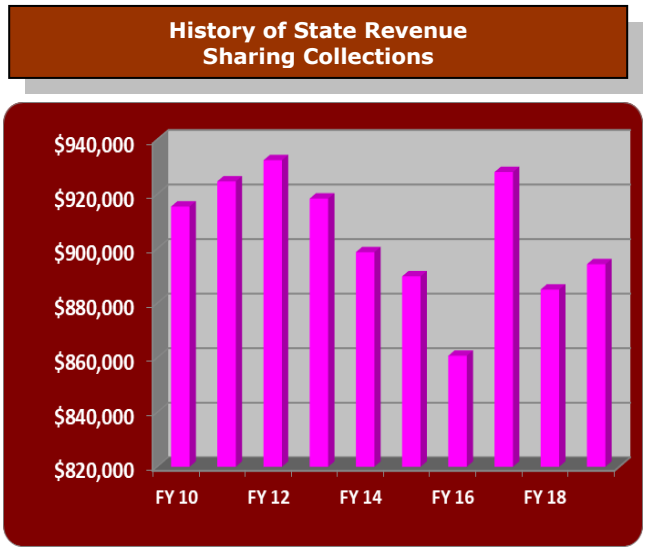
Method/Frequency of Payment
Revenue is received form the State on a monthly basis.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. State estimates.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$915,413	
FY 11	$924,622	1.01%
FY 12	$932,406	0.84%
FY 13	$918,345	-1.51%
FY 14	$898,665	-2.14%
FY 15	$889,801	-0.99%
FY 16	$860,678	-3.27%
FY 17	$928,077	7.83%
FY 18*	$884,973	-4.64%
FY 19**	$894,259	1.05%

* Estimated ** Budgeted



Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund until the CITT settlement with the County in FY-12. This revenue was steady for the past several years due to deteriorating economic conditions, but since FY 2014, revenues have been increasing attributed to the economy recovery.

Public Works Permit Fees

Revenue Description
Revenue is derived from fees charged for permits for various projects affecting public roadways, right-of-ways, and easements. These include: Land Clearing Permit, Land Excavation Permit, Land Filling Permit, Road Cut or Jack & Bore,Driveway Permits, Vacation of Easements.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
Miami Dade County Code Sec. 8CC-10.
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: TF: 100-00-00-322-002-00

Use of Revenue: Transportation Fund, unrestricted.

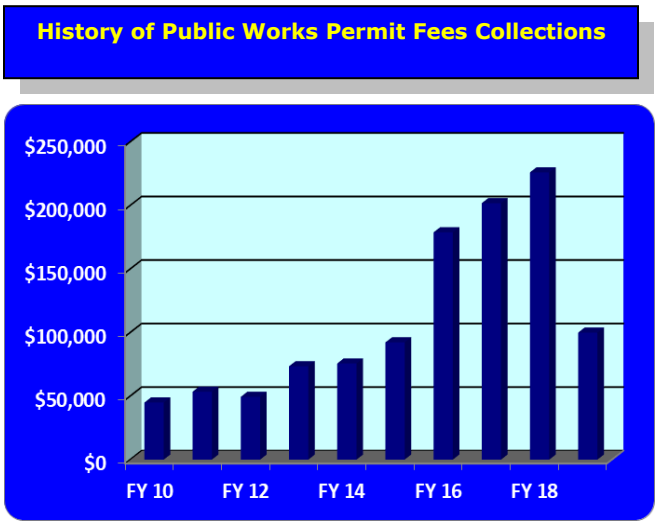
Method/Frequency of Payment
Revenue is collected upon application for a permit.

Basis for Budget Estimate: History

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$44,939	
FY 11	$53,488	19.02%
FY 12	$49,408	-7.63%
FY 13	$73,461	48.68%
FY 14	$75,677	3.02%
FY 15	$92,278	21.94%
FY 16	$178,893	93.86%
FY 17	$201,811	12.81%
FY 18*	$226,045	12.01%
FY 19**	$100,000	-55.76%

* Estimated ** Budgeted



Discussion
Public Works began processing permits for the above activities as of FY 2007. Activity somewhat mirrors general building permits. Revenue for permits declined significantly in FY 2010; however, revenues have increased since FY 2013 attributed to economy recovery and a re-start to development.

I. ENGINEERING SERVICES DIVISION

A. ADMINISTRATION

General Information on Special Fees, Extensions and Inspections.

1. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE

a. The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure.

b. The invoice will consist of actual labor cost, including any and all fringe benefit costs the Division is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Engineering Services Division's Finance Section on a yearly basis.

c. All of this (these) project(s) will have mutually agreed on contact(s), which will be maintained in the Finance Section. The Director will also have the ability to request a deposit amount that is mutually acceptable to the Division and Company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final executed agreement with the Division. The life span of the project(s) shall be included in the agreement.

2.	**ENGINEERING PERMIT EXTENSIONS** A permit may be extended for a period of up to, but not more than one (1) year, from the expiration date of the original permit, provided the Permit Section of Development Services & Code Compliance Department is notified prior to the expiration of the permit. If the permit is allowed to expire without requesting an extension, a new permit will be required, including appropriate fee, for the remainder of the uncompleted work. A fee of $ 73.65 shall be paid by the permit holder who submits a written request for a permit extension.		$	73.65
3.	**CITY SURCHARGE** A technology fee of 15% of the total Building permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Building Services Division customers.	Permit Fee		15%
4.	**CHANGE OF CONTRACTOR AND/OR QUALIFIER** Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of $ 114.00 to cover the cost of transferring the data from the original permit to the second permit.		$	114.00
5.	**INSPECTIONS**			
	a. ENGINEERING CONSTRUCTION PROJECTS COMPLETED BY CONTRACTOR TO BE INSPECTED	Each project	$	525.00
	b. FINAL INSPECTION REQUEST AFTER EXPIRATION OF PERMIT A fee of $ 120.00 will be assessed when a final inspection is required after a permit's expiration date.		$	120.00
	c. RE-INSPECTION FEES (See explanation below). Work should be completed and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to the code or the approved drawings, a re-inspection will be necessary. With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation.	Each insp.	$	76.00
	d. OVERTIME INSPECTIONS Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of $ 92.00 per hour, or fraction thereof, and $147.00 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of three (3) hours.	Per hour Per hour Holiday	$ $	92.00 147.00

e.	**TREE PLANTING FEE** Planting trees in Right-of-Way.	Right place in the ROW Inspection	$	20.00
6.	**LOST PERMIT CARD FEE** A replacement fee shall be charged for the loss of a Permit Inspection Record Card after a permit has been issued.		$	35.00
7.	**PENALTY FEES**			
	When work for which a permit is required commences prior to obtaining a permit a penalty fee is imposed. **THE PENALTY FEE WILL BE $123.00 PLUS DOUBLE THE ORIGINAL PERMIT FEE.**			Double (2x) the permit fee +
			$	123.00
a.	Failure to display permit card		$	105.00
b.	Failure to obtain required inspection		$	525.00
c.	Failure of owner-builder or contractor to obtain permit		$	525.00
d.	Failure to properly guard and protect an excavation		$	525.00
e.	Failure to remove debris, equipment, materials or sheds on the right-of-way		$	210.00
f.	Unlawfully making an excavation which endangers adjoining property, buildings, right-of-way or a menace to public health or safety.		$	1,050.00
8.	**PLAN REVIEW FEES** Plan review minimum to include DRC (Development Review Committee)			
a.	Drainage/Paving Plan Review NOTE: Fees may vary depending on the plan review time.	Each	$	265.00
b.	Fence in the Right-of-Way Review Review the application for permission to fence within the right-of-way.	Each	$	600.00
c.	Multiple Discipline Review	Each	$	210.00
d.	Overtime Plan Review	Per hour	$	92.00
	Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of $ 92.00 per hour, or fraction thereof, and $ 147.00 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of three (3) hours.	Per hour Holiday	$	147.00
e.	Single Discipline Review	Each	$	80.00
9.	**LOST PLANS FEE** When a permitted set of plans for all type of projects are lost by the applicants, owner, contractor, or any other representative of the projects, a recertification fee will be required to review, stamp and approve new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus $ 30.00 original engineering permit fee		$	30.00
10.	**REVISIONS**			
	A fee of $72.20 per hour for a minimum of (1) hour will be applied for revisions.	Each hour Per Trade	$	72.20
	A fee of $ 25.00 will be applied to each request for driveway permit.	Each	$	25.00
11.	**RIGHT-OF-WAY IMPROVEMENT BOND FEES** Right-of-way Project Bonding (fees required when bond document is submitted).			
	Initial submittal and review of Agreement and Letter of Credit		$	210.00
	Processing and reduction of Bond amount		$	105.00
	Review of Agreement and Letter of Credit		$	55.00
12.	**SPECIAL PROJECTS** A fee equal to actual staff time and related costs shall be assessed for special projects requiring research by the Department in order to answer questions proposed by developers, attorneys, realtors, or municipalities, etc., in connection with:	Actual staff time		
a.	the use, restriction, re-subdivision, and development of properties, including right-of-ways and easements; and/or			

b. the requirements and fees for permitting, planning, bonding, licensing, impact fees, concurrency, road engineering and/or construction, etc.; and/or

c. the determination of any existing violations on the property through a review of department's records.

Such special fees will only be levied for requests outside the scope of normal department work.	Minimum	$	55.00
A fee equal to $ 2.00 per page shall be assessed for pre-programmed computer reports on Department records	Per page	$	2.00

C. ENGINEERING

Fees for Engineering construction, under permit issued by the Development Services & Code Compliance Department, in canal, road and street right-of-way, and in right-of-way of canals, roads and streets located within the City, and for paving and drainage on private roads and parking lots in the City are as follows:

1.	**BRIDGES**	1st 1,000 s/f or less	$	1,200.00
		Each additional 100 s/f or fraction part	$	245.00
2.	**BUS SHELTERS**	Each	$	120.00
3.	**CULVERT**			
	a. To enclose drainage ditch or canal	Each 100 l/f or part of	$	180.00
	b. Street or driveway	Each 100 l/f or part of	$	120.00
4.	**CURB SEPARATORS**	1st 100 l/f or less	$	60.00
		Each 100 l/f or fraction part	$	20.00
5.	**DRIVEWAYS**			
	For construction of asphalt or concrete driveways			
	a. For driveway width of 20 feet or less consisting of 1 or 2 drives, including private property.		$	60.00
	b. For driveway width greater than 20 feet, but not greater 40 feet, consisting of 1 or more drive approaches, including private property.		$	125.00
	c. For approaches only consisting of 1 or 2 drives		$	60.00
	d. For driveway with greater than 40 feet	Each driveway	$	180.00
	e. For construction of stamped concrete driveways ***(Liability release must be signed by homeowner prior to permit being issued)***	Each driveway 20 feet max.	$	100.00
	f. For construction of brick paver's driveways ***(Recorded Covenant of Construction must be filed prior to permit being issued.)***	Each driveway 20 feet max.	$	100.00
6.	**EMBANKMENT AND/OR SUBGRADE MATERIAL IN DEDICATED OR ZONED RIGHT-OF-WAY**	1st 100 l/f or less	$	120.00
	For the installation of embankment and/or subgrade material in dedicated or zoned right-of-way, excluding base rock and asphalt.			
		Each 100 l/f or fraction part	$	35.00
7.	**EXFILTRATION DRAINS**			
	Consisting of catch basins, exfiltration trench or slab cover ex-trench:			
		Each 100 l/f or fraction part	$	155.00
8.	**NEWSPAPER OR STORAGE RACKS**			
	Fees for placement of a newspaper or storage rack under permit issued by the Development Services & Code Compliance Department, in the public right-of-way in the City, but excluding right-of-way for roads which are maintained by the State of Florida or Miami-Dade County.			
	a. Annual Renewal	Each	$	20.00
	b. Placement (includes inspection by Engineering Inspector)	Each	$	40.00
	c. Re-Inspection	Each	$	30.00
	d. Removal, Storage or Disposal	Each	$	130.00
9.	**PAVING & DRAINAGE**			
	a. Review of plans for paving & drainage	1st Review of plans	$	1,050.00
	(One Time Only fee paid at initial of paving plans.)			

			$	35.00
	b. Private Property	Each 1,000 s/f	$	30.00
10.	**PERMANENT TYPE TRAFFIC BARRICADES, GUARDRAILS OR GUIDE POSTS**	Each 100 l/f or part of	$	90.00
11.	**POLES** For installation of poles or down guys for overhead utilities.	Each	$	100.00
12.	**RESURFACING, WATERPROOFING OR SEALCOATING IN PUBLIC RIGHT-OF-WAY** (does not apply to private homeowners.)	1,000 s/f or fraction part	$	30.00
13.	**SIDEWALKS, CURBS & GUTTERS**			
	For construction or replacement of	1st 100 l/f	$	160.00
		Each additional100 l/f or fraction part	S	75.00
14.	**SIGNS** For erection of street name signs, traffic or directional signs, etc.	Each sign	$	20.00
15.	**STREET PAVEMENT, PAVING OF PARKWAYS AND SHOULDERS** For construction of street pavement, including paving of parkways and shoulders.			
	a. One lane or two lane pavements (width of pavement being 0 to 24 ft.)	1st 100 l/f	$	400.00
		Each additional 100 l/f or fraction part	$	100.00
	b. Three or more lanes pavement (aggregate width greater than 24 ft.)	1st 100 l/f	$	360.00
		Each additional 100 l/f or fraction part	$	120.00
	NOTE: Fees for paving of parkways and shoulders will be priced the same as those charged for street paving.			
16.	**TRAFFIC SIGNAL**			
	a. Installation of new traffic signal (including signals, poles and all incidental wiring and interconnects.) ***(50% of this fee shall be paid at time of application for plan review. This up-front fee shall be applied to the all permit fee if the permit is issued within 1 year of plan approval.)***	Each intersection	$	1,800.00
	b. Upgrade or modification of existing traffic signals (including signals, poles and all incidental wiring and interconnects.) ***(50% of this fee shall be paid at time of application for plan review. This up-front fee shall be applied to the all permit fee if the permit is issued within 1 year of plan approval.)***	Each intersection	$	1,200.00
17.	**UNDERGROUND UTILITIES** For the installation or repair of sanitary and storm sewer, water lines, gas lines, buried electric, telephone, CATV or other underground utilities:	1st 100 l/f or less	$	175.00
		Each additional 100 l/f	$	55.00
	For sewerline	Each lineal ft.	$	10.00
18.	**WATER & SEWER CONNECTION**		$	105.00

Banner Fees

Revenue Description
Florida local governments are allowed to charge a fee for the privilege of placing banners on light poles within the public right-of-way. The fee also held defray the costs of dealing with licensed installers and with damaged and errant signs that fall to the street. The Transportation Fund charges a small fee for public or private entities to install banners on public street light poles.

Legal Basis for Revenue
Florida Statutes §206.41(1)(g) and §206.41(1)(b).
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2005-07-45
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Transportation Fund
100-00-00-329-100-00

Use of Revenue
Transportation Fund. Unrestricted.

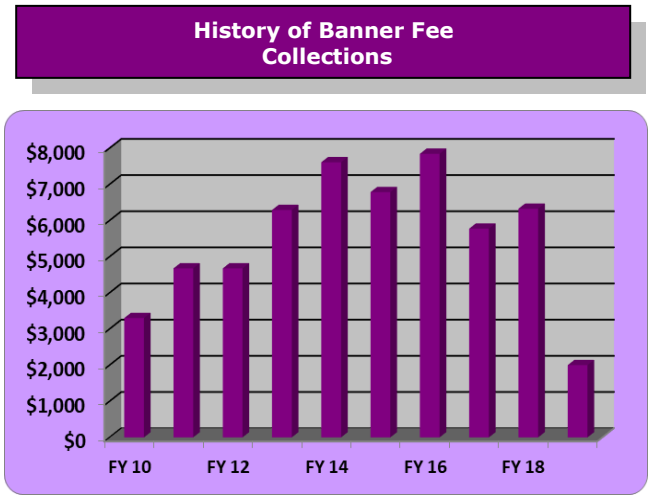
Method/Frequency of Payment
Fees are collected from businesses and non-profit organizations desiring to place banners on light poles. Fees are subsequently remitted to the City.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$3,300	
FY 11	$4,675	41.67%
FY 12	$4,675	0.00%
FY 13	$6,290	34.55%
FY 14	$7,610	20.99%
FY 15	$6,785	-10.84%
FY 16	$7,845	15.62%
FY 17	$5,775	-26.39%
FY 18*	$6,325	9.52%
FY 19**	$2,000	-68.38%

* Estimated ** Budgeted



Discussion
This is a minor revenue source to compensate the City for tracking signs in the City and for the use of the public right-of-way.

B BANNERS

1. ADMINISTRATION

a. Other Requirements

1. Applicant must provide an emergency contact

2. Banner placed on FDOT Right-of-way must have approvals from FDOT and adhere to their regulations (Florida Statute 337.407 – Regulations of signs and lights within right-of way.

3. The City assumes no liability by the issuance of this permit. The applicant is responsible to see to the safe erection, operation, and removal of the banner.

4. Applicants shall be responsible for the observance of all necessary safety precautions in the construction, erection and removal of flags and/or banners.

b. Regulations

1. Banners may only be displayed for a period of up to thirty (30) days, unless the City Manager or his designee grants an extension in writing.

2. If a banner(s) is not removed by the applicant within the aforementioned thirty (30) day time period, the City shall have the right to assess a fine of ten ($ 10.00) dollars per day, per banner. The failure to remove banner(s) in the specified time may also subject the applicant to forfeiting the right to erect banners in the City in the future.

Per day per banner $10.00

3. Banners shall be used solely for the purpose of promoting public events, seasonal decorations or holidays, and for no other purpose.

4. The event for which the banner is to be displayed shall be of a City or County-wide, public nature and shall have no commercial advertising except for the name and/or logo of the event or sponsor, which shall not exceed in area 20% of the banner face.

2. BANNER FEES

a. Basic approval fee $50.00

b. Banner

1. Profit held within City limits.
Each $50

2. Profit not held within City limits.
Each $75

3. Non-Profit held within City limits.
Each $10.

4. Non-Profit not held within City limits.
Each $20.

Grants and Donations

Revenue Description
Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account #: TF 100-00-00-389-400-00

Use of Revenue
Transportation Fund. Restricted to the purpose for which it was received.

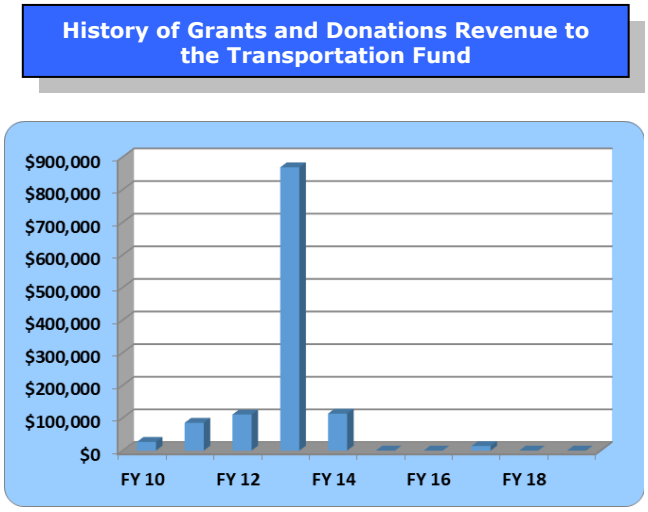
Method/Frequency of Payment
Occasional. No set frequency.

Basis for Budget Estimate
Estimate f is based on approved grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$26,687	
FY 11	$85,128	218.99%
FY 12	$110,593	29.91%
FY 13	$868,650	685.45%
FY 14	$113,425	-86.94%
FY 15	$0	-100%
FY 16	$0	0%
FY 17	$13,882	-100%
FY 18*	$0	-100%
FY 19**	$0	0%

* Estimated ** Budgeted



Discussion
Generally, grants for the Transportation Fund are received by the CIP Fund. Only operating grants are accounted for here. These include equipment grants and program grants received by Keep Miami Gardens Beautiful. The spike in FY 2013 is attributed to grants received from the State for the pedestrian bridge.

Interest Income

Revenue Description
Generally, the City deposits its revenues in a general operations account at its authorized depository. These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements:
None.

Fund/Account Number:
Transportation Fund
100-00-00-361-100-00

Use of Revenue:
Transportation Fund, unrestricted.

Method/Frequency of Payment
Interest is credited to the Transportation Fund on a monthly basis in proportion to their participation in pooled cash.

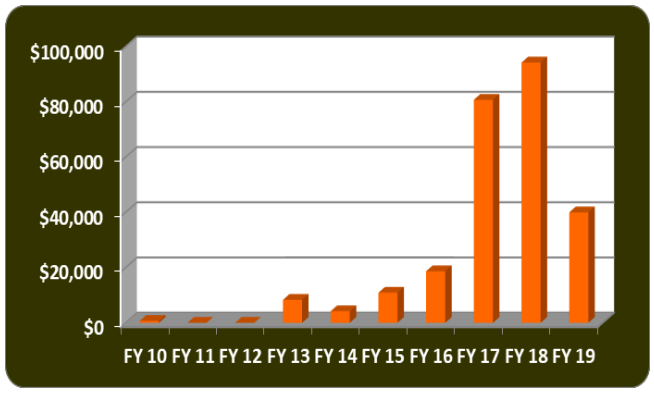
Basis for Budget Estimate
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$694	
FY 11	$0	-100.00%
FY 12	0	0.00%
FY 13	8,320	100.00%
FY 14	4,213	100.00%
FY 15	10,905	100.00%
FY 16	18,677	71.27%
FY 17	$80,776	332.49%
FY 18*	$94,303	16.75%
FY 19**	$40,000	-57.58%

* Estimated ** Budgeted

History of Interest Revenue to the Transportation Fund



FDOT Landscaping Agreement

Revenue Description
As part of the City's overall beautification program, the City requested of FDOT the task of maintaining state road medians within the City. This has allowed the City to upgrade the planting in these medians and swales. The agreement calls for the State to pay the City each year the same amount it would have paid a private contractor to maintain these medians.

The actual cost of upkeep of these medians is significantly higher as the City has added water and thousands of plants.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4
City of Miami Gardens JPA Agreement with FDOT.

Special Requirements
None.

Fund/Account Number
Transportation Fund
100-00-00-334-390-00

Use of Revenue
Transportation Fund, unrestricted.

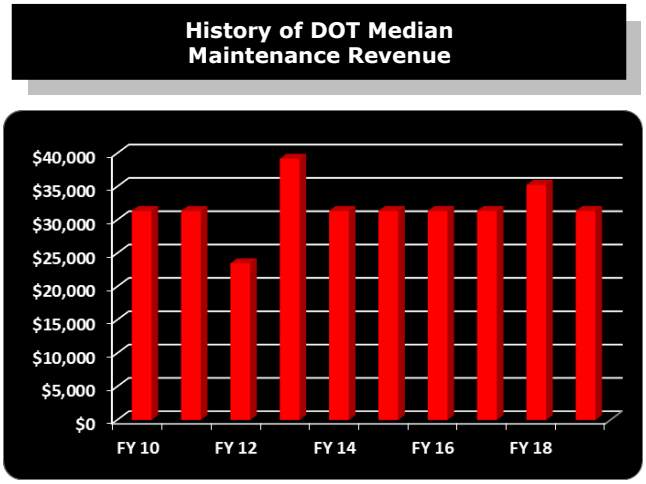
Method/Frequency of Payment
Interest is credited to the Transportation Fund on a monthly basis in proportion to their participation in pooled cash.

Basis for Budget Estimate
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$31,357	
FY 11	$31,356	0.00%
FY 12	$23,518	-25.00%
FY 13	$39,197	66.67%
FY 14	$31,358	-20.00%
FY 15	$31,358	0.00%
FY 16	$31,358	0.00%
FY 17	$31,359	0.00%
FY 18*	$35,280	12.50%
FY 19**	$31,358	-11.12%

* Estimated ** Budgeted



Discussion
This is the yearly payment from the Florida Department of Transportation to cover the cost of maintaining the medians on state roads within the City (SR-7, NW 183rd Street and NW 27th Avenue). The amount is far less than the actual cost. The rate will be adjusted by District #6 DOT after it awards its yearly median maintenance bid.

Other Non-Operating (Undesignated Fund Balance)

Revenue Description
It is the City's policy to budget the fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: Transportation Fund
100-00-00-389-900-00

Use of Revenue: Transportation Fund. Unrestricted.

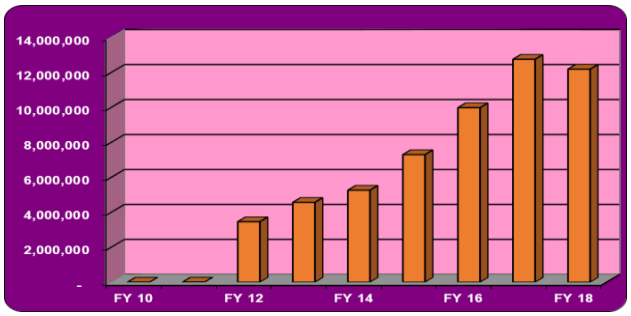
Method/Frequency of Payment
N/a. Money appropriated with budget approval.

Basis for Budget Estimate
Budgeted amount is based on prior year's audit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	2,625	
FY 11	7,183	173.64%
FY 12	3,459,596	48063.66%
FY 13	4,565,353	31.96%
FY 14	5,259,665	15.21%
FY 15	7,295,559	38.71%
FY 16	9,984,147	36.85%
FY 17	12,753,273	27.74%
FY 18*	12,186,303	-4.45%

History of Budgeted Fund Balance Reserve in the Transportation Fund



* Estimated

Discussion
In the first two years of the Transportation Fund, the fund balance reserve grew; however, largely as a result of Hurricane Wilma, the reserve declined significantly. It is estimated that the total of un-reimbursed expenses for the Hurricane were in excess of $800,000. In FY 2012, the City settled with Miami-Dade County and received a lump sum settlement for CITT funding for the previous years and also begins to receive monthly CITT distribution, increasing the fund balance for the Transportation Fund.

1/2 Cent Sales Tax Surcharge (CITT)

Revenue Description
In 2002, Miami-Dade County held a referendum to raise the general sales tax by ½ cent and to dedicate this additional revenue to funding transportation needs. As part of the process, the County entered into agreements with all then existing cities to share this revenue if it passed. The County would keep 80% and the cities would share 20%. Even though the original resolution stablishing this arrangement stated that if new cities came along, they would negotiate with the County for their proportionate share. Three cities have incorporated since that date and the County has refused to negotiate in good faith with any of them (Miami Gardens, Doral and Cutler Bay).

Revenue received under this tax must be used by the cities for transportation purposes only. At least 20% must be used for transit-related purposes and the balance can be used for other transportation needs.

In FY 2011, the City sued the County for these fund and in FY 2012 the County settled with a payment of approximately $11.0 million.

Legal Basis for Revenue
State Statute
Miami Dade Ordinance

Special Requirements
20% must be used for Transit-related expenditures and 80% must be used for other transportation-related expenses.

Fund/Account Number
Transportation Fund: 100-00-00-312-600-00

Use of Revenue: Transportation Fund.

Method/Frequency of Payment
Monthly from Miami-Dade County

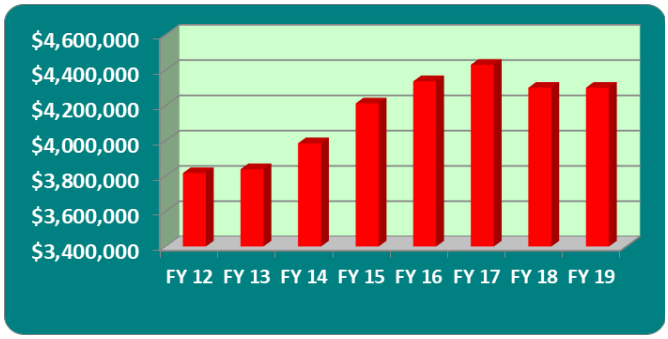
Basis for Budget Estimate: County estimate.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 12	$3,815,960	
FY 13	$3,837,951	0.58%
FY 14	$3,985,238	3.84%
FY 15	$4,211,283	5.67%
FY 16	$4,336,722	2.98%
FY 17	$4,430,102	2.15%
FY 18*	$4,300,000	-2.94%
FY 19**	$4,300,000	0.00%

* Estimated ** Budgeted

History of Citizens Independent Transportation Trust Revenue



Development Services Fund

Community Development District Fees

Revenue Description
Periodically, a developer request that the City establish a Community Development District pursuant to Florida Statutes §190.05(1). The City charges a fee to review the application. Once operational, the City charges a yearly monitoring fee.

Legal Basis for Revenue
Florida Statutes §166.231, §190.05(b)(1) and (2)
City of Miami Gardens Charter Article 4, Sections 4.11 and 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Garden Ordinance 2004-16-32
City of Miami Garden Ordinance 2006-03-349

Special Requirements
None.

Fund/Account Number
Development Services Fund
105-00-00-329-400-00

Use of Revenue
Development Services Fund, unrestricted.

Method/Frequency of Payment
Occasional. No set frequency.

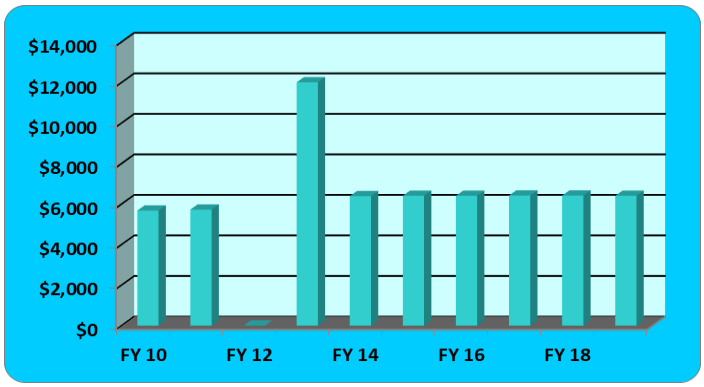
Basis for Budget Estimate
Estimate, if any, is based on prior knowledge of a developer request.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$5,680	
FY 11	$5,730	0.88%
FY 12	$0	-100.00%
FY 13	$12,010	100.00%
FY 14	$6,390	-46.79%
FY 15	$6,410	0.31%
FY 16	$6,410	0.00%
FY 17	$6,420	0.16%
FY 18*	$6,420	0.00%
FY 19**	$6,410	-0.16%

* Estimated ** Budgeted

History of Community Development District Application Fee



Discussion
Occasionally, a developer will request the establishment of a special purpose government pursuant to Florida Statutes §190.05(1). The City's planning department reviews the applications and makes a recommendation to the City Council. The City Council, in turn, makes a recommendation to the Board of County Commissioners. Final approval lies with the BCC. Currently the City has three CDD's. Fees for FY 2012 were not collected until FY 2013.

While Community Developments are a special purpose government, most of its activity impacts the City. Often these districts are responsible for road, utility and drainage maintenance. These system feed into the City's systems. Also, when the District has completed paying for these infrastructure improvements, they generally become the property of the City. The City must monitor the District's maintenance activity to ensure that when these assets become the City's, they are transferred in good condition. Additionally, the city receives numerous calls form the residents in these districts complaining about the infrastructure. These calls must be checked and routed to the District for correction where appropriate.

Fee Schedule

District Application Fee (all sizes)	$15,000
Districts Monitoring Fee (all sizes)	$1,000 or $100 per unit per year, whichever is greater

Building Fees

Revenue Description
The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

Legal Basis for Revenue
Florida Statutes §166.231
Miami Dade County Code Sec. 8CC-10.
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

Special Requirements
None.

Fund/Account Number
Development Services Fund
105-00-00-322-002-00

Use of Revenue
Development Services Fund, unrestricted.

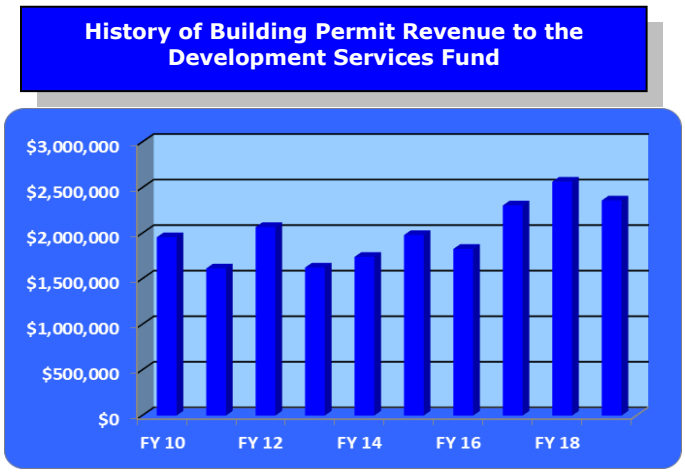
Method/Frequency of Payment
Revenue is collected upon application for a permit or other requested activity.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$1,956,892	
FY 11	$1,615,243	-17.46%
FY 12	$2,069,911	28.15%
FY 13	$1,624,781	-21.50%
FY 14	$1,741,949	7.21%
FY 15	$1,981,300	13.74%
FY 16	$1,829,554	-7.66%
FY 17	$2,306,380	26.06%
FY 18*	$2,567,186	11.31%
FY 19**	$2,360,258	-8.06%

* Estimated ** Budgeted



Discussion
Prior to FY 2005, all building permit activity was handled by Miami-Dade County. In FY 2005, the City established its own department; however, the City retained the County fee schedule. Due to the economic in stability, the General Fund had to subsidize the Development Services Fund from FY 2007 through FY 2011. As of FY 2012, increased development activity has resulted in increased revenue. Current plans for further development indicates the current trend will continue for the next few years.

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I. BUILDING SERVICES DIVISION

A. ADMINISTRATION

General Information on Special Fees, Refunds, Extensions and Cancellations.

1. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE

a. The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure.

b. The invoice will consist of actual labor cost, including any and all fringe benefit costs the Division is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Building Services Division's Finance Section on a yearly basis.

c. All of this (these) project(s) will have mutually agreed on contact(s), which will be maintained in the Finance Section. The Director will also have the ability to request a deposit amount that is mutually acceptable to the Division and Company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final executed agreement with the Division. The life span of the project(s) shall be included in the agreement.

2. ANNUAL FACILITY PERMIT

In accordance with provisions of the Florida Building Code and the Miami-Dade County Code Chapter 10, per firm or organization in the City of Miami Gardens which performs its own maintenance work with certified maintenance personnel in Factory-Industrial (Group F) Facilities, as well as helpers there under, may pay to City of Miami Gardens an annual Master and Subsidiary Facility Permit (Premise Permit) - fee in lieu of other fees for maintenance work. Such fee shall be paid to the Building Department and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this sub-section.

Prior to per Facility Permit's expiration; the holder will be sent a renewal notice to continue the Premise Permit for the next renewal period. The fee will be the same as the original Facility Permit Fee. No allowance shall be made for late renewal fees or part year renewal fees.

1.	Master Facility Permit	Each Employee	$	60.00
		Minimum	$	1136.00
2.	Subsidiary Facility	Each Employee	$	60.00
		Minimum	$	318.00

3.	**BUILDING PERMIT CANCELLATION**	Each	$	71.82
4.	**BUILDING PERMIT CHANGE OF CONTRACTOR, ARCHITECT AND/OR ENGINEER**	Each	$	107.73
5.	**BUILDING PERMIT EXTENSIONS**	Each	$	72.26
6.	**CITY SURCHARGE** A technology fee of 15% of the total Building permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Building Services Division customers.	Permit Fee		15%

7. COPIES OF DEPARTMENTAL RECORDS

a.	Certified copies	Each page	$	1.05
b.	Double sided copies	Each page	$	0.26
c.	Notary Public service	Each document	$	1.05
d.	Plan reproduction from microfilm	Each page	$	5.23
e.	Reproduced records	Each page	$	0.16

8. DOUBLE FEE

	When work for which a permit is required is commenced prior to obtaining a permit, the payment of the required fee shall not relieve the applicant of other penalties established by law. The double fee requirements shall be applicable to all divisions of the Building Services Division.	Double (2x) the permit fee + penalty	$	119.70
	For second offense of doing work without a permit.		$	240.40
	For each offense thereafter.		$	601.49
9.	**FEES BASED ON ESTIMATED COST – DOCUMENTATION REQUIREMENTS** The Building Department may require the permit applicant to submit appropriate documentation as proof of estimated cost of construction used to compute permit fees.			
10.	**INSPECTIONS AND PLAN REVIEWS**			
a.	**ADDITIONAL INSPECTION FEE** The building permit fee entitles the permit holder to an initial and follow-up inspection for each type of mandatory inspection. All work shall be inspected and deficiencies shall be noted by the building inspector. When the work to be inspected is only partially complete, the inspection shall be performed on those portions of the work completed, provided that compliance with the applicable Building Code(s) may be determined with respect to those portions. A permit holder shall pay a fee of $74.81 for each additional inspection required to assure compliance with the applicable Building Code(s) beyond the initial and one follow-up inspection. All additional inspection fees shall be paid by any method acceptable to the City of Miami Gardens.		$	74.81
b.	**CONSULTATIONS AFTER REGULAR HOURS OF OPERATION.** Charges for customer to meet with the technical team. Outside the scheduled hours for consultation, will be at a rate of $ 189.53 1st hour and $ 64.84 for each additional and part thereof.	1st hour Each additional	$ $	189.53 64.84
c.	**ENFORCEMENT (APPLICABLE TO ALL TRADES) FLORIDA STATUTE 553.80 ENFORCEMENT**			
1.	**Plans Rework fee (See explanation below).** "Section 2(b) – With respect to evaluation of design professionals' documents, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code and issue a permit, to reject design documents required by the code three or more times for failure to correct a code violation specifically and continuously noted in each rejection, including but not limited to, egress fire protection, structural stability, energy accessibility, lighting, ventilation, electrical, mechanical, plumbing and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to Chapter 120, the local government shall impose, each time after the third such review the plans are rejected for that code violation, a fee of four times the amount of the proportion of the permit fee attributed to plans review."	Each review Per trade	$	106.73

2.	**Re-Inspection Fee (See explanation below).** "Section 2(c) – With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation specifically and continuously noted in each rejection, including but not limited to egress, fire protection, structural stability, energy, accessibility, lighting, ventilation, electrical, mechanical, plumbing and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to Chapter 120, the local government shall impose a fee of four times the amount of the fee imposed for the initial inspection or first re-inspection, whichever is greater for each such subsequent re-inspection."	Each insp. Per Trade	$	71.82

d. EXPEDITE PLAN REVIEW SERVICES

Permit applicants who request an alternate plan review service for an expedited review, to be completed after normal working hours, will be assessed a fee. This fee shall be as follow:

1.	Residential		$	230.42
	Each additional hour		$	56.86
2.	Commercial		$	491.77
	Each additional hour		$	122.69
e.	**OVERTIME INSPECTIONS AND PLAN REVIEW** Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of $ 86.78 per hour, or fraction thereof, and $ 139.65 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of three (3) hours.	Per hour Per hour Holiday	$ $	86.78 139.65

11. INTEREST CHARGES ON UNPAID AMOUNTS DUE TO THE CITY OF MIAMI GARDENS BUILDING SERVICES DIVISION

a. The City of Miami Gardens Building Services Division is authorized to impose an interest charge on any and all unpaid amounts which are due to the Division. This includes, without limitation, items such as past due boiler fees, 40 year recertification fees, Civil Violation fines and demolition costs. The City of Miami Gardens Building Services Division shall also have the authority to charge interest as part of any settlement agreement of installment payment plan to recover fees, fines or costs as well as outstanding liens.

b. The interest charged shall be assessed as provided for in applicable County Code provisions or administrative orders. In all other cases, interest shall be charged from the date the amount was due and payable to the Division computed at the rate of ten percent (10%) per annum. the Department Director or designee shall have the right to waive all or any portion of the interest charged in order to ensure public safety concerns are met.

12	**LOST PERMIT CARD FEE** A replacement fee shall be charged for the loss of a Permit Inspection Record Card after a permit has been issued.		$	30.92
13.	**LOST PLANS FEE** When plans for new buildings and additions are lost by the owner or contractor, a recertification fee will be required to review, stamp and approve a new set of plans as a field copy.		$	26.93
	Certification charge	Per page	$	1.00

14. MIAMI DADE COUNTY PERMIT CLOSURES

Renew and close per expired permit previously issued by Miami-Dade County. A fee of **one hundred fifty-six dollars and sixty-one cents** shall be charged to renew and close per expired permit previously issued by Miami-Dade County. the applicant must submits to the City of Miami Gardens Building Official an affidavit from a registered architect or Engineer that satisfies the requirements of the Florida Building Code to renew and close the expired permit, and that the affidavit includes evidence that the construction was completed prior to March 1, 2002		$	156.61

15. RECERTIFICATION PROGRAM

a.	There shall be a fee of **three hundred fourteen dollars and twenty-one cents** per building, for every Forty Year Building re-certification program application as required under the Miami-Dade County Code Chapter 8.	$	314.21
b.	Per preceding Ten Year re-certification application as required under the Miami-Dade County Code Chapter 8.	$	314.21
c.	There shall be a fee of **fifty-two dollars and thirty-seven cents** extension fee for every application for subsequent Ten Year re-certification program applications.	$	52.37

16. REVISIONS AND SHOP DRAWINGS

A fee of $74.82 per trade per hour for a minimum of (1) hour will be applied for revisions and shop drawings.	Each hour Per Trade	$	74.82

17. REFUNDS, TIME LIMITATIONS & CANCELLATIONS the fees charged pursuant to this schedule, may be refunded by the municipality subject to the following :

- **a.** No refunds shall be made on request involving; permit fees of **one hundred dollars ($100.00) or less**; or permits revoked by the Building Official or Director of the Building Department under authority granted by Florida Building Code, of Permits cancelled by court order, or Conditional permits; or Permit which have expired; or Permit under which work has commenced as evidence by any recorded inspection having been made by the Building Department; or when there is a change of contractor.
- **b.** A full refund shall be granted to a permit holder who takes out a permit covering work outside the jurisdictional inspection area. **A full refund less than one hundred dollars ($100.00) or fifty percent (50%) of the permit fee, whichever amount is greater, rounded down to the nearest dollar** shall be granted to a permit holder who request a refund, provided: that the permit holder makes a written request prior to permit expiration date; and that the applicant's validated copy of the permit be submitted with such a request; and that no work as evidenced by any recorded inspection has commenced under such permit.

c.	If work has commenced, and where a permit has become null and void pursuant to the applicable Building Code(s), a **credit of fifty percent (50%)** of the original permit fee shall be applied to any re-application fee for a permit covering the same project and involving the same plans, provided the work in place and required completion of the structure meets all applicable regulations in effect at the time. The initial permit becomes null and void and regulations which may have become effective between the date of expiration and the date of issuance of the new permit.			
d.	Where a permit has become null and void pursuant to Florida Building Code, a **credit of fifty percent (50%)** of the permit fee shall be applied to any re-application fee for a permit covering the same project and involving the same plans, provided the complete re-application is within six (6) months of the expiration date of the original permit, and provided that no refund had been made as provided in this Section.			
e.	A fee shall be charged to renew and close expired permits previously issued by the County, provided the applicant submits to the municipality's Building Official an affidavit from a registered architect or Engineer that satisfies the requirements of the Florida Building Code to renew and close the expired permit, and that the affidavit includes evidence that the construction was completed prior to March 1, 2002.		$	156.61
f.	Where no permit was obtained, in accordance with the applicable Building Code(s), the minimum permit fee for the trade shall apply to any new permit application.			
18.	**SOIL IMPROVEMENT AND LAND CLEARING**			
a.	Commercial	Each lot	$	1,099.74
		Each sheet	$	5.49
b.	Residential	Each lot	$	164.96
		Each sheet	$	5.49
19.	**STRUCTURAL GLAZING SYSTEM RE-CERTIFICATION** There shall be a fee of **<u>three hundred twenty-eight dollars</u>** fee for the initial application for structural glazing Re-certification and per subsequent application under the Miami-Dade County Code Chapter 8.		$	311.60

B. BUILDING PERMIT FEES

1.	**"UP-FRONT" PROCESSING FEE (non-refundable)** When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee			30% Upfront Fee
2.	**MINIMUM FEE FOR BUILDING PERMITS**			
a.	Residential		$	74.81
b.	Commercial		$	209.48
3.	**ALTERATION AND/OR REPAIR**			
a.	**Commercial**			
1.	Per $1.00 of construction value if square footage is provided, the construction value will be based on a cost of $1.25/SF or the value provided by the permit application, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.	Per $ 1.00 Job Value	$	0.03
2.	MINIMUM FEE		$	209.48
b.	**Residential**			
1.	Single Family Residence and Duplex	Per $ 1.00 Job Value	$	0.06

2.	MINIMUM FEE		$	74.81
3.	MAXIMUM FEE		$	1,571.06
4.	Shade Houses	Per 100 s/f	$	0.38
4.	**AWNINGS, CANOPIES AND SCREEN ENCLOSURES**			
a.	Awnings & Canopies	Each	$	219.45
b.	Free Standing Canopies	Each	$	219.45
c.	Screen Enclosures	Each	$	219.45
5.	**CHICKEE HUTS** Constructed by other than Miccosukee Tribe of Indians or Seminole Tribe of Florida (Fee plus Electrical, Plumbing when applicable)	Each	$	219.45
6.	**DEMOLITION OF BUILDINGS**	Flat rate for each structure	$	324.19
7.	**FENCES AND/OR WALLS**			
a.	CBS Brick Wall, Metal Panels, PVC Fence or Wood Fence	Each 500 l/f or fractional part of	$	115.71
b.	Commercial Chain Link Fence	Each 500 l/f or fractional part of	$	115.71
c.	Masonry and/or Ornamental Iron	Each l/f	$	1.30
d.	MINIMUM		$	115.71
8.	**FLAGPOLE**			No Charge
9.	**GUTTERS**		$	74.81
10.	**NEW CONSTRUCTION AND /OR ADDITIONS** New and/or additional for commercial and/or residential includes permit fee for all trades (General Electric, Mechanical, Plumbing, "all other require permit w/fee")			
a.	**Commercial**			
1.		Per s/f	$	1.62
2.	MINIMUM FEE		$	209.48
b.	**Residential**			
1.	0 – 300 s/f		$	511.72
2.	301 – 650 s/f		$	638.40
3.	651 – or above	Per s/f	$	1.02
11.	**PARKING LOTS**			
a.	New or repair	Per lot	$	191.52
b.	Re-striping existing lot (Separate for Electrical & Plumbing, if applicable).	Per lot	$	125.69
12.	**ROOFING AND RE-ROOFING**			
a.	Lightweight Insulating Concrete	Flat fee	$	120.70
b.	Roofing Flat/Shingle	Per s/f	$	0.11
c.	Roofing Tile/Metal Roof	Per s/f	$	0.14
d.	MINIMUM FEE		$	131.67
13.	**SHORT TERM EVENT – PROFESSIONAL CERTIFICATION** Affidavit and verification forms required. (30 days or less)	Each	$	250.00
14.	**SIGN PERMIT FEE**			
a.		Each installation	$	219.45
b.	If applicable, electrical sign electrical sign fee permit.	Each	$	219.45
15.	**SLABS AND DRIVEWAYS**			
a.	Asphalt Driveway		$	74.81
b.	Cast Concrete Driveway		$	74.81
c.	Pavers Driveway		$	74.81

d.	Slabs Only			$	74.81
e.	Approach Only			$	74.81
f.	Sidewalk Only			$	74.81
g.	Approach and Sidewalk			$	138.65
16.	**SWIMMING POOLS, SPAS AND HOT TUBS**				
	Installation of swimming pools/spas – *includes permit fees for all trades*				
a.	Pool, spa and deck			$	713.21
b.	Spa/Hot tub only			$	713.21
17.	**TEMPORARY PLATFORMS AND TEMPORARY BLEACHERS TO BE USED FOR PUBLIC ASSEMBLY**				
a.	Bleacher		Each	$	84.81
b.	Platform		Each	$	84.81
18.	**TEMPORARY TRAILER (FOR CONSTRUCTION)**			274.31	
	Tie Down Inspection Fee (This does not include installation of meter mounts and service equipment. Separate mechanical, plumbing and related electrical permits are required).				
19.	**TENTS**		Each	$	193.52
	Electrical & Plumbing permits are pulled separately.				
20.	**WINDOWS OR DOORS, ORNAMENTAL IRON BARS/SAFETY BARS, SHUTTERS**				
a.	Installation and/or Alteration (except New Construction)		1st install	$	45.89
b.		Each additional	$		5.23

C. CERTIFICATES OF OCCUPANCY

1.	**APARTMENTS, HOTELS, MULTIPLE FAMILY USES**			
a.	2 to 50 units		$	109.73
b.	51 to 100 units		$	167.58
c.	101 and up units		$	219.45
2.	**BUILDING SHELL COMMERCIAL** (New Construction) Building and Unit Shell		$	119.70
3.	**COMMERCIAL/INDUSTRIAL**	Per s/f	$	0.07
a.	MINIMUM FEE		$	182.54
b.	MAXIMUM FEE		$	2,094.75
4.	**EXTENSION** A fee shall be paid by the certificate holder who submits a written request for a TCO extension as authorized under the Florida Building Code.		$	68.83
5.	**SINGLE FAMILY RESIDENCE, CITYHOUSES, DUPLEX** (C.O.).	Each unit	$	65.84
6.	**TCO** Temporary Certificate of Occupancy	100% final CO Fee		
7.	**TCO EXTENSION** 50% of the final CO fees for a 90 days extension per period	50% final CO Fees		
8.	**VIOLATION** Occupancy w/o CO (in violation)		$	523.69

D. ELECTRICAL PERMIT FEES

1.	**"UP-FRONT" PROCESSING FEE (non-refundable)** When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.	30% Upfront Fee		

2.	**MINIMUM FEE FOR BUILDING PERMITS**			
a.	Residential		$	74.81
b.	Commercial		$	209.48
3.	**COMMERCIAL**			
a.	Alteration/Repair/Addition If square footage is provided the job value will be based on a cost of $1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant.	Each $ 1.00 of job value	$	0.021
b.	MINIMUM		$	209.48
c.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			No Charge
4.	**FEEDERS**			
a.	Include feeders to panels, M. C. C. switchboards, elevators, etc.	Each feeder	$	22.94
b.	Generators, Automatic Transfer Switches	Each KW	$	11.48
5.	**RESIDENTIAL**			
a.	Alteration/Repair/Addition Single Family Residence and Duplex (a copy of executed construction contract required).	Each $ 1.00 of job value	$	0.58
b.	MINIMUM		$	74.81
c.	MAXIMUM		$	1,571.06
d.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			
6.	**SERVICES**			
a.	Agricultural Services		$	85.79
b.	Conduits Duct bank	Each l/f	$	2.59
c.	Construction Field Office Services	Each service	$	143.64
d.	Free Standing Services	Each service	$	85.79
e.	Ground wire for Screen Bonding	Each install	$	85.79
f.	Mobile Home and RV Service	Each service	$	85.79
g.	Permanent Service to Building This fee shall be charged for total amperage.	Each 100 amp or fractional part	$	8.98
h.	Reconnect Meter	Each service	$	74.81
i.	Service or Panel Repair	Each service	$	74.81
j.	Temporary Service for Construction	Each service	$	74.81
7.	**SYSTEMS**			
a.	Burglar Alarm System			
1.	Complete - Commercial	Each system	$	150.62
2.	New – Residential Effective January 1, 2015 as per 2014 Florida Statute 553.793(4)	Each label	$	55.00
3.	Repair - Commercial	Each system	$	74.81
b.	Closed Circuit TV System	Each system	$	128.68
c.	Energy Management System			
1.		Each floor	$	150.62

2. Repair	Each floor	$	85.79
d. Fire Detection System			
1. Include fire alarm system, halon, etc.. Does not include single 110 volt residential detectors.		$	178.55
2. MINIMUM			
i. Commercial		$	209.48
ii. Residential		$	74.81
3. Repair and additions to existing systems/floor	Each system Each floor	$	85.79
e. Intercom System	Each system	$	128.68
f. Phone & Data System	Each system	$	128.68
g. Security System (card reader)	Each system	$	128.68
h. Smart House System	Each system	$	128.68
i. Solar Photovoltaic System	Each system	$	128.68
j. Vacuum System	Each system	$	74.81
8. TEMPORARY SERVICE TEST			
a. Equipment and service (30 day limit)	Each service	$	28.93
b. Elevator (180 day limit)	Each elevator	$	142.64
c. Free Standing Service New meter and service (requires processing) Includes: lift stations, sprinkler systems, street lighting, parking lots, etc. that require new services with separate meters.	Each service	$	128.68
9. TEMPORARY WORK ON CIRCUSES, CARNIVALS, FAIRS, CHRISTMAS TREE LOTS, FIREWORKS, TENTS, ETC.	Each ride Each structure	$	71.82

E. ENGINEERING SERVICES DIVISION FEES

1. Multiple Discipline Review		$	210.00
2. Single Discipline Review		$	80.00
3. Revisions		$	79.00

F. FLOODPLAIN MANAGEMENT FEES

1. 50% Substantial Improvement			
a. Commercial		$	200.00
b. Residential		$	95.00
2. Certificate of Completion			
a. Certificate		$	55.00
b. Flood Proofing		$	355.00
3. Letter of Maps Revisions (LOMR)			
a. Single Structure		$	275.00
b. Each added structure		$	20.00
4. Miscellaneous			
a. Commercial Variance/Appeal Preparation		$	1,175.00
b. Flood Zone Inquiry		$	45.00
c. Inspection for Substantial Damage/Improvement		$	55.00
d. Processing Public Notice/Advertisement		$	130.00
e. Re-Inspection		$	55.00
f. Residential Variance/Appeal Preparation		$	695.00
5. Plan Review			
a. Commercial		$	210.00
b. Residential		$	90.00
6. Processing Elevation Certificates			
a. Elevation Certificate		$	45.00
b. Tie-Beam Elevation Certificate		$	30.00
7. Revisions (50% of original plan review fee)			

a.	Commercial		$	100.00
b.	Residential		$	55.00

G. IMPACT FEES

1.	**Parks – General Admission**			
a.	Multi-Family	Each unit	$	127.78
b.	Single Family - Attached	Each unit	$	219.80
c.	Single Family – Detached	Each unit	$	185.55
2.	**Parks – Improvements**			
a.	Multi-Family	Each unit	$	839.00
b.	Single Family - Attached	Each unit	$	1,207.00
c.	Single Family – Detached	Each unit	$	1,403,.00
3.	**Parks – Open Space**			
a.	Multi-Family	Each unit	$	839.00
b.	Single Family - Attached	Each unit	$	1,267.00
c.	Single Family – Detached	Each unit	$	1,522.00
4.	**Police**			
a.	Non-Residential	Each sq ft.	$	.285
b.	Residential	Each unit	$	410.70

H. MECHANICAL PERMIT FEES

1.	**"UP-FRONT" PROCESSING FEE (non-refundable)** When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.			30% Upfront Fee
2.	**MINIMUM FEE FOR BUILDING PERMITS**			
a.	Residential		$	74.81
b.	Commercial		$	209.48
3.	**A/C & REFRIGERATION** Including replacement, relocation of equipment and new installation (without a master permit).		$	
a.	Drain	Each	$	6.58
b.	Kilowatt	Each	$	4.39
c.	Ton	Each	$	21.95
4.	**BOILERS**			
a.	Installation		$	
1.	Boilers less than 837 MBTU	Each	$	109.73
2.	Boilers 837 MBTU to 6695 MBTU	Each	$	164.59
3.	Boilers 6695 MBTO and up	Each	$	236.41
4.	Steam driven prime movers	Each	$	109.72
5.	Steam actuated machinery	Each	$	109.72
6.	Unfired pressure vessels (operating at pressures in excess of 60 PSI and having volume of more than 5 cu. Ft.)	Each vessel	$	109.72
b.	Periodic Re-Inspections		$	
1.	Certificate of inspection (where inspected by insurance company)	Each	$	109.72
2.	Hot water Boilers (ANNUAL)		$	109.72
3.	Miniature boilers (ANNUAL)		$	109.72
4.	Shop inspection of boiler or pressure vessel	Each completed vessel	$	109.72
5.	Steam boiler (ANNUAL)		$	109.72
6.	Unfired pressure vessels (ANNUAL)		$	109.72
5.	**COMMERCIAL**		$	

a.	Alteration/Repairs If square footage is provided the job value will be based on a cost of $1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant	Each $ 1.00 of job value	$	0.021
b.	Kitchen Hoods	Each	$	174.07
c.	MINIMUM		$	209.48
d.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			No Charge
6.	**FURNACE & HEATING EQUIPMENT** Including: commercial dryers, ovens and other fired objects not elsewhere classified (without master permit).	Each KW	$	4.39
7.	**INTERNAL COMBUSTION HOODS**	Each	$	107.73
8.	**OTHER FEES:**		$	
a.	Fire chemical halon and spray booths	Each system	$	200.50
b.	Insulation, pneumatic tube, conveyor system, pressure and process piping, sheet metal or fiberglass air conditioning ducts, cooling towers and/or mechanical ventilation	1st $ 1,000 of job value	$	115.71
		Each addtn'l $ 1,000 of job value	$	16.46
9.	**RESIDENTIAL**		$	
a.	Alteration/Repair/Addition Single Family Residence and Duplex (a copy of executed construction contract required).	Each $ 1.00 of job value	$	0.58
b.	MINIMUM		$	74.81
c.	MAXIMUM		$	1,571.06
d.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			No Charge
10.	**STORAGE TANKS** For flammable liquids	Each tank	$	215.46
I.	**MIAMI DADE COUNTY CODE COMPLIANCE FEES**	Each $ 1,000 job value	$	0.60

J. PLUMBING PERMIT FEES

1.	**"UP-FRONT" PROCESSING FEE (non-refundable)** When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.			30% Upfront Fee
2.	**MINIMUM FEE FOR BUILDING PERMITS**			
a.	Residential		$	74.81
b.	Commercial		$	209.48
3.	**COMMERCIAL**		$	
a.	Alteration/Repairs If square footage is provided the job value will be based on a cost of $1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant	Each $ 1.00 of job value	$	0.021
b.	MINIMUM		$	209.48

c.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			No Charge
d.	Manhole or Catch Basin		$	
1.		Each basin	$	115.71
2.		Addtn'l 10 l/f or part thereof	$	28.93
e.	Medical Gas and Dental Vacuum Lines		$	
1.	Dental Vacuum Lines	Each system	$	44.89
2.	Medical Gas			
i.	Gas, per		$	115.71
ii.	Installation	Per $1.00 job value	$	0.01696
iv.	MINIMUM		$	209.48
3.	Solar Water Heater	Each installation	$	143.64
f.	Natural Gas		$	
1.	Above Ground L. P. gas tanks per group of tanks at a single location.	Each	$	74.81
2.	Appliance (does not include warm air heating units but does include un-vented space *(COMMERCIAL)*).	Each	$	16.96
3.	Major Repairs to gas pipe where no fixtures or appliances installation is involved.	Each	$	49.55
4.	Meter	Each	$	8.48
5.	Outlet (includes meter & regulator *(COMMERCIAL)*).	Each	$	16.96
6.	MINIMUM FEE			74.81
7.	Underground L. P. gas tank per group at a single location.	Each	$	74.81
g.	Sewer		$	
1.	Per building storm sewer and per building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building		$	74.81
2.	Sewer Capping/Demolition		$	74.81
h.	Storm/Sanitary Utility/Collector Lines for building drain lines		$	
1.		Each line	$	115.71
2.		Addtn'l 10 l/f or part thereof	$	16.96
i.	Temporary Toilets (Waterborne or Chemical)			
1.		1st Toilet	$	74.81
2.		Renewal	$	74.81
3.		Per Added Toilet	$	16.96
j.	Water and Gas Mains (All Groups)		$	
1.		Per Main	$	115.71
2.		per 10 l/f	$	16.96
3.		MINIMUM	$	209.48
k.	Water Piping		$	
1.	2" or less water service backflow assembly		$	86.78
2.	2 ½" or larger water service backflow assembly		$	173.57
3.	Irrigation system and underground sprinkler system for per zone		$	23.94
4.	Replace Solar Panel or New Install		$	173.57
5.	Solar water heater install, equipment replacement or repair		$	173.57
6.	Swimming Pool Heater Replacement or New Install		$	74.81
7.	Swimming Pool Repair		$	74.81
8.	Water service connection to a municipal or private water supply system (for per meter on per lot)		$	74.81
4.	**RESIDENTIAL**		$	
a.	Alteration/Repairs If square footage is provided the job value will be based on a cost of $1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant	Each $ 1.00 of job value	$	0.021
b.	MINIMUM		$	209.48

c.	New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			No Charge
d.	Manhole or Catch Basin		$	
1.		Each basin	$	115.71
2.		Addtn'l 10 l/f or part thereof	$	28.93
e.	Natural Gas		$	
1.	Above Ground L. P. gas tanks per group of tanks at a single location.	Each	$	74.81
2.	Appliance (does not include warm air heating units but does include un-vented space *(COMMERCIAL)*).	Each	$	16.96
3.	Major Repairs to gas pipe where no fixtures or appliances installation is involved.	Each	$	49.55
4.	Meter	Each	$	8.48
5.	Outlet (includes meter & regulator *(COMMERCIAL)*).	Each	$	16.96
6.	MINIMUM FEE			74.81
7.	Underground L. P. gas tank per group at a single location.	Each	$	74.81
f.	Sewer		$	
1.	Per building storm sewer and per building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building		$	74.81
2.	Sewer Capping/Demolition		$	74.81
g.	Storm/Sanitary Utility/Collector Lines for building drain lines		$	
1.		Each line	$	115.71
2.		Addtn'l 10 l/f or part thereof	$	16.96
h.	Temporary Toilets (Waterborne or Chemical)			
1.		1st Toilet	$	74.81
2.		Renewal	$	74.81
3.		Per Added Toilet	$	16.96
i.	Water and Gas Mains (All Groups)		$	
1.		Per Main	$	115.71
2.		per 10 l/f	$	16.96
3.		MINIMUM	$	209.48
j.	Water Piping		$	
1.	2" or less water service backflow assembly		$	86.78
2.	2 ½" or larger water service backflow assembly		$	173.57
3.	Irrigation system and underground sprinkler system for per zone		$	23.94
4.	Replace Solar Panel or New Install		$	173.57
5.	Solar water heater install, equipment replacement or repair		$	173.57
6.	Swimming Pool Heater Replacement or New Install		$	74.81
7.	Swimming Pool Repair		$	74.81
8.	Water service connection to a municipal or private water supply system (for per meter on per lot)		$	74.81
5.	**SETTLING TANK, GAS AND OIL INTERCEPTORS AND GREASE TRAPS** (Including drain tile and relay for same Residential and Commercial)		$ $	 74.81
6.	**WATER TREATMENT PLANTS, PUMPING STATIONS, SEWER TREATMENTS AND LIFT STATION**		$	
a.	Lift station (interior station piping)	Each	$	345.14
b.	Sewage ejector	Each	$	99.75
c.	Sewage treatment plant (interior plant piping)	Each	$	215.46
d.	Water treatment plant (interior plant piping)	Each	$	301.25

K. STATE OF FLORIDA SURCHARGE FEE

3 % of total building Services Division Permit Fee

L. TECHNOLOGY/TRAINING FEES

A technology and training fee of fifteen percent (15%) of the total Building permit fee shall be assessed to per permit to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.

M. UNSAFE STRUCTURES

The Department of Building & Code Compliance - Building Services Division Enforcement Fees: In compliance with the Florida Building Code, National Electrical Code, and Miami Gardens Code, Chapter 28, the following expenses will be recovered from necessary Building Services Division enforcement and/or demolitions

1.	Administration	$	47.50
2.	Asbestos sampling & abatement		Actual Cost
3.	Bid processing & contractor Notice to Proceed (NTP)	$	142.50
4.	Corporation Information	$	47.50
5.	Demolition/Secure services		Actual Cost
6.	Digital Pictures	$	2.85
7.	Extension	$	142.50
8.	Initiation and processing fee for all work without a permit and all Unsafe Structures cases after given ninety (90) days to comply	$	475.95
9.	Initial Inspection	$	150.10
10.	Legal Advertisement		Actual Cost
11.	Lien/Recordation/Cancellation of notices.		Actual Cost
12.	Re-Inspection (if applicable)	$	104.50
13.	Title Search		Actual Cost
14.	Unsafe Structure Panel	$	190.00

N. ZONING REVIEW FEES

1.	**ADMINISTRATION**			
	a. Expedite			
	1. Commercial			
	i.	1st hour	$	470.40
	ii.	Addtn'l hour	$	117.60
	2. Residential			
	i.	1st hour	$	220.80
	ii.	Addtn'l hour	$	55.20
	b. Renewal of expired or abandoned plans in review shall be 50% of the original fee.			50% of original permit fee
	c. Revisions	Each hour	$	51.50
	d. **"UP-FRONT" PROCESSING FEE (non-refundable)** When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.			30% Upfront Fee
2.	**AWNINGS, CANOPIES & SCREEN ENCLOSURES**		$	51.50
3.	**COMMERCIAL**			
	a. All other not Single Family Residence. Other than as specified herein: Water Tower; Pylons; Bulk Storage – Tank Foundation; Unusual Limited – use buildings, marquees & similar construction.	Per $ 1,000.00 job value	$	2.64
	b. Structures of unusual size or nature as arenas, stadiums and water & sewer plants	½ of 1% job value	$	0.01
4.	**FENCES & MASONRY WALLS (RESIDENTIAL ONLY)**			
	a. Chain link/Wood	0-500 l/f	$	51.50
		Addtn'l 500 l/f	$	51.50
	b. Masonry Wall	Each l/f	$	0.35
5.	**MOVING BUILDING**	Each 100 s/f or fractional part	$	2.94
6.	**MOBILE HOMES/TEMPORARY BUILDINGS**	Each install	$	70.00

7.	**POOLS, SPAS & HOT TUBS**	Each install	$	51.50
8.	**RESIDENTIAL**			
	a. Alteration/Remodeling	Per $ 1.00 job value	$	0.01
	b. New Constructions			
	1. 0 - 300 s/f		$	30.00
	2. 301 – 650 s/f		$	60.00
	3. 651 s/f and above	Each s/f	$	0.10
	c. Shade House	Each s/f	$	0.01
9.	**SATELLITE DISH**	All trades each	$	51.50
10.	**SIGNS**	Each sign	$	51.50
11.	**SHEDS** Prefabricated utility shed with slab (max 100 s/f floor area)		$	25.00
12.	**Slabs**	Each installation	$	51.50
13.	**TEMPORARY BLEACHERS, PLATFORMS & TENTS**			
	a. Bleachers	Each install	$	
	b. Platforms	Each install	$	
	c. Tents	Each tent	$	70.00
14.	**ZONING IMPROVEMENT PERMIT (ZIP)**		$	51.50

Agricultural/Farm building;
Anchoring, Mooring, Docking or Storage of Houseboat;
Awning, Canopy Carport & Screen Enclosure;
Chickee Huts;
Donation bins & recycling bins;
Mobile Medical & Professional Units;
Painting wall sign, Balloon Sign & Stick on Fabric Letter;
Parking lot refurbishing – resurfacing or seal coating, paving & drainage of existing parking lot;
Pools (above ground over 24" deep;
Portable Mini Storage Unit;
Residential Fences and Masonry walls – ornamental iron fence, decorative gardens, type water.

D. PLAN DIGITIZING

a. Administrative Fee 3%

b. Digital Services

1.	Digital Download Plans	Each Sheet	$	No Charge
2.	Digital Download of Specs	Each Sheet	$	No Charge
3.	Digital Delivery of Plans	Each Sheet	$	.05
4.	Digital Delivery of Specs	Each Sheet	$	.02
5.	Digital Stamping	Each Sheet	$	.04
6.	Electronic Data Transmission	Each Order	$	No Charge
7.	Archive on CD	Each CD	$	4.22
8.	Convert TIFF to PDF	Each File	$	.10
9.	Convert PDF to TIFF	Each File	$	.10
10.	Convert PLT to TIFF	Each File	$	.10
11.	Convert DWF to TIFF	Each File	$	.10
12.	Planwell Sheet Index	Each Sheet	$	N/A

13.	Pickup at City of Miami Gardens	Each Trip	$	4.95
14.	Delivery to City of Miami Gardens	Each Trip	$	4.95
15.	Minimum Invoice Charge	Each Invoice	$	N/A
16.	Fuel Surcharge	Each Trip	$	None
c.	Large Format Black & White Services			
1.	Bond prints	Each square ft	$	0.65
d.	Large Format Color Services			
1.	Color Cad Plotting	Each Square Foot	$	1.50
2.	Inkjet Color Prints	Each Square Foot	$	3.95
3.	Vinyl Color Banners	Each Square Foot	$	5.50
4.	Mount on Foam Board	Each Square Foot	$	3.95
5.	Mount on Gator Board	Each Square Foot	$	4.95
6.	Lamination	Each Square Foot	$	2.95
7.	Color Scanning Large Format	Each Sheet	$	4.95
8.	Color Scan – Small Font	Each File	$	.50
e.	Miami Dade County UAP Surcharge			2%
f.	Scanning Services			
1.	Electronic Transmission (scans)	Each	$	3.50
2.	CD Burning	Each	$	4.22
3.	8.5 x 11	Each sheet	$	.020
4.	8.5 x 14	Each sheet	$	.020
5.	11 x 17	Each sheet	$	.050
6.	12 x 18	Each sheet	$	.080
7.	24 x 36	Each sheet	$	.250
8.	30 x 42	Each sheet	$	.350
9.	36 x 48	Each sheet	$	.450
g.	Small Format Black & White Services			
1.	8.5 x 11 Single Sided Print	Each sheet	$	.025
2.	8.5 x 14 Single Sided Print	Each sheet	$	.02
3.	11 x 17 Single Sided Print	Each sheet	$	.05
4.	8.5 x 11 Card Stock	Each sheet	$	.05

Development Services Technology Surcharge

Revenue Description
Revenue comes from a 15% local surcharge on all permits and fees collected in the Development Services Fund except impact fees.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Development Services Fund
105-00-00-345-200-00

Use of Revenue
Development Services Fund. Funds are to be used for the addition and improvement of technology used by the fund.

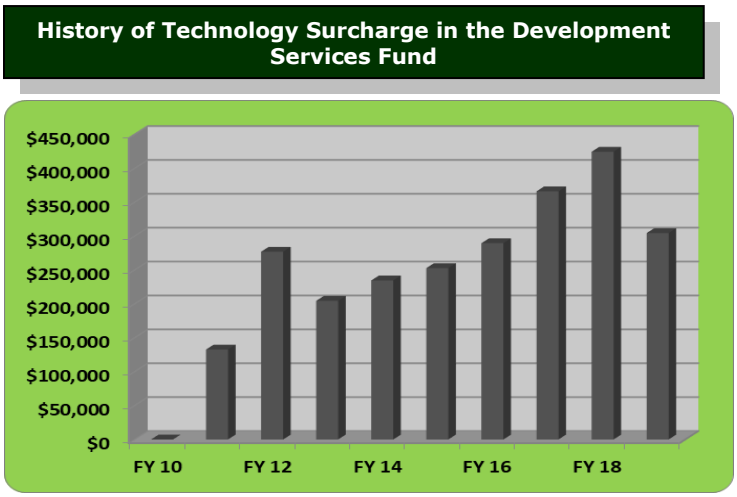
Method/Frequency of Payment
Concurrent with all other fees paid.

Basis for Budget Estimate
Estimate for the budget is based on a percentage of the permit fee estimate.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$0	
FY 11	$132,713	100.00%
FY 12	$277,023	108.74%
FY 13	$204,640	-26.13%
FY 14	$234,686	14.68%
FY 15	$252,815	7.72%
FY 16	$289,630	14.56%
FY 17	$366,159	26.42%
FY 18*	$424,518	15.94%
FY 19**	$304,483	-28.28%

* Estimated ** Budgeted



Discussion
In FY 2008, the fee was designated as a technology fee to help the City recover and expand technology-related expenses. This revenue stream is in directly correlation to the building permit activity. As such, the Technology Surcharge is expected to remain in the current growth trend for the next few years.

Special Revenue Fund

Impact Fees

Revenue Description

Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses and are designed to capture a portion of the cost of providing the capital infrastructure needed to integrate the development into the existing community. They can only be used for new services or capital expenditures designed to serve this new population or business.

The City of Miami Gardens, through Miami-Dade County, levies several impact fees. These include impact fees for Law Enforcement, Parks Open Space and Parks Improvements. Also included is a General Administration Fee that is assessed as part of the fees.

- Law enforcement impact fees are imposed upon all land uses that create an impact on law enforcement services. This includes Commercial, Industrial and Residential.
- Parks and recreation Open Space impact fees are imposed upon all land uses that create an impact on City parks.
- Parks and recreation Improvement impact fees are imposed upon all land uses that create an impact on City parks.
- Admin Fees

In addition to the above impact fees, Miami-Dade County levies impact fees on development within the City including Road and School impact fees.

Legal Basis for Revenue

Article VIII, Section 1(g), Florida Constitution
Florida Statutes §125.01, §163.3161, §236.24(1), §380.06
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Funds collected from impact fees cannot be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development.

Prior to the imposition of impact fees, the local government must conduct a study to establish the costs to be recovered though the fees. Miami-Dade County conducted these studies for the City of Miami Gardens when this area was unincorporated.

Fund/Account Number

Special Revenue Fund
106-00-00-363-210-00 (General Administration Fee)
106-00-00-363-220-00 (Police Impact Fee)
106-00-00-363-270-00 (Parks Improvement Impact Fee)
106-00-00-363-271-00 (Parks Open Space Impact Fee)

Use of Revenue

Special Revenue Fund. Restricted to the purpose for which it was received per the above.

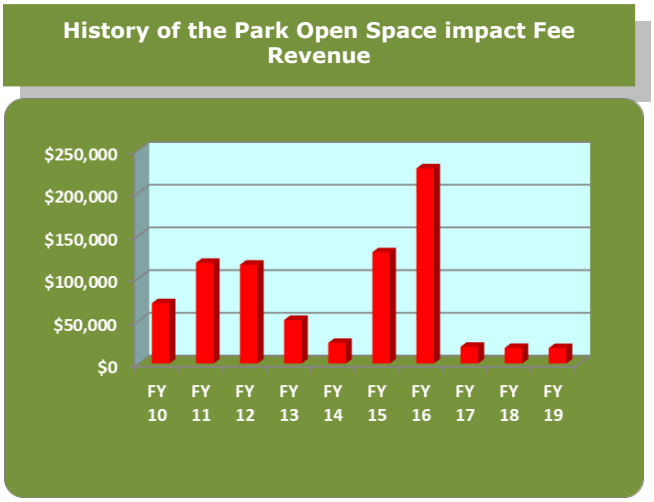
Method/Frequency of Payment: Occasional.

Parks Operations

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$70,636	
FY 11	$117,896	66.91%
FY 12	$115,695	-1.87%
FY 13	$50,908	-56.00%
FY 14	$24,121	-79.15%
FY 15	$130,251	155.86%
FY 16	$228,539	847.47%
FY 17	$19,515	-85.02%
FY 18*	$18,132	-92.07%
FY 19**	$18,000	-7.76%

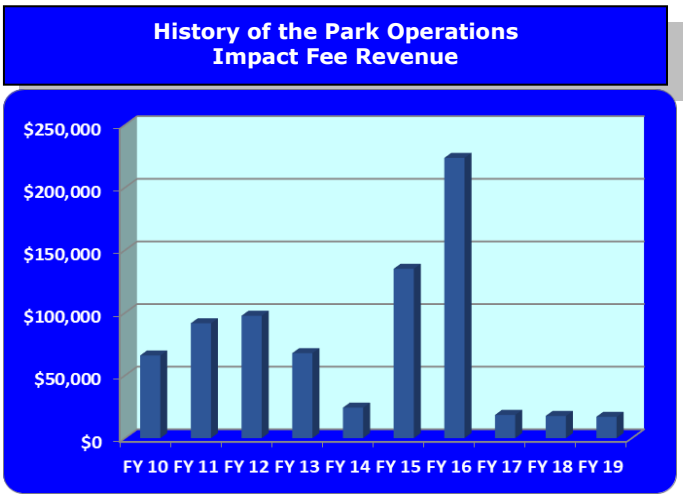
* Estimated ** Budgeted



Parks Operations

Collection History

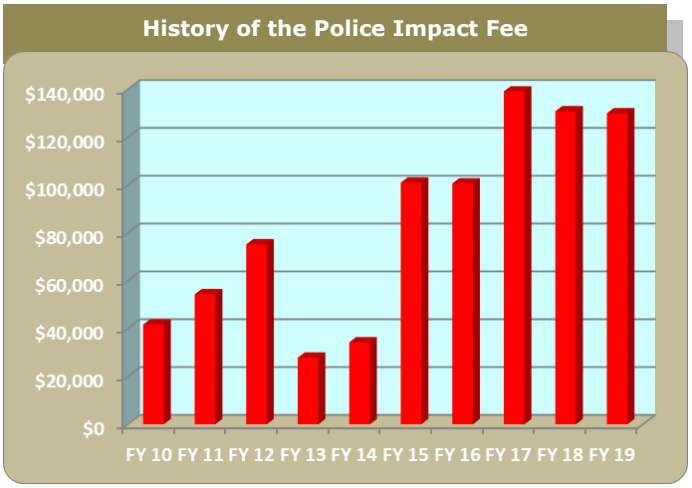
Fiscal Year	Amount	% increase/ (Decrease)
FY 10	$65,950	
FY 11	$91,663	38.99%
FY 12	$97,674	6.56%
FY 13	$67,801	-30.58%
FY 14	$24,290	-75.13%
FY 15	$135,181	99.38%
FY 16	$223,739	821.12%
FY 17	$18,497	-86.32%
FY 18*	$17,667	-92.10%
FY 19**	$17,000	-8.09%



Police

Collection History

Fiscal Year	Amount	% increase/ (Decrease)
FY 10	$41,669	
FY 11	$54,342	30.41%
FY 12	$75,205	38.39%
FY 13	$27,842	-62.98%
FY 14	$34,261	-54.44%
FY 15	$101,043	262.92%
FY 16	$100,672	193.84%
FY 17	$139,128	37.69%
FY 18*	$130,823	29.95%
FY 19**	$130,000	-6.56%

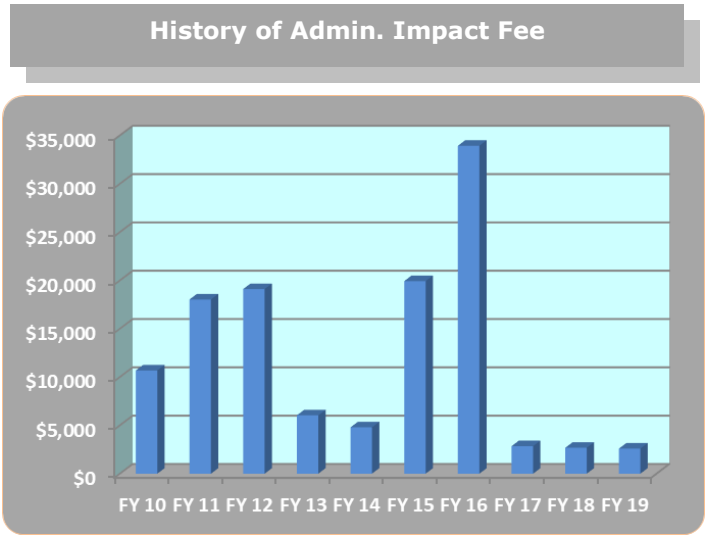


Admin

Collection History

Fiscal Year	Amount	% increase/ (Decrease)
FY 10	$10,683	
FY 11	$18,029	68.76%
FY 12	$19,105	5.97%
FY 13	$6,040	-68.39%
FY 14	$4,798	-74.89%
FY 15	$19,932	230.00%
FY 16	$33,947	607.52%
FY 17	$2,852	-85.69%
FY 18*	$2,685	-92.09%
FY 19**	$2,600	-8.84%

* Estimated ** Budgeted



Discussion
Impact fee collection varies with the construction economy.

Law Enforcement Training Trust Fund (L.E.T.T. F.)

Revenue Description
The distribution of traffic fines is regulated by Florida Statue 318.18 and 318.21. These laws clearly describe where certain portions of a traffic fine are to be distributed. For instance, a set amount goes to the Child Welfare Trust Fund ($1.00) and the Juvenile Justice Trust Fund ($1.00). Other distributions are by percentage: 20.6% to the State's General Fund, 7.2% to the Emergency Medical Services fund, 8.2% to the Brain & Spinal Cord fund, etc.

When a citations is issued within a municipality, the statutes allocate 50.8% of the fine to the City's General Fund (Florida Statutes §318.21(2)(g)(2)). An additional $2.00 per ticket is designated to be used for law enforcement training purposes. The City has established a Law Enforcement Training Trust Fund (L.E.T.T.F.) to receive these funds per Florida Statute §938.15 and §318.18(1)(d).

Legal Basis for Revenue
Florida Statutes §318.18(1)(d) and §938.15
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
Municipalities and counties may assess an additional $2.00 on each ticket to pay for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator, on a form provided by the State, for local funding.

Workshops, meetings, conferences, and conventions shall, on a form approved by the state for use by the employing agency, be individually approved by the employing agency's administrator prior to attendance. The form shall include, but not be limited to, a demonstration by the employing agency of the purpose of the workshop, meeting, conference, or convention; the direct relationship of the training to the officer's job; the direct benefits the officer and agency will receive; and all anticipated costs.

Fund/Account Number
Special Revenue Fund
106-00-00-359-006-00

Use of Revenue
Special Revenue Fund. Funds are restricted to the purpose for which they were received per the above.

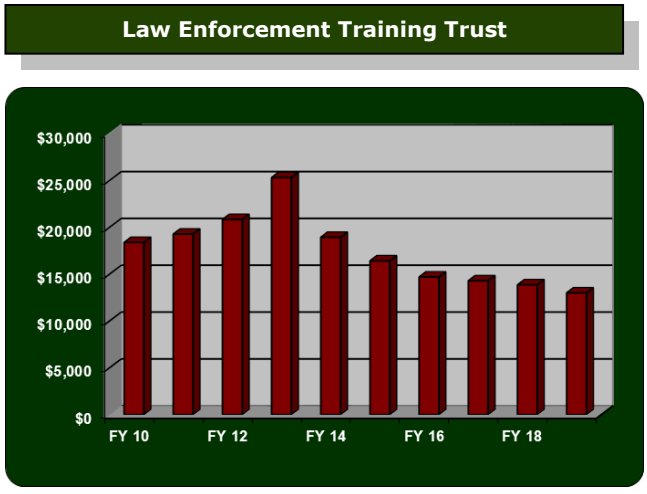
Method/Frequency of Payment
The City receives its allocation monthly from the Miami-Dade County Clerk of Courts by check.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$18,386	
FY 11	$19,281	4.87%
FY 12	$20,831	8.04%
FY 13	$25,309	21.50%
FY 14	$18,938	-9.09%
FY 15	$16,419	-35.13%
FY 16	$14,699	-22.38%
FY 17	$14,294	-12.94%
FY 18*	$13,867	-5.66%
FY 19**	$13,000	-9.05%

* Estimated ** Budgeted

*



Discussion
The City receives these funds as part of each traffic ticket issued within the City's municipal boundaries designated for specific use of training for police sworn personnel only.

Capital Projects Fund

Grants and Donations

Revenue Description
Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but it is much more likely for the revenues to be received after completion of the activity for which the grant was awarded and paid on a reimbursement basis.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
CIP Fund

Use of Revenue
CIP Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment
Occasional. No set frequency.

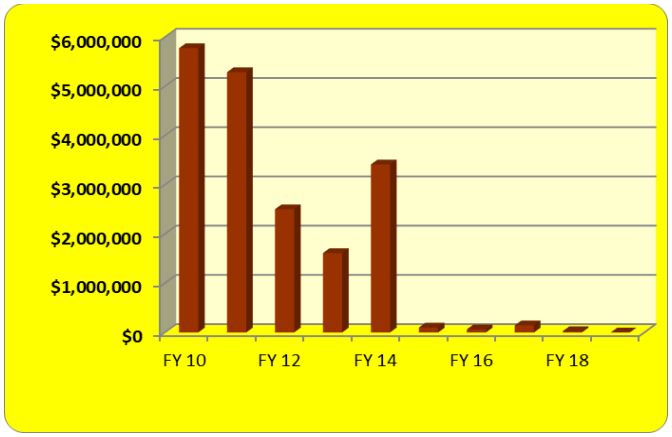
Basis for Budget Estimate
Estimate for the budget is based on approved or pending grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$5,776,483	
FY 11	$5,287,776	-8.46%
FY 12	$2,503,463	-52.66%
FY 13	$1,611,944	-35.61%
FY 14	$3,413,232	111.75%
FY 15	$100,376	-97.06%
FY 16	$63,471	-36.77%
FY 17	$143,738	126.46%
FY 18*	$24,965	-82.63%
FY 19**	$0	-100.00%

* Estimated ** Budgeted

History of Grants and Donations Revenue to the Capital Projects Fund



Discussion
Grants have comprised a major portion of the construction capital that the City has had available since its inception. Local, state and Federal grants has been received for a variety of activities including parks, roads, stormwater and beautification.

Proceeds of Long Term Debt (Bonds)

Revenue Description
Periodically, the City issue debt in order to finance its major capital projects. These projects range from street improvements, parks acquisition and improvements, the purchase of property and the design/constriction of new building and facilities, and the purchase/renovation of older buildings.

Bonds are the municipal way of borrowing. The City issues bonds or notes upon which the City indicates the interest rate it will pay to the lender and the timeframe for repayment. There are several varieties of bonds, but the most common is the revenue bond. Revenue bonds are loans backed the City's pledge of certain, specified revenue for repayment. These pledged revenues can be almost any revenues the City receives except property taxes. Revenue bonds are usually sold on a negotiated basis with potential lenders. Smaller revenue issues, like ours, are solicited on a competitive basis with area lending institutions through sealed bids.

If property taxes are pledged, Florida requires that such bond be approved by a referendum of the voters. This pledge states that the City will guarantee the repayment of these bonds even it takes a tax increase to do so. These tax-backed bonds are called General Obligation Bonds (GO Bonds). These are usually sold on the open market in New York City through a major underwriting agency.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Capital Improvement Fund
300-00-00-384-100-01

Use of Revenue
Various Operating Funds. Restricted to Capital facilities purchase, design, and construction.

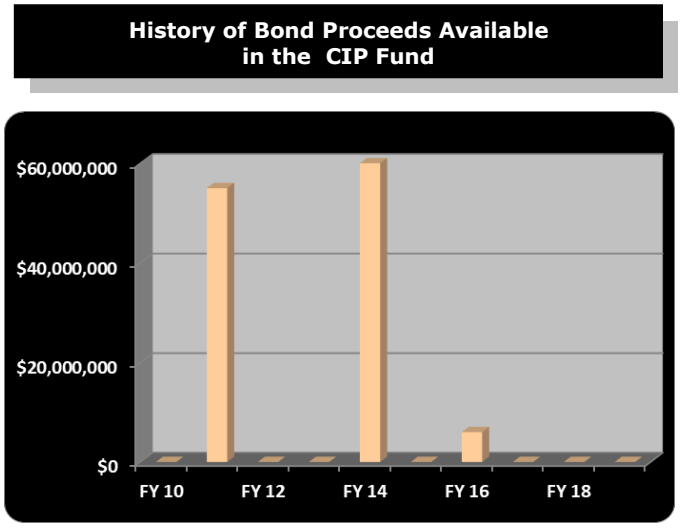
Method/Frequency of Payment
Funds are received upon issuance of the bonds.

Basis for Budget Estimate
Estimate is the amount of the planned bond issue.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$0	
FY 11	$55,000,000	100.00%
FY 12	$0	-100.00%
FY 13	$0	0.00%
FY 14	$60,000,000	100.00%
FY 15	$0	100.00%
FY 16	$6,000,000	100.00%
FY 17	$0	-100.00%
FY 18*	$0	0.00%
FY 19**	$0	0.00%

* Estimated ** Budgeted



Discussion
In FY 2011 the City issued $55,000,000 in Certificates of Participation (COPS) to finance the City's new City Hall complex. In FY 2014 the City issued $60,000,000 General Obligation Bond for the Parks and Recreation improvement projects and purchase of crime prevention equipment. This bond issuance was approved by voters on April 21, 2014. The bond proceeds in FY 2016 were for the completion of the City Hall complex.

Transfers In

Revenue Description
Transfers-in represent two types of transfers from other operating Funds. The first are capital transfers. These are programmed transfers of funds for specific capital projects. With the addition of the Capital Improvement Projects Fund, most capital projects are now funded in, and managed out of, this Fund. These transfers represent either the full or partial cost of a proposed project. Often, these funds are the City's match for a grant that was received.

The second type of transfer-in is for debt service on the City's capital-related bond issues. The projects undertaken with bond funds thus far have been for the benefit of both the General Fund and the Transportation Fund. Both Funds transfer their proportionate share of the annual debt service to the CIP Fund from where the bond payment is actual made.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter - Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4.
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Capital Improvement Project Fund: 300-00-00-381-015-10 to 300-00-00-381-030-01
Use of Revenue
Capital Improvement Projects Fund. Restricted.

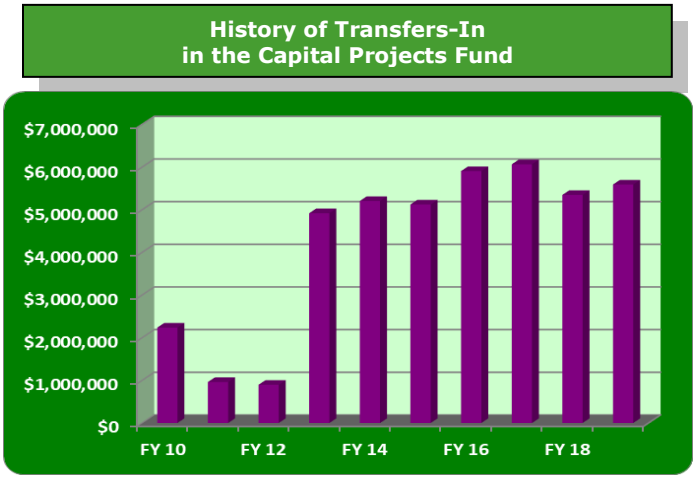
Method or Frequency of Payment
Transferred with the approval of the annual budget.

Basis for Budget Estimate
Estimate for the budget is based on a formula which varies for each covered service. These are as follows:

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$2,235,869	
FY 11	$960,661	-57.03%
FY 12	$895,817	-6.75%
FY 13	$4,918,298	449.03%
FY 14	$5,204,701	5.82%
FY 15	$5,123,069	-1.57%
FY 16	$5,905,368	15.27%
FY 17	$6,063,974	2.69%
FY 18*	$5,346,828	-11.83%
FY 19**	$5,590,299	4.55%

* Estimated ** Budgeted



Discussion
Transfers-in to the Capital Projects Fund are largely as a result of capital construction programs being carried out by other Funds. Often they are needed to supplement a grant that was received. Also, the City Council periodically transfers monies into the Fund to use for future projects and for contingency on current projects.

Stormwater Utility Fund

Stormwater Utility Fee

Revenue Description
USEPA has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's National Pollutant Discharge Elimination System (NPDES) Permit Program through efficient operations and the use of Best Management Practices (BMP).

In order to implement such a program, the State of Florida has authorized local governments to establish stormwater utilities and to charge a fee such as necessary to cover the costs of such a program. Miami-Dade County initially established a stormwater utility for the Miami-Gardens area. In April of 2006, the City assumed management of the utility through its own ordinance and interlocal agreement with the County.

Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of $4.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

Legal Basis for Revenue
Florida Statutes §403.0893
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2006-25-106
City of Miami Gardens Resolution 2006-143-489
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
Fee collected must be used for the purposes stated above.

Fund/Account Number
Stormwater Utility Fund
401-00-00-329-600-00

Use of Revenue
Stormwater Utility. Unrestricted.

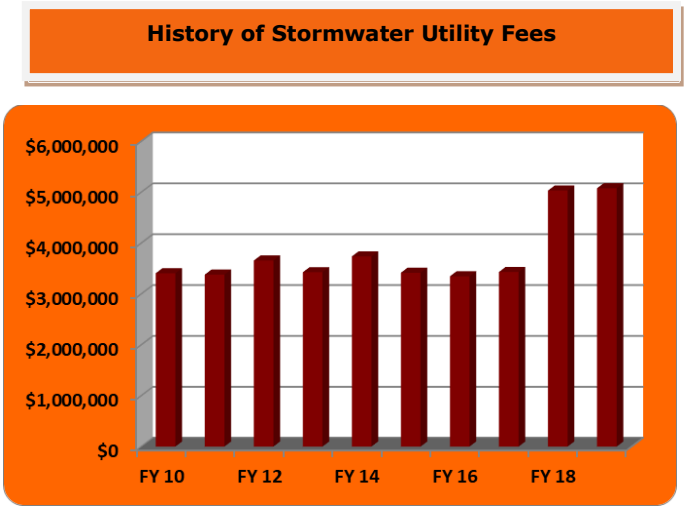
Method/Frequency of Payment
Prior to FY 2014 Stormwater Utility Fees are collected from each City of Miami Gardens property owner (or tenant) through either the City of North Miami Beach's Water and Sewer System or through the Miami-Dade County Water & Sewer Department as part of their monthly bill. For properties that are not currently on either of these systems, the City bills directly on a quarterly basis. For FY 2014 the City utilized the uniform method of billing allowed under Florida Statute for the fees to be collected under the tax bill as a special assessment.

Basis for Budget Estimate
Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times $6.00 per month.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$3,407,248	
FY 11	$3,380,061	-0.80%
FY 12	$3,658,510	8.24%
FY 13	$3,427,434	-6.32%
FY 14	$3,738,462	9.07%
FY 15	$3,417,638	-8.58%
FY 16	$3,347,569	-2.05%
FY 17	$3,432,239	2.53%
FY 18*	$5,033,843	46.66%
FY 19**	$5,078,304	0.88%

* Estimated ** Budgeted



Discussion
In April 2007, the City took over the Stormwater Utility from Miami-Dade County. When the City assumed the program, the County turned over its drainage basins, culverts and drains located on City-owner streets. It also turned over approximately 10 miles of canal systems which we have to maintain. Currently the City is paying the County to continue to maintain these canals. Rates were increased in FY 2018 from $4 to $6.

Permitting (Flood Plain Management) Fees

Revenue Description
As part of the requirements the City must comply with in order to participate in the National Flood Insurance Program is a plan review process for all new construction and substantial improvements. The floodplain fees are designed to cover the costs of administering this program to comply with the federal regulations. Fees are charged upon application for a qualifying process, either to the developer or to the resident.

Legal Basis for Revenue
National Flood Insurance Reform Act of 1994 (42 U.S.C. 4101)
City of Miami Gardens Charter Article 4, Section 4.9
Miami-Dade County Code Chapter 11-C
City of Miami Gardens Ordinance 2004-07-23
City of Miami Gardens Ordinance 2009-20-192

Special Requirements
Fee collected must be used for the purposes stated above.

Fund/Account Number: Stormwater Utility Fund
401-00-00-329-500-00

Use of Revenue: Stormwater Utility. Unrestricted.

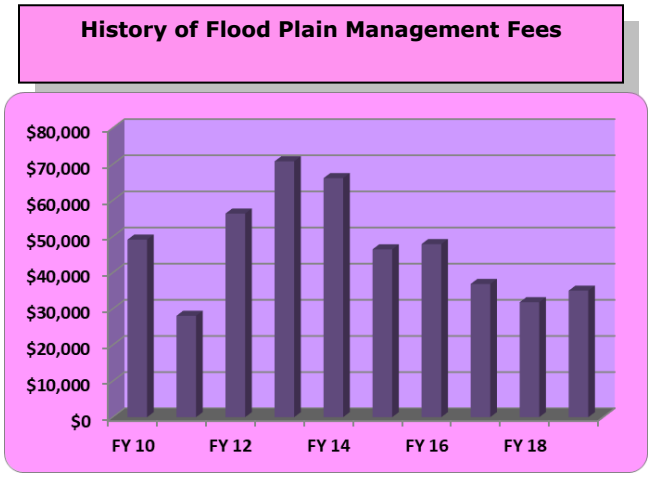
Method/Frequency of Payment
Occasional. flood plain fees are charged upon application for a covered process.

Basis for Budget Estimate: Historical collection.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$49,116	
FY 11	$28,045	-42.90%
FY 12	$56,325	100.84%
FY 13	$70,776	25.66%
FY 14	$66,141	-6.55%
FY 15	$46,431	-29.80%
FY 16	$47,885	3.13%
FY 17	$36,852	-23.04%
FY 18*	$31,799	-13.71%
FY 19**	35000	10.07%

* Estimated ** Budgeted



Discussion
The flood plain management program was established in FY 2008. Prior to this, the building department handled elevation certifications. Currently the program is being administered by the Flood Plain Administrator in the Public Works Department.

I. ENGINEERING SERVICES DIVISION

D. FLOOD PLAIN MANAGEMENT

1.	**CERTIFICATE OF COMPLETION REVIEW**		$	55.00
2.	**CONDITIONAL LOMR REVIEW**			
	a. Multiple lots – up to 5 lots	1st 5 lots	$	275.00
	b. Over 5 lots	Each additional	$	20.00
3.	**ELEVATION CERTIFICATES**			
	a. Processing Elevation Certificate		$	45.00
	b. Processing Tie Beam Elevation Certificate		$	30.00
4.	**FEE FOR PRIVATE DRAINAGE INSPECTION FOR COMPLIANCE WITH THE PROPERTY MAINTENANCE ORDINANCE.** The Floodplain Administrator conducts these inspections and coordinates with facility management. The following are options for these facilities once a year: **a.** The City inspects for a charge of $ 50.00. Any maintenance and associated cost required as a result of this inspection is the facility's responsibility, including requiring a reasonable time frame to fix the system or re-inspection fee if not ready for inspection. **b.** The facility provides an inspection and report to the City, no charge by the City, once a year. **c.** The facility provides maintenance on a yearly basis, and provides receipts to the City annually.	Each insp.	$	50.00
5.	**FLOODPLAIN CONSTRUCTION INSPECTIONS**			
	a. Inspection in lieu of elevation certificate (as allowed)		$	125.00
	b. Re-inspection, after 1st failed inspection		$	55.00
	c. Substantial damage/improvement inspection		$	50.00
6.	**FLOOD PROOFING REVIEW**		$	355.00
7.	**FLOOD ZONE INQUIRY** (to include Flood Zone Letter)		$	45.00
8.	**LETTER OF MAP REVISION (LOMR) REVIEW**			
	a. Single structure		$	275.00
	b. Each additional structure		$	20.00
9.	**PLAN REVIEW**			
	a. Plan Review			
	1. Commercial		$	210.00
	2. Residential		$	90.00
	b. Revisions			
	1.	50% original fee		
	2. MINIMUM		$	55.00
	c. To Establish Substantial Improvement			
	1. Commercial		$	200.00
	2. Residential		$	95.00
10.	**PREPARATION OF MATERIALS FOR VARIANCES AND APPEALS** Flood criteria and other finished floor elevations requirements.			
	a. Commercial	Each unit	$	1,175.00
	b. Residential	Each unit	$	695.00
11.	**PROCESSING OF PUBLIC NOTICES AND ADVERTISEMENT**	Each ad	$	130.00
12.	**RE-INSPECTIONS** Work should be completed and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to Code or the approved drawings a re-inspection will be necessary.		$	76.00
13.	**REVIEW OF STRUCTURES IN FLOOD ZONE X**		$	275.00
14.	**SEDIMENT AND EROSION CONTROL INSPECTION** This is performed to comply with the federal and state NPEDS permit requirements including review, inspection, reports, etc.		$	150.00

Interest Income

Revenue Description
This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 2008, the City began allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: Stormwater Utility Fund
401-00-00-361-100-00

Use of Revenue: Stormwater Fund, unrestricted.

Method/Frequency of Payment
Interest is credited to the City's account on a monthly basis by the respective depository.

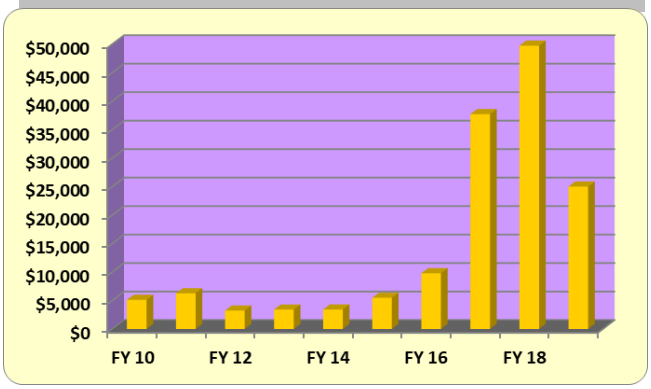
Basis for Budget Estimate
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$5,105	
FY 11	$6,261	22.64%
FY 12	$3,226	-48.48%
FY 13	$3,401	5.44%
FY 14	$3,420	0.56%
FY 15	$5,469	59.91%
FY 16	$9,776	78.75%
FY 17	$37,721	285.85%
FY 18*	$49,736	31.85%
FY 19**	$25,000	-49.73%

* Estimated ** Budgeted

History of Earned Interest Income Revenue to the Stormwater Utility Fund



Grants and Donations

Revenue Description
Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but it is much more likely for the revenues to be received after completion of the activity for which the grant was awarded and paid on a reimbursement basis.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund except for Stormwater grants as the Stormwater Fund is an enterprise fund and grants should be expensed within the fund.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: Stormwater Fund
401-00-341-2001-00 (State Grant)

Use of Revenue
Stormwater Fund. Restricted to the purpose for which it was received.

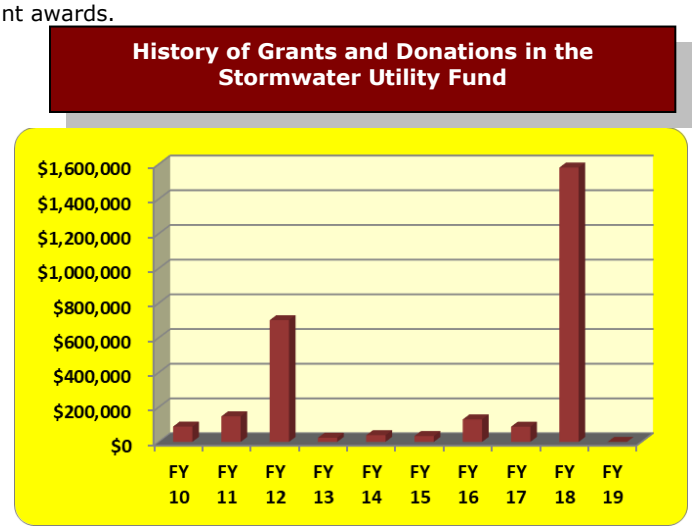
Method/Frequency of Payment: Occasional.

Basis for Budget Estimate
Estimate for the budget is based on approved or pending grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$88,275	
FY 11	$147,301	66.87%
FY 12	$701,670	376.35%
FY 13	$24,000	-96.58%
FY 14	$38,650	61.04%
FY 15	$34,000	-12.03%
FY 16	$129,888	282.02%
FY 17	$87,640	-32.53%
FY 18*	$1,581,425	1704.46%
FY 19**	$0	-100.00%

* Estimated ** Budgeted



Discussion
Grants have comprised a major portion of the stormwater construction capital that the City has had available since its inception. Local, state and Federal grants are received for specific projects.

Funds not expended in any particular fiscal year are carried over to the new budget in the same line item for continuity.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description
It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding be needed and provides the public with transparency with regards to our reserve.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: Stormwater Utility Fund
401-00-00-389-900-00

Use of Revenue: Restricted to stormwater uses.

Method/Frequency of Payment: N/a.

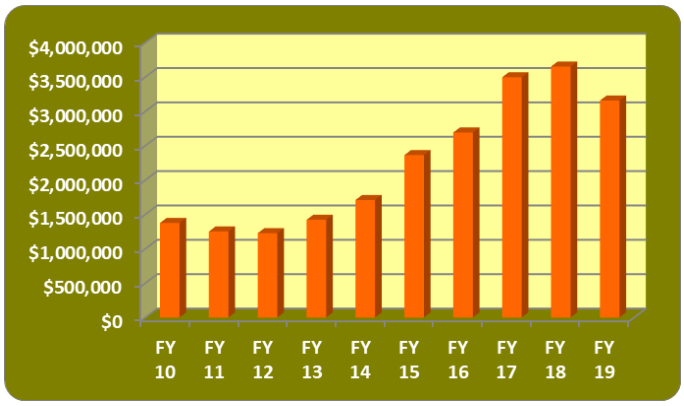
Basis for Budget Estimate
Budgeted amount is based on prior year's audit or estimate if audit is not complete.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$1,375,440	
FY 11	$1,250,982	-9.05%
FY 12	$1,225,840	-2.01%
FY 13	$1,422,103	16.01%
FY 14	$1,708,955	20.17%
FY 15	$2,362,274	38.23%
FY 16	$2,691,155	13.92%
FY 17	$3,494,631	29.86%
FY 18*	$3,651,533	4.49%
FY 19**	$3,156,347	-13.56%

* Estimated ** Budgeted

History of Budgeted Fund Balance Reserve in the Stormwater Utility Fund



Discussion
The City budgets its entire fund balance in all of its operating funds. Most of the funds appropriated in this manner are from previously, unspent Stormwater Fees.

It is anticipated that the reserve will serve primarily as the funding source for any required match on stormwater grants that the City receives.

Community Development Block Grant Fund

Grants and Donations

Revenue Description
Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
104-00-00-331-000-00 (Community Development Block Grant)

Use of Revenue
CIP Fund. Restricted to the purpose for which it was received.

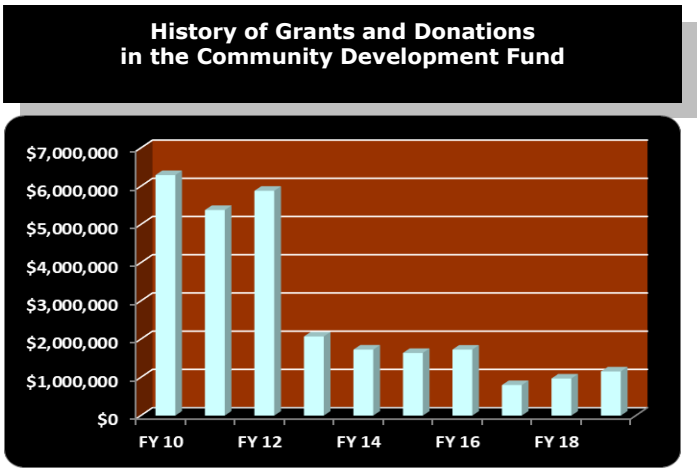
Method/Frequency of Payment
Basic grant is by entitlement on a yearly basis. Other donations and grants are received on an occasional basis. There is no set frequency.

Basis for Budget Estimate
Estimate for the budget is based on approved or pending grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$6,293,302	
FY 11	$5,379,937	-14.51%
FY 12	$5,883,794	9.37%
FY 13	$2,069,751	-64.82%
FY 14	$1,727,704	-16.53%
FY 15	$1,638,977	-5.14%
FY 16	$1,727,116	5.38%
FY 17	$800,339	-53.66%
FY 18*	$971,071	21.33%
FY 19*	$1,155,994	19.04%

* Award amount



Discussion
The City received its first CDBG Grant as an entitlement city in FY 2007 after completing its Consolidated Plan. In FY 2010, the City was awarded additional NSP funding as well as several ARRA (Stimulus) funding grants. In recent years, the City has only been receiving the annual entitlement from HUD for the CDBG Grant. This is a reimbursable grant, until expenses are incurred, the City cannot draw on the funding.

State Housing Initiative Partnership Grant Fund (SHIP)

Grants

Revenue Description
The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

Legal Basis for Revenue
Laws of Florida, Chapter 2007-198
Florida Statutes §201.15 and §420.9071(9)
City of Miami Gardens Charter Article 4, Sec. 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing several provisions. Additional procedures exist regarding the local government's submission of its local housing assistance plan.

Fund/Account Number: 103-00-00-331-000-00

Use of Revenue
The City must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; additionally, funds may not be pledged to pay the debt service on any bonds.

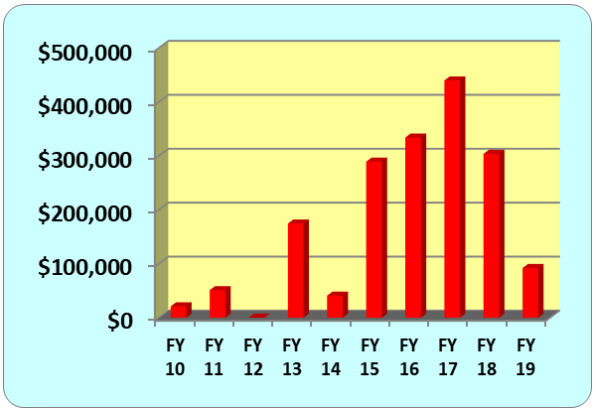
Method/Frequency of Payment
Basic grant is by entitlement on a yearly basis.

Basis for Budget Estimate
Estimate for the budget is based on approved or pending grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$20,882	
FY 11	$50,914	143.82%
FY 12	$0	-100.00%
FY 13	$174,480	100.00%
FY 14	$40,767	-76.64%
FY 15	$289,264	609.55%
FY 16	$333,898	15.43%
FY 17	$439,663	31.68%
FY 18*	$303,707	-30.92%
FY 19*	$92,033	-69.70%

History of Grants and Donations Revenue to the SHIP Fund



* Award

Discussion
The City received its first SHIP Grant in FY 2007 after completing its Housing Assistance Plan. Funds have been used exclusively for single family housing rehab thus far.

Law Enforcement Trust Fund

Law Enforcement Trust Fund (L.E.T.F.) Revenue

Revenue Description
Section 932.701-707, Florida Statutes, establishes the procedure for local law enforcement departments to seize contraband and sell these assets. The law enables law enforcement agencies to seize anything that was used in, or acquired with proceeds of, felonious criminal actions. The seizure is accomplished through a civil process, as opposed to the underlying criminal law-based prosecution. It requires that contraband forfeiture trust funds be used only for the expressly specified purposes set forth in the statute.

Legal Basis for Revenue
Florida Statutes §932.701-707
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
Monies received from law enforcement seizures can only be used for specific purposes as outlined in Florida Statutes.

If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the board of county commissioners or the governing body of the municipality. Such proceeds and interest earned there from shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

After July 1, 1992, and during every fiscal year thereafter, any local law enforcement agency that acquires at least $15,000 pursuant to the Florida Contraband Forfeiture Act within a fiscal year must expend or donate no less than 15 percent of such proceeds for the support or operation of any drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). The local law enforcement agency has the discretion to determine which program(s) will receive the designated proceeds.

Fund/Account Number: 107-00-00-359-007-00

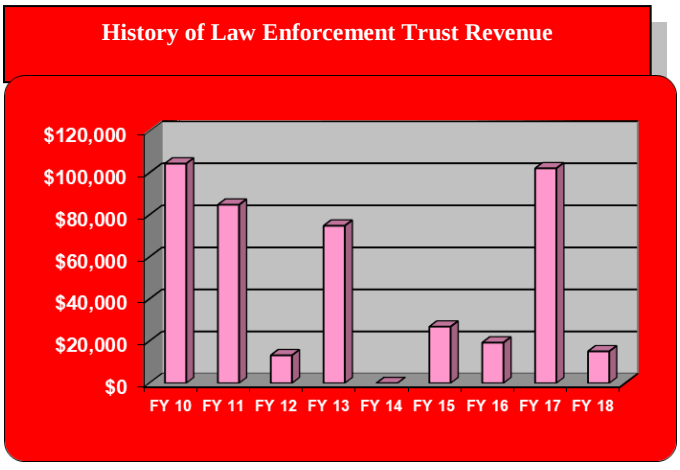
Use of Revenue
Funds are restricted per the above.

Basis for Budget Estimate
Statutes prohibit the anticipatory budgeting of these funds. Only prior year fund balance can be planned for expenditure in the budget.

Discussion
Prior to FY 2008, the City contracted with the Miami-Dade County Police Department for police services, The City did not receive L.E.T.F. funds.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$104,405	
FY 11	$84,845	-18.73%
FY 12	$13,243	-84.39%
FY 13	$74,855	465.24%
FY 14	$0	-100.00%
FY 15	$26,880	100%
FY 16	$19,297	-28.21%
FY 17	$102,164	429.43%
FY 18*	$15,117	-85.20%



* Estimated

Other Non-Operating (Unreserved Fund Balance)

Legal Basis for Revenue
Florida Statutes §932.701-707
Laws of Florida, Chapter 2007-198
Florida Statutes §201.15 and §420.9071(9)
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: Used per statutes.

Fund/Account Number:
LETF Fund: 107-00-00-389-900-00

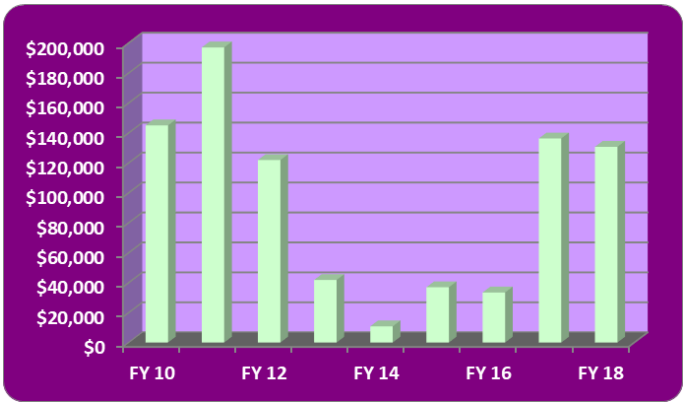
Use of Revenue
HIP Fund. Restricted to the uses for which it was originally received.

Method/Frequency of Payment
N/A. Money appropriated with budget approval.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$144,959	
FY 11	$196,999	35.90%
FY 12	$121,821	-38.16%
FY 13	$41,754	-65.73%
FY 14	$10,781	-74.18%
FY 15	$36,893	242.20%
FY 16	$33,384	-9.51%
FY 17	$136,223	308.05%
FY 18*	$130,635	-4.10%

History of Budgeted Fund Balance Reserve in the LETF Fund



* Estimated

Debt Service Fund

Transfers-In

Revenue Description
As part of the City's internal charge system, the Debt Service Fund is generally responsible for the payment of bond and capital lease debt service for vehicle, equipment and real property purchases. Each year, the department for which the debt was issued must budget and transfer the appropriate debt service amount to the Debt Service Fund to make the bond payment.

This charge is based on the actual debt service for the various vehicles, equipment and real property purchased through bond and capital lease financing.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Debt Service Fund 201-00-00-381-000-00

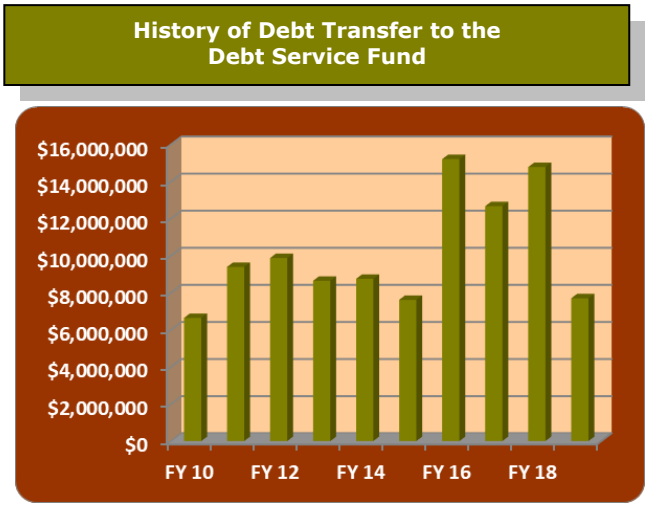
Use of Revenue
Debt Service Fund. Restricted to Debt Service.

Method/Frequency of Payment
The City's Finance Department transfers total prior to the debt service payment date or on a monthly pro-rata basis.

Basis for Budget Estimate
Estimate for the budget is based on actual debt service schedule.

Collection History

Collection History		
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$6,637,910	
FY 11	$9,388,361	41.44%
FY 12	$9,866,989	5.10%
FY 13	$8,641,617	-12.42%
FY 14	$8,745,307	1.20%
FY 15	$7,612,215	-12.96%
FY 16	$15,205,035	99.75%
FY 17	$12,663,777	-16.71%
FY 18*	$14,775,032	16.67%
FY 19**	$7,697,779	-47.90%



* Estimated ** Budgeted

Discussion

This component of the internal cost allocation system was developed in order to ensure that each department paid its fair share of the debt service from the various city financings. The jumps in FY 2010 and FY 2011 debt service is due to the issuance of two bonds in FY 2010. Fiscal year 2013 reflects a decrease as one bond issuance was paid off and proceeds from the sale of property were used to pay FY 2013 debt service in lieu of funds transferred from the General Fund. The increase in FY 2014 is attributed to the $3.7 million master lease agreement issued in FY 2013. The increase in FY 2016 is attributed to the refinancing of the Taxable Revenue Bonds Series 2009 in the amount of $6.3 million, the proceeds were recognized in the General Fund and transfer in to the Debt Service Fund. In fiscal year 2018, the City paid off two issuances (Master Lease Series 2013 and 15 Acre Land Sale) which reduced the amount of the debt service and, consequently, the transfer in from the General Fund.

Ad Valorem Taxes

Revenue Description
In April 2014, the City issued a referendum for voters' approval for the issuance of General Obligation Bond to provide funding for building and improvements to Parks and Recreation facilities. The bond proceeds are also to be used for the purchase of crime prevention equipment. The referendum was passed and the General Obligation Debt was issued in July 2014. The City will levy a debt millage for 25 years to provide debt payments for this issuance. The first levy of taxes begins in FY 2015.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2014-09-320

Special Requirements
None.

Fund/Account Number
Debt Service Fund 201-00-00-311-000-00

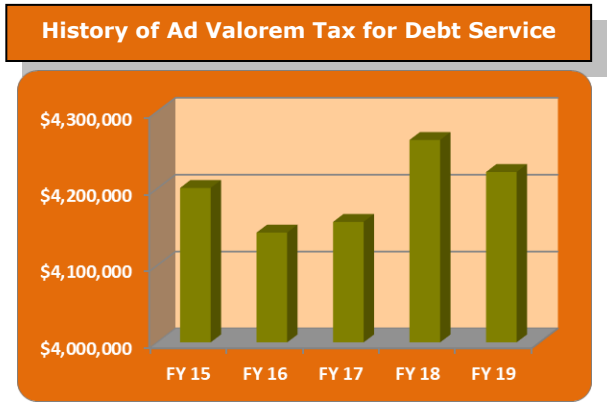
Use of Revenue
Debt Service Fund. Restricted to GO Bond payment.

Basis for Budget Estimate
Estimate for the budget is based on actual debt service schedule.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 15	$4,200,807	
FY 16	$4,142,743	-1.38%
FY 17	$4,156,660	0.34%
FY 18*	$4,263,225	2.56%
FY 19**	$4,221,550	-0.98%

* Estimated ** Budgeted




CITY OF MIAMI GARDENS
2003

RESOLUTION NO. 2018-146-3560

A RESOLUTION OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING A FINAL MILLAGE RATE AT A PUBLIC HEARING TO BE LEVIED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2018, THROUGH SEPTEMBER 30, 2019 FOR OPERATING PURPOSES; ESTABLISHING THE ROLLBACK RATE; ESTABLISHING THE VOTED DEBT MILLAGE RATE APPROVED BY THE ELECTORATE; PROVIDING FOR DIRECTIONS TO THE CITY CLERK; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 25, 2018, the City Council adopted Resolution No. 2018-133-3547 determining a "not to exceed" Operating Millage Rate and a Debt Millage Rate for the fiscal year commencing October 1, 2018 ("Fiscal Year 2018-2019"), and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2018-2019 commencing October 1, 2018, and

WHEREAS, the public and all interested parties have had the opportunity to address their comments to the City Council and the City Council has considered the comments of the public regarding the millage rate,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. COMPUTATION OF THE ROLLBACK RATE: The roll-back rate for FY 2018-2019 is 6.4244 mills.

Section 3. ADOPTION OF FINAL MILLAGE RATE: The City Council hereby adopts and establishes the final operating Millage Rate for the City of Miami Gardens for FY 2018-2019 at 6.9363 mills, which is $6.9363 per $1,000.00 of taxable property value within the City of Miami Gardens, Florida. The percent increase of this millage rate over the roll-back rate is 7.97%.

Section 4. ADOPTION OF VOTED MILLAGE RATE: The City Council hereby adopts and establishes the Voted Millage Rate for the City of Miami Gardens for FY 2018-2019 at 0.9709 mills, which is $0.9709 per $1,000 of taxable value within the City of Miami Gardens, Florida.

Section 5. The City's aggregate millage rate is 7.9072 (a combined total Millage of 6.9363 Mills for operating and 0.9709 Mills for debt service).

Section 6. DIRECTIONS TO THE CITY CLERK: The City Clerk is directed to certify copies of this resolution to the Property Appraiser, Tax Collector and the Miami-Dade County Board of County Commissioners.

Section 6. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS SPECIAL MEETING HELD ON SEPTEMBER 26, 2018

ATTEST:

Oliver Gilbert III, MAYOR

Mario Bataille, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.

City Attorney

SPONSORED BY: Cameron Benson, City Manager

MOVED BY: Councilwoman Robinson
SECONDED BY: Councilwoman Davis

VOTE: 7-0

Mayor Oliver Gilbert, III	X (Yes)	____ (No)
Vice Mayor Rodney Harris	X (Yes)	____ (No)
Councilwoman Lisa C. Davis	X (Yes)	____ (No)
Councilman Erhabor Ighodaro, Ph.D.	X (Yes)	____ (No)
Councilwoman Lillie Q. Odom	X (Yes)	____ (No)
Councilwoman Felicia Robinson	X (Yes)	____ (No)
Councilman David Williams Jr	X (Yes)	____ (No)

State of Florida
County of Miami-Dade

CERTIFICATION

I, the undersigned, duly appointed City Clerk of the City of Miami Gardens, Florida, hereby certify that the attached is a true and correct copy of RES 2018-146-3560 **as shown in the records of the city on file in the office of the city clerk.**

Witness, my hand and the corporate seal of the city of Miami Gardens, Florida, this 10TH **day of** OCT 2018.

M. Butrell

City Clerk
City of Miami Gardens, Florida

ORDINANCE NO. 2018-14-395

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2018-2019 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR INTERFUND TRANSFERS; PROVIDING FOR AUTOMATIC AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 4.5 of the City of Miami Gardens (the "City") Charter, the City Council is required to adopt an annual budget for the City, and

WHEREAS, the City Manager has prepared a tentative budget document, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2018-2019, and

WHEREAS, the proposed Fiscal Year 2018-2019 budget for the City of Miami Gardens, included an estimate of revenues and expenditures, and

WHEREAS, the City Manager has provided for various City departments in the budget, and

WHEREAS, the City Council has determined the amount of money which must be raised to conduct the affairs of the City as required by City-operating funds, departments, offices and agencies for Fiscal Year 2018-2019, so that the business of the City may be conducted on a balanced budget, and

WHEREAS, the City Council has also determined the amount necessary to be raised by ad valorem taxes and other taxes or special assessments upon all of the property, real and personal, within the corporate limits of the City of Miami Gardens, and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, will be held by the City on Wednesday, September 12, 2018 at 6:00 p.m., and Wednesday September 26, 2018, at 6:00 p.m. at City Hall, 18605 NW 27 Ave., Miami Gardens, FL 33056, and

WHEREAS, said public hearings have been held as stated above and comments from the public concerning said budget have been heard and considered, and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves, and

WHEREAS, during the course of a budgetary year, the City applies for and/or receives certain grants and reimbursements, and

WHEREAS, the City does not know the dollar amount of the grants or reimbursements that will be awarded at the time that the budget is approved, and

WHEREAS, when grants are awarded, reimbursements, unexpected revenues and donations are accepted by the City, these funds must be accounted for in the budget, and

WHEREAS, it is more expedient to allow the Resolution accepting the grant or donation to enact the necessary budget transfers and amendments,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

SECTION 2. BUDGET ADOPTION:

A. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments for the Fiscal Year beginning October 1, 2018, and ending September 30, 2019:

FUND	FY 2018-2019 PROPOSED
GENERAL FUND	$ 74,735,676
TRANSPORATION FUND	9,496,162
DEVELOPMENT SERVICES	2,679,803
CAPITAL PROJECTS	6,657,508
STORMWATER	5,633,490
COMMUNITY DEVELOPMENT BLOCK GRANT	1,095,994
DEBT SERVICE	12,311,353
TOTAL OPERATING APPROPRIATIONS	**$ 112,690,987**

B. The following revenues will be available during Fiscal Year 2018-2019 to meet the foregoing appropriations:

GENERAL FUND	
Property Taxes	$ 30,659,872
Franchise Fees	2,990,000
Intergovernmental Revenue	12,524,529
Utility Taxes	10,572,848
Fines and Forfeitures	5,260,900
Public Safety	2,542,947
Licenses & Permits	2,593,500
Miscellaneous	2,183,650
Culture & Recreation	4,032,000
Interfund Transfers	1,375,430
TOTAL REVENUES	**$ 74,735,676**

TRANSPORTATION FUND		
Fuel Taxes	$	2,340,447
Citizens Independent Transportation Trust		4,300,000
State Revenue Sharing		894,259
Permits		102,000
Miscellaneous Revenues/Interest		139,058
Interfund Transfers		202,924
Re-appropriated Fund Balance		1,517,474
TOTAL REVENUES	**$**	**9,496,162**
DEVELOPMENT SERVICES FUND		
Building Fees and Charges	$	2,670,742
Other Revenues		9,061
TOTAL REVENUES	**$**	**2,679,803**
CIP FUND		
From General Fund	$	5,590,298
Build America Bonds Rebate		1,067,210
Interest and Miscellaneous		-
TOTAL REVENUES	**$**	**6,657,508**
STORMWATER FUND		
Stormwater Assessments	$	5,078,304
Permits		35,000
Miscellaneous		25,000
Re-appropriated Fund Balance		495,186
TOTAL REVENUES	**$**	**5,633,490**
COMMUNITY DEVELOPMENT BLOCK GRANT FUND		
Grants	$	1,095,994
TOTAL REVENUES	**$**	**1,095,994**
DEBT SERVICE FUND		
Ad Valorem Taxes	$	4,221,550
Transfers In		8,089,803
TOTAL REVENUES	**$**	**12,311,353**

SECTION 3. EXPENDITURE OF FUNDS: The City Manager is authorized to expend or contract for expenditures, pursuant to the Charter of the City of Miami Gardens and adopted Code of Ordinances, in accordance with the adopted Fiscal Year 2018-2019 budget and budget detail, which is attached hereto and made a part of this ordinance as if it were set forth here in full. The City Manager is hereby authorized to allocate City resources as deemed necessary.

SECTION 4. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority shall include the authority to correct inter-fund transfers and accounting allocations.

SECTION 5. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to amend the budget on an as-needed basis in order to correct typographical errors or omissions that are purely scriveners' errors.

SECTION 6. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to appropriate unanticipated revenues as deemed necessary including but not limited to accepting grant or donation of funds or upon issuance of a bond or other municipal debt instrument and re-appropriated "assigned fund balance" for Parks & Recreation operating purpose for completed projects funded from the General Obligation Bond.

SECTION 7. CARRYOVER OF FUNDS: The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2017-18.

SECTION 8. REVENUE MANUAL: All fees shall be set as outlined in the FY 2018-2019 Revenue Manual and any amendments are included in the FY 2018-2019 Annual Operating Budget Document. This manual may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 9. FINANCIAL POLICIES: All policies included under "Financial Policies" in the FY 2018-2019 Annual Operating Budget Document is adopted and approved by Council. The policies may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 10. INTERFUND TRANSFERS: The City Manager is authorized to effectuate all interfund transfers anticipated by this budget to include line items classified as 'Transfers to,' and 'Transfers from' regardless of fund.

SECTION 11. INSTRUCTIONS TO THE CITY MANAGER: The City Manager is authorized to take all actions necessary to implement the terms and conditions of this Ordinance.

SECTION 12. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 13. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 14. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 12th DAY OF SEPTEMBER 2018.

MOVED BY: Councilman Williams

SECONDED BY: Councilwoman Robinson

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 26th DAY OF SEPTEMBER 2018.

Oliver Gilbert III, MAYOR

ATTEST:

MARIO BATAILLE, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Cameron Benson, City Manager

1st READING MOVED BY: Councilman Williams
1st READING SECONDED BY: Councilwoman Robinson

1st VOTE: 6-0

Mayor Oliver Gilbert III	X (Yes) ___(No)
Vice-Mayor Erhabor Ighodaro	___(Yes) ___(No) (absent)
Councilwoman Felicia Robinson	X (Yes) ___(No)
Councilwoman Lillie Q. Odom	X (Yes) ___(No)
Councilwoman Lisa Davis	X (Yes) ___(No)
Councilman Rodney Harris	X (Yes) ___(No)
Councilman David Williams Jr.	X (Yes) ___(No)

2nd READING MOVED BY: Councilman Williams
2nd READING SECONDED BY: Councilwoman Davis

2nd READING VOTE: 7-0

Mayor Oliver Gilbert III	X (Yes)	___(No)
Vice-Mayor Rodney Harris	X (Yes)	___(No)
Councilwoman Felicia Robinson	X (Yes)	___(No)
Councilwoman Lillie Q. Odom	X (Yes)	___(No)
Councilwoman Lisa Davis	X (Yes)	___(No)
Councilman Erhabor Ighodaro	X (Yes)	___(No)
Councilman David Williams Jr.	X (Yes)	___(No)

State of Florida
County of Miami-Dade

CERTIFICATION

I, the undersigned, duly appointed City Clerk of the City of Miami Gardens, Florida, hereby certify that the attached is a true and correct copy of ORD 2018-14-395 **as shown in the records of the city on file in the office of the city clerk.**

Witness, my hand and the corporate seal of the city of Miami Gardens, Florida, this 27 **day of** SEPT. 2018.

M. Butler

City Clerk
City of Miami Gardens, Florida

FLORIDA

Reset Form | Print Form

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2018	County : MIAMI-DADE
Principal Authority : CITY OF MIAMI GARDENS	Taxing Authority : CITY OF MIAMI GARDENS

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$ 4,175,917,558			(1)
2.	Current year taxable value of personal property for operating purposes	$ 400,941,114			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 110,918			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 4,576,969,590			(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 55,436,433			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 4,521,533,157			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 4,187,822,717			(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☑ YES	☐ NO	Number 1	(9)

Property Appraiser Certification — I certify the taxable values above are correct to the best of my knowledge.

SIGN HERE

Signature of Property Appraiser:
Electronically Certified by Property Appraiser

Date :
6/28/2018 11:47 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	6.9363	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 29,047,995		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ 0		(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 29,047,995		(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ 0		(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 4,521,533,157		(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	6.4244	per $1000	(16)
17.	Current year proposed operating millage rate	6.9363	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 31,747,234		(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☑ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☑ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$	29,047,995	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	6.4244	per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$	29,404,283	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$	31,747,234	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	6.9363	per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*		7.97 %	(27)

First public budget hearing	Date :	Time :	Place :
	9/12/2018	6:00 PM EST	Miami Gardens City Hall, 18605 NW 27th Avenue, Miami Gardens, FL 33056

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority	Date : 7/26/2018 9:56 AM
Title : CAMERON BENSON, CITY MGR	Contact Name and Contact Title : MIRTHA DZIEDZIC, FINANCE DIRECTOR
Mailing Address : 18605 NW 27 Ave	Physical Address : 18605 NW 27 AVE
City, State, Zip : MIAMI GARDENS, FL 33056	Phone Number : 3056228000 / Fax Number : 3054741285

Instructions on page 3

Finance And Budget Glossary

Every human endeavor has its own words, phrases, and acronyms that are somewhat unique and that help its practitioners in conducting business. Unfortunately, government is prolific user of such language. Unfortunately, too often these terms are used with unindoctrinated audiences leading to confusion as well as frequently obscuring the message trying to be conveyed.

The following glossary of terms, phrases and acronyms commonly used primarily in municipal finance and budgeting, but also included are terms, phrases and acronyms used is related municipal endeavors such as planning, engineering, public safety and others, as you will find reference to them throughout the full budget document. This glossary is designed to help the reader as they encounter an unfamiliar statement.

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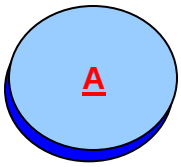


Abatement – A complete or partial waiver of taxes, fees or service charges imposed by the City. **Also:** Reducing the degree or intensity of, or eliminating, pollution.

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Account Groups - Account groups are used to establish accounting control of general fixed assets and the unmatured principal of general long-term obligations. Assets and liabilities of these funds are neither spendable resources nor do they require current appropriation. Therefore, they are accounted for separately from the governmental fund types.

Accountability - Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

Accounting Period – A period of time where the City determined its financial position and results of operations. The City of Miami Gardens' accounting period is October 1st through September 30th each year. The State of Florida's accounting period is July 1 through June 30.

Accounting System – The total structure or system of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

Across-the-Board — This phrase usually refers to a percent increase/decrease in the budget spread equally across government appropriations or within an agency across bureaus or programs.

Accrued Interest – Coupon interest accumulated on a bond or note since the last interest payment or, for a new issue, from the dated date to the date of delivery. Since interest on municipal bonds is payable semi-annually, every six months, when you buy a bond in mid-term you are only entitled to the interest the bond earns after you buy it. The interest earned previously, the accrued interest, belongs to the seller. Some first-time bond buyers think this payment is a hidden charge or fee, not realizing that they will get it back in full at the next interest payment date as tax-free interest.

Accrual Basis of Accounting – The method of accounting which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Accumulated Depreciation **(credit)** - The accumulation of systematic and rational allocations of the estimated cost of a capital item (Machinery, equipment, buildings, certain improvements other than buildings, infrastructure) on a historical cost basis, over the useful live of the item. This account is not used for any networks or subsystems of infrastructure that are reported using the modified approach.

Advanced Refunded Bonds **-** A municipality may sell a second bond issue at a lower interest rate cost, placing the proceeds of the issue in an escrow account from which the first issue's principal and interest will be repaid when due.

Aquifer - An underground geologic formation capable of storing water.

AICPA - American Institute of Certified Public Accountants.

Air Quality Testing - Third party testing programs for low emitting products and materials. Testing certifies that chemical and particle emissions meet acceptable Indoor Air Quality (IAQ) pollutant guidelines and standards. Scientific Certification Systems' (SCS) Indoor Advantage program is an example of this.

Air Quality Standards - The level of pollutants prescribed by regulations that are not to be exceeded during a given time in a defined area.

Activity – A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible***.***

Activity Based Costing – Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actual - Reflects the actual financial activity for the fiscal year on the cash basis of accounting.

Actuarial - A method in the mathematics of risk, especially as it relates to insurance calculations such as premiums, reserves, dividends, and insurance and annuity rates. They work for insurance companies to evaluate applications based on risk.

Actuary - A person who performs actuarial services.

Ad Valorem - A major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills ($0.001) times the non-exempt value of property.

ADA – See: *Americans with Disabilities Act*.

Administrative Services Charges or Fees – See: *Cost Allocation Plan.*

Adopted Budget – The City Council approved budget establishing the legal authority for the expenditure of funds as set for in the adopting Council budget Ordinance.

Advance Refunding Bonds - A financing structure under which new bonds are issued to repay an outstanding bond issue prior to its first call date. Generally, the proceeds of the new issue are invested in government securities, which are placed in escrow. The interest and principal repayments on these securities are then used to repay the old issue, usually on the first call date.

AFIS – See: Aut*omated Fingerprint Identifi-cation System*.

A.I.A. – American Institute of Architects. When used after a person's name, it signifies that the individual is a professional architect as recognized by the state licensing authority.

Aquifer - An underground water-bearing rock formation or group of formations, which supplies groundwater, wells or springs.

Alcoholic Liquor Tax - A tax on gross receipts from the sale of liquor at retail. The tax is collected by the State of Florida and remitted back to the City.

Allocation - The expenditure amount planned for a particular project or service, but an amount that requires additional Council action or "appropriation" before expenditures will be authorized.

Alternative Energy - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Alternative Fuel Vehicle – A car or other vehicle or piece of equipment that is powered by either a non-fossil or a mix of fuels that lower polluting emissions. It is often called a Hybrid Vehicle. Common alternative fuel sources are methanol, propane, E-85 gas, bio-diesel, Compressed National Gas, and electric.

Alternative Energy - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Amended Budget – The adopted budget as formally adjusted as provided for in law.

American Recovery and Reinvestment Act (ARRA) - An act of Congress passed in 2009 providing for grants and other allocations of Federal funds for projects to help put Americans back to work. Also Called Stimulus Grants.

Americans With Disabilities Act (ADA) - A Federal law which addresses discrimination against individuals with disabilities. It requires that governments, among others, take certain actions to ensure access to employment, housing, voting, public facilities and transportation resources for persons with disabilities.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annualization – For Revenues, the extrapolation of a revenue stream for an annual period based on a partial year collection. For expenditures, the cost of funding a budget issue for one complete fiscal year based on partial year expenditures.

Annuity - A contract between an insurance company and an individual which generally guarantees lifetime income to the individual or whose life the contract is based in return for either a lump sum or periodic payment to the insurance company. Interest earned inside an annuity is income tax-deferred until it is paid out or withdrawn.

Appraiser – One who is trained and educated in the methods of determining the value of property (appraised value) (See: *Property Appraiser).*

Appreciation - Appreciation is the increase in value of an asset. The term "appreciation" may be applied to real estate, stocks, bonds, etc.

Appropriated Fund Balance – The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

Appropriation - An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

APWA – American Public Works Association.

Arbitrage – A reference to the difference between the yield (interest) on governmental obligations exempt from Federal tax under Section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax in which the proceeds of the governmental obligations are invested.

ARRA – See: *American Recovery and Reinvestment Act.*

Arterial Roads – The main traffic corridors that are within the city. They are fed by collector roads which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

As-Builts - Drawings, plans, surveys, etc. done after construction is complete indicating items as they were actually constructed, which may have differed from original plans.

Assessed Valuation - For property taxation purposes, the County's Property Assessor establishes a market value for all real and for certain personal property within the County. In Florida, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data. The value established for the real property is used as a basis in levying property taxes. Under Florida law, annual increases in valuation are limited to a maximum of 3%. However, increases to full value are allowed for property improvements, upon change in ownership, and 5% for non-homestead property. Homeowners and certain veterans and senior citizens can qualify for exemptions under state code.

Asset – Resources owned or held by a government, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

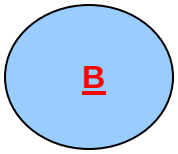
Audit – An audit is a review of the City's financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with GAAP. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Authorized Positions – Employee positions which are authorized or funded in the adopted or amended budget.

Automated Fingerprint Identification System - A biometric identification methodology that uses digital imaging technology to obtain, store, and analyze fingerprint data. The AFIS was originally used by the U.S. Federal Bureau of Investigation (FBI) in criminal cases.

Available Fund Balance - The annual dollar amount of available reserves a municipality has in its operating and reserve funds at fiscal year-end.

Average life - The average length of time an issue of serial bonds and/or term bonds with mandatory sinking funds and/or estimated prepayments is expected to be outstanding. It also can be the average maturity of a bond portfolio.



Backflow - The undesirable reversal of flow of water or mixtures of water and other liquids, gases, or other substances into the distribution pipes of the potable water supply from any source.

Backflow Prevention Device - A physical device placed on all connections to a public water system that prevents water from flowing backwards from a user back into the potable water line.

Balance Sheet – The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget – A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

Balloon Maturity - An inordinately large amount of bond principal maturing in any single year. Also called a Term Bond.

B.A.N. – *See Bond Anticipation Note*

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The City of Miami Gardens uses the modified accrual basis of accounting for accounting and budgeting. (See: *Modified Accrual Accounting*).

Basis Point – One basis point is calculated as 1/100th of a percentage point.

Beacon Council – An organization charges with bringing new, job generating business to the communities within Miami-Dade County, while assisting existing businesses in their efforts to expand. It markets Miami-Dade County worldwide as a viable, attractive business location and provides a variety of free services to companies interested in relocation.

Bearer Bond - A bond that has no identification of the owner of the security. It is presumed to be owned by the bearer or the person who holds it. It was much sought after because of the ease of transferring or gifting. All bonds issued prior to June 1983 were bearer bonds; since then, they have been issued in Registered Bond form.

Beginning Balance - The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year. (Also see: *Fund Balance, Carry-Over* and *Cash Forward*).

Benchmark(ing) – A standard or point of reference in measuring or judging quality, value, etc. For municipalities to identify appropriate benchmarks, these are two issues to address: The availability of data and the suitable comparability of data.

Best Management Practices (BMPs) - In environmental regulation, Best Management Practices are defined as "source control" and "that practice which is used for a given set of conditions to achieve satisfactory water quality and quantity enhancement at a minimum cost." More simply put, BMPs refers to many practices or types of controls, for example: a silt fence or staked hay bales during construction to prevent erosion; limiting the removal of vegetation and limiting the time bare land is

exposed to rainfall; sweeping streets to keep pollutants and litter from being washed into the storm sewer system; fertilizer and pesticide application control; and structural controls such as physical containment of stormwater in ponds to allow settling, filtration and percolation.

Bid - An offer submitted by a vendor in response to a Request for Bid.

Bid Bond - An insurance agreement, accompanied by a monetary commitment, by which a third party (the surety) accepts liability and guarantees that the vendor will not withdraw the bid or proposal, and that the vendor will accept the contract as bid or proposed, or else the surety will pay a specific amount.

Biennial Budgeting - A process that estimates revenues and expenditures for a two-year period.

Bio-Degradable - A material or substance capable of decomposing quickly and without harmful effects to the environment when left exposed to nature.

Bio-Fuels - Fuels that are made from renewable raw materials, such as plant biomass or vegetable oils; considered to burn cleaner than petroleum-based fuels that pollute the environment. (Also see: *Alternative Fuel Vehicles*)

Biomass - Biomass refers to living and recently dead biological material that can be used as fuel or for industrial production. Most commonly, biomass refers to plant matter grown for use as bio-fuel, but it also includes plant or animal matter used for production of fibers, chemicals or heat. Biomass may also include biodegradable wastes that can be burnt as fuel. It excludes organic material which has been transformed by geological processes into substances such as coal or petroleum.

Block Grant - Allocation of Federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area. (Also see: *CDBG*)

BMP – See: *Best Management Practices.*

Boilerplate - Refers to the standardized or pro forma language that is used at the front of a bill, ordinance, bid, request for proposal or other document that states findings or conditions common to all such documents (i.e. on bids: Bid procedure, disclaimers, standard requirements, insurance require-ments, etc).

Bond – A bond is a written promise to pay a specified sum of money (called face value or principal amount) at a specified date or dates in the future (called maturity) together with interest at a specified rate
.
Bond, A - A unit of debt, $1000 of principal or par amount. For 200 years municipal bonds were sold in $1000 denominations. Since the mid-1970s the minimum bond denomination has been $5000; nevertheless, "A Bond" is bought, sold, referred to and priced as if it were $1000.

Bond Anticipation Notes – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

Bond Counsel - A specialized attorney with primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption (See: *Bond Counsel's Opinion*).

Bond Counsel's Opinion – Opinion which usually addresses (1) whether the Bonds are valid and binding obligations of the Issuer; (2) the source of payment or security for the Bonds; and (3) whether and to what extent interest on the Bonds is exempt from Federal income taxes and from taxes, if any, imposed by the state of Issue.

Bond Covenant - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

Bond Funds – Resources derived form issuance of bonds for specific purposes, usually to finance capital expenditures.

Bond Insurance - Insurance issued by a private insurance company for either an entire issue or specific maturities that guarantees to pay principal and interest when due. This will provide a credit rating of triple-A and thus a lower borrowing cost for the issuer.

Bond Issued – Bond sold.

Bond Premium - The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

Bond Rating – A rating made by an established bond rating company from a schedule of grades indicating the worthiness or the probability of repayment of principal and interest on bonds issued. The three principle bond rating agencies for municipalities are: Standard & Poors, Moodys Investor Service, and Fitch.

	Moody's	**Standard & Poor's**	**Fitch**
Best Quality	Aaa	AAA	AAA
High Quality	Aa1 Aa2 Aa3	AA+ AA AA-	AA+ AA AA-
Upper Medium Grade	A1 A2 A3	A+ A A-	A+ A A-
Medium Grade	Baa1 Baa2 Baa3	BBB+ BBB BBB-	BBB+ BBB BBB-

Bonded debt - The portion of an issuer's debt structure represented by outstanding bonds, sometimes limited by constitutional or legislative restraints.

Bonded Debt Per Capita – The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit

position by referring to the proportionate debt per resident.

Brownfield - Brownfields are abandoned or idle properties where real or perceived contamination hinders redevelopment. Most brownfields have a history of industrial use and many are found in distressed communities. Fear of environmental contamination is a serious disincentive to redevelopment and hampers reinvestment in the urban core.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Amendment – The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption. The budget must be amended by Ordinance and include a public hearing. The City Manager has the sole authority to approve budget adjustments to the budget as outlined in the budget ordinance**.**

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document (Program and Financial Plan) – The official written statement prepared by the City staff reflecting the decisions made by City Council in their budget deliberations.

Budget Hearing - A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

Budget Message – Included in the opening section of the budget, the City Manager's budget message provides the City Council and the public with a general summary of the most important aspects of the proposed/adopted budget.

Budget Ordinance – A law which establishes the schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by City Council each year.

Budget Policies – General and specific guidelines adopted by the City that govern the financial plan's preparation and administration.

Budget Schedule – The schedule of key dates which a government follows on the preparation and adoption of the annual budget.

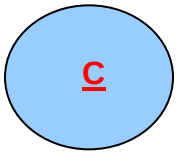
Budget Transfer – The movement of funds between accounts or funds within the adopted budget.

Budgetary Basis – The method of accounting applied to the budgetary accounts and process.

Budgetary Control - The control or management of an entity in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Building Permits - The City requires that building permits be obtained for most construction activity to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing, and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred. These fees are collected into the Development Services Fund.

Business Tax Receipt – A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. Formerly called Occupational Licenses or Tax.



CAD – See**:** *Computer Aided Dispatch System*.

CADD – Computer Aided Design & Drafting, a component of the Public Works design software.

CAFR – See: *Comprehensive Annual Financial Report*.

Call - An option that gives the holder the right to buy an underlying security at a preset price within a specified time.

Cap - A "cap" is a legal limit on total annual discretionary spending.

Capital Expenditures – Amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over $10,000 with an expected life of 5 years or more.

Capital Improvement Fund – An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Capital Improvement Program (CIP) – A formal long-term (multiyear) plan for the acquisition and improvement of major assets, such as land, buildings, machinery and equipment, and infrastructure.

Capital Lease – A Capital Lease is a lease that meets one or more of the following criteria, meaning it is classified as a purchase by the lessee: the least term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, improvements other than buildings, machinery, furniture and equipment. Miami Gardens defines a capital outlay as any item with a cost or value of at least $5,000 and an expected lifespan of less than 5 years (Also see: *Capital Expenditure*).

Capital Project – Major construction, acquisition, or renovation activity, which adds value to a government's physical assets or significantly increases their useful life.

Capital Project Budget – A fiscal year budget adopted for the programming of items or projects with a life of five years and a value over $10,000.

Capitalized Interest - When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

Carbon Footprint - The total amount of greenhouse gas emissions released into the environment. There are many recognized methods to calculate a carbon footprint. Kimball Office has chosen the World Resources Institute (WRI) Greenhouse Gas Protocol as the guideline to calculate our corporate carbon footprint. This protocol is well respected and has been adopted by the International Standards Organization (ISO). Greenhouse gas emissions from all sources are added up and changed into units of CO2 equivalent which is used to standardize greenhouse gas emissions and allow comparisons from year-to-year and across industries. The total amount of carbon emissions, usually in metric tones per year (1 metric ton equals 2204lbs), is then reported both internally and to the public as an indication of the amount of greenhouse gas the company produces.

Carbon Neutral - A company, person or action either not producing any carbon emissions or, if it does, having been offset elsewhere.

Carbon Offset - Carbon offsetting is the act of reducing greenhouse gas emissions by allowing company's to do emissions trading. For example, a factory or production facility may be unable to reduce its own carbon footprint through its own actions, so it may voluntarily purchase credits from another party to offset their actions. The goal of carbon offsets is to attain a carbon neutral overall balance.

Carpooling - The shared use of a car by the driver and one or more passengers, usually for commuting. Carpooling reduces the costs involved in repetitive or long distance driving by sharing cars, reducing the number of cars on the road, decreases pollution, the need for parking space and, in a global perspective, reduces greenhouse gas emissions.

Carry-Over - Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated. (Also See: *Fund Balance, Beginning Balance* and *Cash Forward*).

Cash Basis of Accounting – A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Equivalents - Equivalents are defined as highly liquid investments with original maturities of three months or less, which include the State Board of Administration's investment pool and overnight repurchase agreements.

Cash Flow Budget - A projection of the cash receipts and disbursements anticipated during a given period.

Cash Forward - Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year. (Also see: *Fund Balance, Beginning Balance* and *Carry-Over*).

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

C.C.N.A. – See: *Consultants Competitive Negotiation Act.*

Centerline Miles - The length of a road, in miles.

CERCLA - Refers to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), commonly known as Superfund. CERCLA addresses abandoned or historical waste sites and contamination. It was enacted in 1980 to create a tax on the chemical and petroleum industries and provided federal authority to respond to releases of hazardous substances.

Certificate of Occupancy - Official certification that a premise conforms to applicable ordinances and may be used or occupied. A certificate of occupancy is granted upon completion of new construction or completion of alterations or additions to existing structures.

Certificates of Participation (COPs) - A Form of lease-purchase financing used to construct or acquire capital facilities and equipment. Certificates of participation a debt instrument and are typically secured by lease payments from the government entity using a facility. A COP issue is often used to finance projects such as prisons or courthouses necessary to provide government services but that may not enjoy sufficient public support to be financed through a voter approved general obligation bond issue. In many cases, payments by the municipality are subject to annual legislative appropriations. Interest earned on the Certificates by the private lender is tax exempt.

Certificate of Use – An official certification that business property is located and/or operates within a zoning district which allows such use. It is an annual process that requires a site inspection to ensure compliance with the zoning code.

Certificate of Re-Occupancy - A certificate ensuring that a building is consistent with zoning and nuisance codes prior to resale.

Certificate of Zoning Compliance - A written statement issued by the Development Services Department authorizing building uses, accessory building and structures, or consistent use for the purpose of carrying out and enforcing its provisions. Usually issued to a prospective buyer of property to ensure that they can carry out the intended use.

Certified Green Local Government - The Florida Green Building Coalition's Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship.

Certified Public Accountant (CPA) - A professional license granted by a state board of accountancy to an individual who has passed the Uniform CPA Examination (administered by the American Institute of Certified Public Accountants) and has fulfilled that state's

educational and professional experience requirements for certification.

Certificate of Deposit (CD) – An interest-bearing negotiable certificate representing a time deposit of fixed maturity issued by a commercial bank which is traded on a yield basis with interest computed for the actual number of days held on the basis of a 360-day year.

CD – See: *Certificate of Deposit.*

CDBG – See: *Community Development Block Grant.*

CDBG Operating Fund - A *special revenue fund* for projects funded by the Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development (HUD), but not accounted for within the *capital projects fund.* The fund includes administrative costs, housing rehabilitation costs, pass-through project costs, and other costs of a non-capital improvement nature.

CDBG Recipient - Individuals or organizations that receive grants from Community Development funds.

CDD – See: *Community Development District.*

CDMP – See: *Comprehensive Development Master Plan.*

Chain of Custody - Chain-of-Custody (COC) is the documentation of the path taken by raw materials harvested from an FSC-certified source through processing, manufacturing, distribution, and printing until it is a final product ready for sale to the end consumer. **Also**: Documentation of he path taken crime-related evidence from crime scene to trial.

Change Order - A written order amending a purchase transaction previously formalized by a purchase order.

Charges for Service - A major revenue category reflecting all revenues from charges for current services, excluding revenues of intergovernmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units, utility provision, parks and recreation fees, etc.

Charrette – A public input and design workshop used by planners in project design and formulation. The charette provides a forum for ideas and offers the unique advantage of giving immediate feedback to the planners while giving mutual authorship to the plan by all those who participate.

Chart of Accounts - A chart of revenue and expenditure accounts (line items) used to record each type of transaction incurred by City operations.

Charter – See: ***City Charter.***

CIP – See: *Capital Improvement Program*.

City Charter - The document of incorporation of a City, similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among various branches of government

City Council – The legislative and policy making body of the City consisting of the Mayor and six Council members collectively.

Client-Server – A computing platform where desktop personal computers (PC), know as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframes computers.

CO2 - Carbon Dioxide, a chemical compound composed of one carbon and two oxygen atoms. Carbon dioxide absorbs many infrared wavelengths of the sun's light.

CO2e - CO2 equivalent- the quantity of a given greenhouse gas (GHG) multiplied by its global warming potential. Carbon dioxide equivalents are computed by multiplying the weight of the gas being measured (for example, methane) by its estimated global warming potential (which is 21 for methane). This is the standard unit for comparing the degree of harm that can be caused by emissions of different GHGs.

COBRA - The Consolidated Omnibus Budget Reconciliation Act is a federal law requiring employers with more than 20 employees to offer terminated or retired employees the opportunity to continue their health insurance coverage for 18 months at the employee's expense. Coverage may be extended to the employee's dependents for 36 months in the case of divorce or death of the employee.

COLA – See: *Cost of Living Adjustment.*

Collateral – Securities or other property pledged by a borrower to secure payment of a loan.

Communications Service Tax (CST) – Also known as the "Unified" or "Simplified" tax, became operative October 1, 2001, and is meant to create a simplified tax structure for communications services statewide. It is collected by the state and remitted to the local taxing jurisdictions. It replaced the utility taxes on telephone and other communications services, the cable television franchise fee, the telecommunications franchise fee and communications permit fees.

Community Development Block Grant (CDBG) - A Federal grant for community development, redevelopment and housing programs, provided certain eligibility requirements are met and maintained.

Community Development District (CDD) – A local unit of Special-purpose government. A Community Development District may charge separate non-ad valorem special assessments for satisfying the debt obligations of the District related to financing, constructing, maintaining and servicing the District's improvements and/or services.

Community Rating System (CRS) – A program under National Flood Insurance Program which sets the rate schedule for flood insurance.

Community Redevelopment Agency (CRA) - A separate local agency providing housing and economic development funding and programs within portions of the City known as the project area. The City Council may serve as the Board of Directors of the CRA.

Compensated Absences – In accordance with GASB Statement 16 (GASB 16), *Accounting for Compensated Absences,* the City accrues a liability for compensated absences, as well as certain other salary related costs

associated with the payment of compensated absences. Vacation leave is accrued as a liability as the benefits are earned by the employees. Sick leave is accrued as a liability as the benefits are earned by the employees, but only to the extent that it is probable that the City will compensate the employees for unused leave.

Component Units - Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit's financial relationship is such that to exclude it would cause the primary government's financial statements to be misleading or incomplete.

Compost - The relatively stable humus material that is produced from a composting process in which bacteria in soil mixed with garbage and degradable trash break down the mixture into organic fertilizer.

Comprehensive Annual Financial Report (CAFR) - The official financial report of a government. It includes the State Auditor's audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions.

Comprehensive Development Master Plan (CDMP) – The State of Florida requires all municipal and county jurisdictions to development a Comprehensive Plan for future growth and development within three years of incorporation. This plan should address virtually every aspect of City life and development and should reflect the local community's vision for future development. Some of the required elements of this plan include: Land Use, Parks and Recreation; Stormwater Management; Transportation, Inter-governmental Coordination; and Housing among others**.**

Comprehensive Planning - A general governmental services expenditure that includes the cost of providing master planning and development for the local unit. Also includes zoning, if applicable.

Computer Aided Dispatch (CAD) - a computer-based system of broadcast used to allocate police and fire response to public need.

Concurrency - Growth management requirement that public infrastructure improvements needed by public or private development are in place at the same with that development.

Connection fees - Fees charged to join or to extend an existing utility system. Often referred to as *tap fees* or *system development fees.*

Consistency - The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. [SGAC 1].

Consultants Competitive Negotiation Act (CCNA) – A Florida law prescribing the procedure those governmental entities must follow to acquire certain professional services such as Architects, Engineers, and Surveyors.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

Contingency - An appropriation of funds which are set aside to cover unforeseen events that occur. Examples would include federal mandates, shortfalls in revenue, and unanticipated expenditures.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies such as operational or maintenance agreements.

Contributions and Donations – A miscellaneous revenue subcategory that includes gifts, pledges, grants, or bequests from private, non-governmental sources.
COPs – See: *Certificates of Participation*.

Cost Allocation Plan or System – A System methodology used to allocate those charges that are performed in support of an activity but are accounted for in other departmental or fund budgets. A percentage of these costs are charged back to the operating department based on a cost allocation system. Such costs include personnel, finance administration, purchasing assistance, legal assistance, oversight, record keeping and other such general support areas.

Cost Center - A section of the total organization having a specialized function or activity, and segregated cost and revenue data.

Cost of Living Adjustment (COLA) – The cost of living adjustment is a yearly across-the-board salary increase for all employees based on the increase in the general cost increase experienced by our local economy during the previous year. While the Consumer Price Index is one measure used to determine the amount of the COLA, the final determination is based upon the recommendation of the City Manager taking into account costs and funds available.

Countywide Service Area – As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health, sheriff, jails, courts, mass transportation, environmental protection, certain parks and recreational areas, certain pubic works activities, elections, tax collection, property appraisal and social services. In addition, in some municipalities, the following services are also performed: solid waste collection and disposal, libraries, fire and rescue services.

County Property Appraiser – See: *Property Appraiser.*

County Road System - Roads under the jurisdiction of one of the 67 counties of Florida. Does not include roads maintained by a county for a city under a maintenance agreement.

County Tax Collector – See: *Tax Collector.*

Coupon – The part of a Bond that denotes the amount of interest due, and on what date and were the payment is to be made. Coupons are presented to the Issuer's designated paying agent or deposited in a commercial bank for collection.

Covenant - A legally binding commitment by the issuer of municipal bonds to the bondholder. An impairment of a covenant can lead to a Technical Default.

Coverage - This is the margin of safety for payment of debt service on a revenue bond that reflects the number of times the actual and/or estimated project earnings or income for a 12-month period of time exceeds debt service that is payable.

CPA – See: *Certified Public Accountant*.

CPI – See: *Consumer Price Index.*
C.P.P.O. *– Certified Public Purchasing Official*.

CRA – See: *Community Redevelopment Agency*.

Cradle-to-Cradle **-** A design protocol that advocates the elimination of waste by recycling a material or product into a new or similar product at the end of its intended life, rather than disposing of it. At the end of their useful life, all materials become either a biological or technical nutrient.

Cradle-to-Grave - A manufacturing model, dating to the onset of the Industrial Revolution, which describes the process of disposing of a material or product via landfill, incineration, etc., at the end of its presumed useful life.

Cross Connection - Any actual or potential connection between a drinking water system and any other source or system through which it is possible to introduce any used water, industrial fluid, sewerage, gas or substance other than intended for drinking water.

CRS – See: *Community Rating System.*

CST – See: *Communications Service Tax.*

Culture and Recreation - A major expenditure category that includes the costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

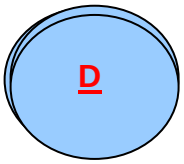
CRA (Community Redevelopment Agency) **–** *See: Redevelopment Agency.*

Current Liabilities - Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets. Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned). (Also See: *Liabilities*)

Current Yield **-** The ratio of the coupon rate on a bond to the dollar purchase price expressed as a percentage. Thus if you pay par or 100 cents on the dollar for your bond and the coupon rate is 6%, the current yield is 6%; however, if you paid 97 for your 6% discount bond the current yield is 6.186%. (.06 divided by 97). If you paid 102 for a 6% bond the current yield is 5.88% (.06 divided by 102).

Cushion Bonds - Bonds selling at a premium are called "cushion" bonds because they cushion the price volatility in an up and down market. By definition, a premium bond has a higher-than-market coupon interest rate. The dollar price movement of a high interest rate bond is less than that of a lower interest rate bond of the same maturity when general interest rates move up or down a few basis points.

CUSIP – The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, United States government, and corporate securities.



Daily Vehicle Miles Traveled (DVMT) - A measure of the total traffic on a road. It is the product of the average daily traffic count and the length of the road.

D.A.R.E. – See: *Drug Awareness Resistance Education.*
Dated Date **(dtd.) -** The date carried on the face of a bond or note from which interest normally begins to accrue.
Day Lighting (and views) - Provide the occupants with a connection between indoor spaces and the outdoors through the introduction of daylight and views into the regularly occupied areas of the tenant space.

Debarment - The exclusion of a person or company from participating in a procurement activity for an extended period of time, as specified by law, because of previous illegal or irresponsible action.

Debentures - A long-term loan usually repayable at a fixed date, with a fixed rate of interest. Most debentures are secured on the borrower's assets.

Debt Burden - The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Financing - Borrowing funds as needed and pledging future revenues to make current expenditures.

Debt Issuance – The sale or issuance of any type of debt instrument, such as bonds.

Debt Limit – The internal policy, statutory or constitutional maximum debt that as issuer can legally incur.

Debt Ratios –There are several key debt ratios used by the national credit rating agencies to assess a City's creditworthiness.

1. Debt as a Percentage of Assessed Value: This ratio indicates the relationship between a City's debt and taxable value of property in the City. It is an important indicator of the City's ability to repay debt, because property taxes are the primary source of City revenues used to repay debt. A smaller ratio is an indication that the City will be better able to withstand possible future economic downturns and continue to meet its debt obligations. Generally, ratios less than 3% are considered low. Ration between 3%-6% are medium, and ratios over 6% are considered high.

2. Debt Service as a Percentage of General Government Expenditures: Net bonded debt service costs are the costs for debt to be paid out of general public revenues, as opposed to Enterprise Fund revenues. This ratio is a measure of a City's ability to repay debt without hampering other City services. A smaller ratio indicates a lesser burden on the City's operating budget. A ration of 8% to 10% is considered reasonable.

3. Debt Payout Ratio: This ratio is a measure of how quickly the City retires its outstanding indebtedness. A higher payout ratio preserves the City's capacity to borrow for future capital needs. A ration of at least 65% is desirable.

The City will maintain its annual net bonded debt service costs at a ceiling of ten percent of the General Fund expenditures, with a target ratio of eight percent.

The City will maintain a ten-year payout ratio (ie; rate of principal amortization) for its net bonded debt of not less than 65%.

Debt Service - Payment of principal and repayment to holders of the debt instruments (bonds, etc). This includes charges paid to the fiscal agents.

Debt Service as a Percentage of Expenditures - The portion of operating expenditures consumed by debt service costs.

Debt Service Fund – An accounting entity used to account for the accumulation of resources for and payment of general long term debt principal and interest on borrowed funds.

Default – The inability to pay scheduled payments on debt.

Defeasance – An advanced refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. (Also see: *Advanced Refunding Bonds and Refunding*).

Default - Failure to pay in a timely manner principal and/or interest when due, or a Technical Default, the occurrence of an event as stipulated in the Indenture of Trust resulting in an abrogation of that agreement. A Technical Default can be a warning sign that a default on debt service is coming, but in reality actual debt service interruption does not always occur if the problems are resolved in time. A Technical Default will almost always drive down the price of a bond in secondary market trading.

Deferred Revenue - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Defined Benefit Plan - A defined benefit plan pays participants a specific retirement benefit that is promised (defined) in the plan document. Under a defined benefit plan benefits must be definitely determinable. For example, a plan that entitles a participant to a monthly pension benefit for life equal to 30 percent of monthly compensation is a defined benefit plan.

Defined Contribution Retirement Plan - A retirement plan under which the annual contributions made by the employer or employee are generally stated as a fixed percentage of the employee's compensation or company profits. The amount of retirement benefits is not guaranteed; rather, it depends upon the investment performance of the employee's account

Delinquent Taxes - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Density - The number of dwelling units (houses, apartments, townhouses, duplexes, etc.), or buildings per unit of land. Density is often expressed as dwelling units per acre or du/ac.

Department - A separate organizational unit designated by the City Council to define and organize City operations and functions.

Depreciation - Depreciation - Charges made against earnings to write off the cost of a fixed asset over its estimated useful life. Depreciation does not represent a cash outlay. It is a bookkeeping entry representing the decline in value of an asset over time.

Design for the Environment) - A design concept that focuses on reducing environmental and human health impacts through thoughtful design strategies and careful materials selection.

Development of Regional Impact (DRI) - These are developments which are large enough to meet a threshold established by Florida law to require review by both the County and South Florida Regional Planning Council. Requirements for the DRI review process are contained in Section 380.06, Florida Statutes.

Direct Costs - A cost item that can be identified specifically with a single cost objective in an economically feasible manner.

Direct Deposit - A means of authorizing payment made by governments or companies to be deposited directly into a recipient's account. Used mainly for the deposit of salary, pension and interest checks.

Disadvantaged Business Enterprise (DBE) A business that meets the criteria to be certified as a disadvantaged business entity.

Disbursement – The expenditure of monies from an account.

Discount – Literally, a reduction in price. In municipal bonds, the amount (stated in dollars or a percent) by which the selling or purchase price of a security is less than the principal amount or par value.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents that serve as a policy document, a communications device, a financial plan, and an operations guide.

Division - A separate organizational activity whose line of authority is under one of the City's operating departments.

DOJ – The United States Department of Justice.

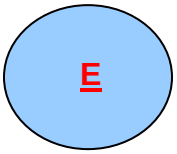
Double-barreled Bond - A bond with two distinct pledged sources of revenue, such as earmarked monies from a specific enterprise or aid payment, as well as the general obligation taxing powers of the issuer.

DRI – See: *Development of Regional Impact*.

Drug Awareness Resistance Education (D.A.R.E.) – A police department-based program to teach kids how to recognize and resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs

Due Diligence – An thorough investigation conducted by a person responsible for approval or recommendation of a particular action prior to taking that action with the purpose of uncovering any flaws, misstatement, fraud, irregularities and other item material to the transaction are known. In municipal bond work it means an investigation conducted by the bond's underwriters and their counsel and, in some cases also by bond counsel and Issuer's counsel to determine whether all material items in connection with the Issuer, the Issue and the security for the Issue have been accurately disclosed in the Official Statement (or if a Private Placement in the Placement Memorandum) and that no material disclosure has been omitted.

DVMT - *See: Daily Vehicle Miles Traveled*.



E-government – See: *Electronic Government.*

Earmark — To set aside funds for a specific purpose, use, or recipient. The term is often applied as an epithet for funds set aside in particular congressional districts or States or for certain specified organizations for such purposes as research projects, demonstration projects, parks, laboratories, academic grants, construction or other contracts.

Earth Day - One of two observances, intended to inspire awareness of and appreciate the Earth's environment.

Easement - A property right to enter, utilize and maintain another's property for a specific purpose. For example, often utility lines are located in an easement on private property.

Ecosystem - The interacting system of a biological community and its non-living environmental surroundings.

EEO – See: *Equal Employment Opportunity.*

EEOC – See: *Equal Employment Opportunity Commission.*

Effective Buying Income - Effective buying income measures income after taxes. Household EBI measures income on a household basis, regardless of the number of family members and compares it on a ratio basis to the national average. Per Capita EBI measures the same on a per person basis.

Effectiveness Measure - Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency Measures – Data that provides information about how well an organization uses available resources. Usually written as a ratio, these measures may include cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent employee. An example of an efficiency measure is the cost per ton of garbage collected.

E.I. – Engineering Intern. A professional level of engineering attained through testing. Precedent to becoming a Professional Engineer (P.E.)

Embodied Energy - Refers to both the energy required to make a product and the molecular energy that exists in a product's material content.

Electronic Government (e-government) – A government's use of technology as an enabling strategy to improve services to its citizens and businesses including such services as internet payments, voice response systems, interactive kiosks, and other emerging technologies.

Electronic Transfer - The electronic trans-mission of payments from one bank to another through a wire.

Emergency Operations Center (EOC) - Command center for coordination and inter-vention for citywide or regional emergencies.

Emission - The release of any gas, particle, or vapor into the environment from a commercial, industrial, or residential source including smokestacks, chimneys, and motor vehicles.

Employee Benefits - Amounts paid by the City on behalf of employees. These amounts are not included in the gross salary. They are also called fringe benefits, and while not paid directly to employees, they are part of the cost of operating the City. Employee benefits include the City's cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security and tuition reimbursement.

EMS - Emergency Medical Service.

EMT – Emergency Medical Technician.

Encumbrances – Commitments against an approved budget for unperformed contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Endangered Species Act - Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend and to conserve and recover listed species.

Energy Recovery - Obtaining energy from waste through a variety of processes (e.g. combustion). Kimball Office uses wood scrap as a source of energy in many of its manufacturing plants.

Energy Star - Program administered by the Environmental Protection Agency that evaluates products based on energy efficiency. ENERGY STAR Rating is the rating a building earns using the ENERGY STAR Portfolio Manager to compare building energy performance to similar buildings in similar climates. A score of 50 represents average building performance.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed through charges and fees, thus removing the expense from the tax rate (for example, Water and Sewer, Stormwater, Electric).

Entitlements - Payments to which local governmental units are entitled by law, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Entitlement Community - A federal designation that guarantees a municipality or county a portion of HUD appropriations within a specified formula based on census reporting.

Environmental Aspect - An element of industries or manufacturer's activities, products, or services that can interact positively or negatively with the environment used in the ISO 14001 EMS protocol.

Environmental Audit - An independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices, and controls.

Environmental Impact - Any change to the environment, good or bad, that wholly or partially results from industrial/manufacturing activities, products or services.

Environmental Impact Statement - A document required of federal agencies by the National Environmental Policy Act for major projects or legislative proposals significantly affecting the environment. A tool for decision making, it describes the positive and negative effects of the undertaking and cites alternative actions.

Environmental Footprint - The environmental impact any company or entity makes as it performs any activity. A footprint is determined by how well raw materials or by-products are (or aren't) absorbed by the surrounding environment.

Environmental Management System (EMS) - A series of activities designed to monitor and manage the environmental impacts of manufacturing activities. (See ISO 14001).

Environmental Protection Agency (EPA/USEPA) - A federal agency which monitors and oversees various entities to make sure federal environmental laws and regulations are being followed.

EOC – See: *Emergency Operations Center*.

EPA – See: *Environmental Protection Agency*.

Equipment - Expenditures for durable goods such as computers, desks, chairs, or cars.

ERISA - The Employee Retirement Income Security Act is a federal law covering all aspects of employee retirement plans. If employers provide plans, they must be adequately funded and provide for vesting, survivor's rights, and disclosures.

ERU – See: *Equivalent Residential Unit.*

Escrow - A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition.

Estimate – A general calculation or judgment based on historical data or previous performance.

Estimated Revenues – Projections of funds to be received during the fiscal year.

Equal Employment Opportunity (EEO) – policies, programs, and legislation designed to affirm or provide equal access to initial employment and to occupational benefits, promotions, and other opportunities during employment for traditionally disadvantaged groups

Equal Employment Opportunity Commission (EEOC) - A federal agency concerned with the enforcement and compliance of fair employments practice.

Equivalent Residential Unit (ERU) – A unit of measure equal to 1,548 square feet of impervious surface used to determine stormwater impact (and fee) on a particular piece of property. All single family structures are one REU. Non-residential parcels are measured in ERUs at the 1,548 square feet standard. (See: *Impervious Surface*). For Miami Gardens, the charge is $4/mo per ERU.

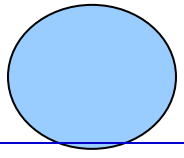
Excel – A Microsoft program that is used to perform calculations, analyze information, and manage lists in spreadsheets or Web pages.

Executive - A general government services expenditure that includes the costs of providing executive management and administration of the affairs of the local government including the coordination, guidance, and support of the development of effective programs, and the planning, evaluation, analysis, control, and overall supervision of such programs.

Expenditure - The outflow of funds paid, or to be paid, for goods and services received during the current period.

Expenses – The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services, or carrying out other activities of the City.

External Audit – See: *Audit*.



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Façade - The exterior walls of a building that can be seen by the public.

Fair Labor Standards Act (FLSA) – A federal law establishing certain employment standards and procedures to which local units of government, among others, must comply with regards to hiring, pay and other employment practices.

Fair Market Value (FMV) – Fair Market Value is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, with neither being required to act, and both having reasonable knowledge of the relevant facts.

False Alarm - An alarm signal causing a response by police or fire when a situation requiring a response did not exist at or about the time of the response. The burden of proving that such an alarm signal was not a false alarm is on the alarm user.

FASB - Financial Accounting Standards Board.

FCIC – See: *Florida Crime Information Center.*

FDEP – Florida Department of Environmental Protection.

FDOT – See: *Florida Department of Trans-portation*.

Feasibility Study - A financial study that estimates service needs, construction schedules, and most importantly, future project revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

Federal Emergency Management Agency (FEMA) - A federal agency which provides regulation on flood plain management and disaster assistance.

Federal Empowerment Zone – A geographic area designated by the U.S. Secretary of Housing and Urban Development (Urban Zone) or by the U.S. Secretary of Agriculture (Rural Zone) as meeting criteria foe selection and being eligible for tax incentives and credits and for special consideration for programs of federal assistance.

Federal Employer Identification Number (FEIN) - A Federal Employer Identification Number (FEIN) is a nine-digit number that IRS assigns to identify a business entity. The IRS uses the number to identify taxpayers that are required to file various business tax returns. FEINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Federal Transit Administration (FTA) – An operating administration under the United States Department of Transportation that assists in development and improving mass transportation system for cities and communities countywide.

Felony - The most serious category of criminal offenses. With penalties of imprisonment ranging from a year and a day to life, or in some states, punishable by death.

FEMA – See: *Federal Emergency Management Administration*.

FGBC – See: *Florida Green Building Coalition*.

Fiber Optic - Thin transparent fibers of glass or plastic that transmit light through their length by internal reflections, used for transmitting data, voice, and images. Fiber-optic technology has virtually replaced copper wire in long distance telephone lines and is used to link computers in local area networks, with digitized light pulses replacing the electric current formerly used for the signal.

Fiduciary Fund - A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FIHS – See: *Florida Intrastate Highway System.*

Final Budget – Term used to describe revenues and expenditures for the upcoming fiscal year beginning October 1 and ending September 30 as adopted by the City Council.

Finance Department - A general government services department that includes the cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, billing, internal and external auditing, revenue collection, personnel, property control, grants development and other support services.

Financial Accounting Standards Board (FASB) - The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

Financial Policy – A government's polices with respect to revenues, spending, investments, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides as agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - A major revenue category reflecting the revenues received from fines and penalties imposed for the commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

FIRM – See: *Flood Insurance Rate Map.*

Fiscal Agent - A bank or other corporate fiduciary that performs the function of paying, on behalf of the governmental unit, or other debtor, interest on debt or principal of debt when due.

Fiscal Policy – See: *Financial Policy*.

Fiscal Year – The 12 month period to which the annual operating budget applies, and at the end of which, the government determined its financial position and the results of its operations. For the City, this period is October 1st to the following September 30th. For the State of Florida, this period runs from July 1st to the following June 30th. (Also see: *Accounting Period*).

Fitch – An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is AAA. (See: *Bond Rating*).

Fixed Asset – A long-lived, tangible asset or system of assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements other than buildings, and infrastructure. Miami Gardens requires that an asset have a current value of at least $5,000 in order to be classified as a fixed asset.

Fixed Charges - Repetitive expenditures of which the amounts are more or less constant or that must be paid from time-to-time. These may repeat at various intervals, weekly, monthly, annually, etc. and are generally not discretionary. (Examples are insurance premiums, utilities, contributions to pensions, and land and building rentals).

Flood Elevation - The elevation floodwaters reach at a particular site during the occurrence of a specific flood (usually referred to as a 100-year flood line).

Flood Insurance Rate Map (FIRM) - The map produced by the Federal Insurance Administration showing, within the City of Clive, expected flood areas, and such other notations as are necessary to establish actuarial rates for the sale of flood insurance within the community. (Also See: *One-Hundred Year Flood*).

Florida Crime Information Center – A State Agency that acts as a clearinghouse for crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

Florida Department of Transportation (FDOT) - This is a state agency responsible for state and federal roadways within the county. It provides and/or regulates state roadway development, inspection, testing, surveying, mapping, and planning.

Florida Green Building Coalition (FGBC) - A nonprofit Florida corporation dedicated to improving the built environment. Their mission is "to provide a statewide green building program with environmental and economic benefits.

Florida Friendly Plantings – Trees and plants that conserve water and protect the environment by using drought-tolerant land-scaping, according to design standards and any amendments thereto developed pursuant to F.S. 373.228

Florida Intrastate Highway System (FIHS) - Highway system created by the Florida Legislature in 1990 to be a statewide transportation network that provides for high-speed and high-volume traffic movements within the state.

Florida Recreation Development Assistance Program (FRDAP) – This is a State program that provides annual grants for the capital development of recreation in Florida. Municipalities can apply for up to $400,000 two separate grants) in financial assistance each year.

Florida State Retirement System (FRS) – A statewide retirement/pension system in which local governments may participate.

Florida Statute (F.S.) - This is a written Florida state law.

Fluorocarbon - A non-flammable, heat-stable hydro-carbon liquid or gas. Traditionally used as propellants, notably in spray cans, fluorocarbons are classified as ozone-depleting substances. Many industries are seeking to reduce, and even eliminate, the use of fluorocarbons in the manufacture and operation of their products.

FMV – See: *Fair Market Value.*

Forrest Stewardship Council (FSC) - It's purpose is to coordinate the development of forest management standards throughout the different biogeographic regions of the U.S., to provide public information about certification and FSC, and to work with certification organizations to promote FSC certification in the U.S. The certification body for sustainable forests offering chain of custody documentation required by LEED.

Fossil Fuel - The nation's principal source of electricity, largely due to their low costs. Fossil fuels come in three major forms: coal, oil and natural gas. They are finite resources and cannot be replenished once they are extracted and burned and non-renewable.

457 Plan – A non-qualified deferred compensation plans available to employees of state and local governments and tax-exempt organizations.

Foreclosure – A legal process in which mortgaged property is sold to pay the loan of the defaulting borrowers.

Franchise – A special privilege granted by a government permitting the continuing use of public property, such as city streets and rights-of-way. It may involve the elements of a monopoly and regulation.

Franchise Fees - A major revenue category reflecting the fees levied on a corporation or individual by the local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

FRDAP – See: *Florida Recreation Develop-ment Assistance Program.*

Fringe Benefits - See: *Employee Benefits*.

FRS – See: *Florida Retirement System*.

FLSA – See: *Fair Labor Standards Act.*

FTA – See: *Federal Transit Administration.*

FTE – See: *Full-Time Equivalent*.

Fringe Benefits – See: *Employee Benefits*.

Frontage - The dimension of a front lot line as measured along the public street.

Full Faith And Credit - A pledge of the general taxing power of the city for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Full-Time Equivalent (FTE) - Full-time Equivalent which is an employee position number based on the hours for which a position is budgeted during the accounting year: 1 FTE = 2,080 hrs, 0.5 FTE = 1,040hrs, etc.

Function - Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

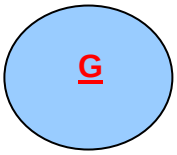
Functional Classification - A description of how a road functions, using definitions and processes specified by the Federal Highway Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major or minor), or a local road. Principal arterials have a *mobility* function: they provide for movement from one general area to another. Local roads have an *access* function: they provide direct access to homes, businesses, and other destinations. The other classifications have both mobility and access functions, with minor arterials providing more mobility, and collectors providing more access.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Miami Gardens has four Funds: The General Fund, the Transportation Fund, The Development Services Fund, and the Capital Projects Fund.

Fund Balance - The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A negative fund balance is sometimes referred to as a deficit.

Funded Agencies - Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

FY - See: *Fiscal Year.*



GAAP - See: *Generally Accepted Accounting Principles*.

Garbage/Solid Waste - A physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by the local government. Miami Gardens' charter reserves this activity exclusively to Miami-Dade County.

GASB – See: *Governmental Accounting Standards Board*.

GASB 34 – The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements- Management's Discussion and Analysis - For State and Local Governments".

GASB 45 - Government Accounting Standards Board's statement 45 which dictates that governments must fully account for the liability related to post retirement benefits offered to current employees.

Gasoline Tax - A tax on the use, sale, or delivery of all motor vehicle fuels used, sold, or delivered in this state. These taxes are collected by the State and remitted to the various units of local government based on statutory formulas established for each tax.

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

General Government Services - A major expenditure category that represents the costs of services provided by the legislative and administrative branches of the City for the benefit of the public and the governmental body as a whole.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds – Bonds for which the City pledges its full faith and credit for repayment. In other words, the City agrees to raise sufficient property taxes to repay the obligations. Such bonds require a vote of the public in order to issue.

General Purpose Funds - Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general purpose funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of the City. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Geographic Information System (GIS) - A computerized map and data base used by the City. This system contains property data, roadways, utilities, and other useful information to be utilized by the City and general public.

GFOA – See: *Government Finance Officers Association*.

GHG – *See: Greenhouse Gas.*

GIS – See: *Geographic Information System.*

Global Positioning System (GPS) - A constellation of twenty-four satellites, developed by the United States Department of Defense, that orbit the earth at an altitude of 20,000 kilometers. These satellites transmit signals that allow a GPS receiver anywhere to calculate its current location. The Global Positioning System is used in navigation, mapping, surveying, and other application where precise positioning is necessary.

G.O. Bonds – See: *General Obligation Bonds*.

Goal - A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

Governing Body – Any board, commission, council or individual acting as the executive head of a unit of local government. For Miami Gardens it is the Mayor and City Council.

Governmental Accounting Standards Board (GASB) – This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local government.

Governmental Finance Officers Association of the United States and Canada (GFOA) – The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

Governmental Fund – The funds through which most government functions are financed. The City's governmental funds are the General Fund, Capital Projects, And Special Revenue Funds.

GPS – See: *Global Positioning System*.

Grant - A grant is a contribution of cash or other assets from another governmental or private agency, corporation or individual to be used for a specific purpose.

Graywater - Defined by the Uniform Plumbing Code (UPC) in its Appendix G, titled "Gray water Systems for Single-Family Dwellings," as "untreated household wastewater which has not come into contact with toilet waste. Grey water includes water from bathtubs, showers, bathroom wash basins, and water from clothes-washer and laundry tubs. It shall not include wastewater from kitchen sinks or dishwashers." The International Plumbing Code (IPC) defines graywater in its Appendix C, titled "Graywater Recycling Systems," as "wastewater discharged from lavatories, bathtubs, showers, clothes washers, and laundry sinks." Some states and local authorities allow kitchen sink wastewater to be included in graywater. Other differences with the UPC and IPC definitions can probably be found in state and local codes. Project teams should comply with the graywater definitions as established by the authority having jurisdiction in their areas.

Green Building - The practice of increasing the efficiency with which buildings use resources, such as energy, water, and building materials or land. Green buildings may use one or more renewable energy systems for heating and cooling, such as solar electric, solar hot water, geothermal biomass or any combination of these.

Green Building Certification Institute **(GBCI) –** The organization which administers and provides third-party project certification for commercial and institutional buildings and tenant spaces under the U.S. Green Council's Leadership in Energy and Environmental Design (See: LEED) Green building rating system.

Green Building Council – See: *U.S. Green Building Council.*

Green Design - A term used in the building, furnishings and product industries to indicate design sensitive to environmentally-friendly, ecological issues, while reducing building impacts on human health and the environment, through better seating, design, construction, operation, maintenance, and removal, the complete building life cycle.

Green Development - Development that minimizes energy consumption and minimizes pollution and the generation of wastes, while maximizing the re-use of materials and creating healthful indoor/ outdoor environments.

Green Energy - Refers to the use of environmentally friendly power and energy that comes from renewable and non-polluting energy sources. Primary green energy sources include solar, wind, geothermal, hydropower, and biomass (wood and animal waste, landfill mass).

Green Technology - Systematic knowledge and application to production processes making efficient use of natural resources, while reducing or recycling waste and controlling and minimizing the risks of chemical substance while reducing pollution.

***GREENGUARD®*:** The GREENGUARD Certification Program is an independent, third-party testing program for low-emitting products and materials. To qualify for certification, products and materials are regularly tested to ensure that their chemical and particle emissions meet acceptable indoor air quality (IAQ) pollutant guidelines and standards. GREENGUARD Certification is a voluntary program available to all manufacturers and their suppliers. Source: www.greenguard.org.

Greenhouse Gas (GHG) **-** gaseous components of the atmosphere that contribute to the "greenhouse effect" i.e. absorbs infrared radiation in the atmosphere.

Greenways - Natural areas that take the form of corridors, often following streams or rivers, and provide opportunities for trails and bike paths connecting scenic areas and other destinations

Greywater – See: *Graywater.*

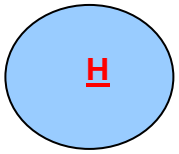
Gross Debt **-** The sum total of a state's or local government's debt obligations.

Gross Bonded Debt – The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Gross Revenues (For bond purposes) - Generally, all annual receipts of a revenue bond issuer prior to the payment of all expenses. Normally only Net Revenues are pledged to the repayment of bonds.

Growth Management – State requirements related to development and its impact on public infrastructure.

Guaranteed Maximum Price (GMP) – In construction, the amount beyond which a client (project owner) is not obligated to compensate the contractor.



HAZMAT - First Responder Operational level of trained HAZMAT response that generally handles simple, straightforward HAZMAT incidents.

HOA – See: *Homeowners' Association*.

HOME – See: *Home Investment Partnership Program.*

Home Investment Partnership Program (HOME) - A federal program dedicated to expand affordable housing opportunities for local government. It consists of numerous housing programs resultant from the Housing and Community Development Act of 1992.

Homeowners' Association (HOA) – A governing board that establishes rules and regulations for homeowners within its jurisdictional boundaries.

Homestead Exemption - Pursuant to the Florida State Constitution, the first $50,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

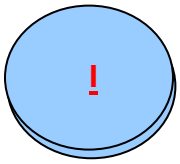
HOPWA - Acronym for "Housing Opportunities for Persons with Aids".

Housing and Urban Development (HUD) – The United States Department of Housing and Urban Development.

HUD – See: *Housing and Urban Development.*

HVAC – Heating, Ventilation, and air conditioning equipment.

Hybrid – See: *Alternative Fuel Vehicle.*



I-net – Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications.

ICMA – See: *International City and County Management Association*

I/I – See: *Inflow and infiltration.*

Illegal Dumping - Is disposal of waste in a non-permitted area, such as a back area of a yard, a stream bank, or some other off-road area? Illegal dumping can also be the pouring of liquid wastes or disposing of trash down storm drains. It is often called "open dumping", "fly dumping", and "midnight dumping" because materials are often dumped in open areas, from vehicles along roadsides, and late at night. Illegally dumped wastes are primarily nonhazardous materials that are dumped to avoid paying disposal fees or expending the time and effort required for proper disposal.

Impact Fee – A payment of money imposed by the City upon development activity as a condition of issuance of a building permit to pay for public facilities needed to serve new growth and development, and to mitigate the impacts of the development activity on the existing public facilities.

Impervious Surface - Surface through which water cannot easily penetrate, such as a roof, road, sidewalk, or paved parking lot.

Incremental Budget - A budget which is arrived at by either decreasing or increasing last year's budget. It is based on projected changes in operations and conditions. (Also See: *Zero-Based Budget, Program Budget* and *Line-Item Budget*).

Indenture of Trust - A legal document describing in specific detail the terms and conditions of a bond offering, the rights of the bondholder, and the obligations of the issuer to the bondholder; such document is alternatively referred to as a bond resolution.

Indoor Air Quality (IAQ) - Indoor pollution sources that release gases or particles into the air are the primary cause of indoor air quality problems in buildings. Inadequate ventilation can increase indoor pollutant levels by not bringing in enough outdoor air to dilute emissions from indoor sources and by not carrying indoor air pollutants out of the home. High temperature and humidity levels can also increase concentrations of some pollutants.

Industrial Development Bonds (IDBs) - Also called Industrial Revenue Bonds (IRBs). Used to finance facilities for private enterprises, water and air pollution control, ports, airports, resource-recovery plants, and housing, among others. The bonds are backed by the credit of the private corporation borrower rather than by the credit of the issuer. Also known as Conduit Bonds. Private purpose bonds are limited by federal law to $50 times the state's population on an annual basis.

Industrial Waste - Unwanted materials from an industrial operation; may be liquid, sludge, solid, or hazardous waste.

Infill Development - Development on relatively small vacant or underutilized sites in urbanized areas, making use of existing infrastructure and community facilities.

Infill development in the urban core of a metropolitan area is one means of reducing urban sprawl

Infrastructure – Infrastructure - Roads, bridges, utilities, rail lines and similar physical facilities that support and service urban development. More broadly defined, the term can also include the schools, libraries, fire stations and other community facilities that support neighborhoods.

Inflow and infiltration (I/I) - A field condition where ground water seeps into sanitary sewer lines.

Incorporated Area - Those areas of Miami-Dade County which are within municipalities. (Also See: *UMSA*).

Indenture – A deed or contract which may be in the form of a Bond resolution and sets forth the legal obligations of the Issuer with respect to the securities and names a Trustee who holds funds and security under the Indenture, makes payment of principal and interest to the security holders and acts on behalf of the holders in the event of a default.

Information Technology (IT) - The City division that manages and operates the City's computer assets, telephone communications, and data communications support to City's departments and divisions, and the public.

Infrastructure - The physical assets or foundation of the City, including buildings, parks, streets, sidewalks, electric systems, stormwater systems, hospitals, airports, seaports, and water and sewer systems.

Insurance Services Office (ISO) - An insurer supported organization that provides advisory insurance underwriting and rating information to insurers. ISO rates municipalities in two major areas – Fire Departments and Building Departments. Miami Gardens does not have a fire department. Its building department received an ISO rating of Class 4.

Interest Revenue - Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Interfund Transfer - Budgeted amounts transferred from one fund to another for work or services provided.

Intergovernmental Revenue - A major revenue category that includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A contractual agreement between two or more governmental agencies.

Internal Controls - Processes designed to ensure that specific accounting objectives are achieved (e.g., financial reporting, compliance, and operations).

Internal Service Charges - Revenue for charges generated from the goods and services furnished by service departments of the City, which are accounted for as Internal Service Funds, to other City departments.

Internal Service Fund – An accounting entity established to service the internal city organization. Such services as purchasing, fleet maintenance and information technology may be accounted for within an internal service fund. This for of accounting provides for an easy identification of expenditures on such common items and provides a vehicle for an effective charge-back system for their use.

International City and County Management Association (I.C.M.A. or ICMA) – The professional and educational organization representing appointed managers and administrators in local government throughout the world.

Intrafund transfers – Internal transfers of monies between accounts in the same accounting fund.

Intranet – Internal network, similar to the internet, except access is limited to an organization's internal members.

Investment Earnings - Revenue earned on investments with a third party. (See: *Investments* and *Pooled Cash Investments*).

Investment Grade - Bond issues that the three major bond rating agencies, Moody's, Standard & Poor's, and Fitch rate BBB or Baa or better. Many fiduciaries, trustees, some mutual fund managers can only invest in securities with an investment grade rating.

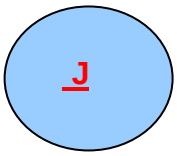
Investments - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments – The term does not include fixed assets used in the normal course of governmental operations.

ISO – See: *Insurance Services Office*.

ISO 14001 - An internationally accepted specification for an Environmental Management System (EMS). It specifies requirements for establishing an environmental policy, determining environmental aspects and impacts of products, activities, and services, planning environmental objectives and measurable targets, implementation and operation of programs to meet objectives and targets, checking and corrective action, and management review. (Also see: *Insurance Services Office*.)

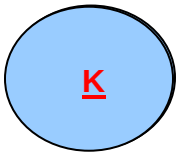
IT – See: *Information Technology.*

ITE – *Institute of Transportation Engineers.*



Junk Bonds. Most non-rated bonds and bonds rated below investment grade.

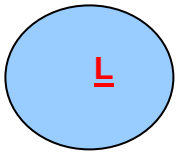
Joint Participation Agreement (JPA). A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a project.



Keep Miami Gardens Beautiful (KMGB) – This City division is responsible for various beautification program throughout the City. It is affiliated with Keep America Beautiful. It is also responsible for maintaining the City as a Tree City, U.S.A.

Key Workload Measures – Data that express the amount or level of service provided. An example of a key workload measure is total ton of garbage collected (Also See: *Workload indicators*).

KMGB – *See: Keep Miami Gardens Beautiful.*



Land Development Regulations (LDR) – A set of ordinances and policies that determine permissible activity on property throughout a city's jurisdiction, to include land use, development criteria, requirements and restrictions, and development fees associated with the land development process. (Also see: *Zoning*).

Land Use - The type of activity or development that occupies a parcel of land. Common land uses include residential, retail, industrial, recreation, and institutional.

Land Use Plan - A guide for the location and intensity of future development in a community. A land use plan typically separates uses that are incompatible with each other (such as residential and industrial uses), while bringing together land uses that can be complementary (such as residential and small-scale retail uses). A land use plan also locates uses in proximity to supportive infrastructure, such as placing industrial development along rail lines. Zoning is one means of implementing a land use plan.

LAP Certification – Local Agency Certification Program is a process through which a local jurisdiction can become certified to manage construction activities in state and Federal rights-of-way.

Law Enforcement – A public safety expenditure to account for the cost of providing police services for the local government's jurisdiction; including local police services and specialized services. By City charter, Miami-Dade Police Department provides these services to the City for three years beyond initial incorporation. At that time, the City may choose to provide its own local police services; however, specialized services will be provided in perpetuity by the County.

Law Enforcement Impact Fee Fund -To account for the proceeds and expenditures associated with law enforcement impact fees charged against new construction and used to fund the equipment and capital needs of new police officers required as a result of community growth.

Law Enforcement Trust Fund (L.E.T.F.) – A fund or account established to separately account for asset seizures and forfeitures resulting from police investigations and court decisions. (Also See: *Special Revenue Fund*).

LDR – See: *Land Development Regulations.*

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the City to spread the cost of the acquisition over several budget years.

LEED®: Leadership in Energy and Environmental Design; a certification program administered by the U.S. Green Building Council to recognize leadership in environmental design for commercial and residential construction and renovation. Source: www.usgbc.org.

LEED AP: LEED® Professional Accreditation distinguishes building professionals with the knowledge and skills to successfully steward the LEED® certification process. LEED® Accredited Professionals (LEED® AP's) have demonstrated a thorough understanding of green building practices and principles and the LEED® Rating System.

LEED® 2009 Green Building Rating System – A rating system for new construction and major renovations consisting of a set of performance standards for certifying the design and construction of commercial or institutional buildings and high-rise residential buildings. The intent of the system is to promote healthful, durable, affordable, and environmentally sound practices in building and construction. Certifications are awarded according to points received on a set of criteria as follows:

Certified	40-49 points
Silver	50-59 points
Gold	60-79 points
Platinum	>80 points.

Legal Debt Limit – The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statuary or charter provisions. The debt limit is usually expressed as a percentage of assessed valuation.

Legal Debt Margin – The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal Department - A general government service expenditure used to account for the cost of providing legal services for the benefit of the local unit. Included are expenditures for the City Attorney as well as special counsel employed as needed.

Legislative Department - A general government service expenditure that includes the cost of providing representation of the citizenry in the governing body. It includes the expenditures for the Mayor and City Council.

L.E.T.F. – See: *Law Enforcement Trust Fund.*

L.E.T.T.F. – See: *Law Enforcement Training Trust Fund.*

Level Debt Service - Principal and interest payments that, together, represent more or less equal annual payments over the life of the loan. Principal may be serial maturities or sinking fund installments.

Level-of-Service (LOS) – Growth management standard for public services that is used to measure the impact of proposed development on public infrastructure.

Levy - To impose taxes, special assessments, or service charges for the support of City activities.

Libor Rate (London Interbank Offered Rate) - Benchmark rates in the Eurocurrency market. These are interbank rates for short-term loans in major currencies. Variable loans often peg the variable rate in relation to the Libor rate.

Liabilities – Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Libraries - A recreation and culture expenditure used to account for the cost of providing and maintaining library facilities and services to the community. According to the City's charter, Library services will be provided to the City in perpetuity by Miami-Dade County government. The County's North Regional Branch Library is located within the City.

Licenses and Permits - A major revenue category reflecting the revenue derived from the issuance of local licenses and permits. The category is made up of building permits as well as occupational and other licenses subcategories.

Lien - A lien represents a claim against a property or asset for the payment of a debt. Examples include a mortgage, a tax lien, a court judgment, etc.

Line Item – A specific item defined by detail in a separate account in the financial records.

Life Cycle Assessment (LCA) - The process of analyzing a product's entire life, from raw materials extraction through manufacturing, delivery, use, and disposal or reuse. Source: www.usgbc.org.

Line of Credit – A financial institution's promise to lend up to a specific amount during a specific time frame.

Line-Item Budget – A budget that lists detailed expenditure categories (salaries, benefits, office supplies, travel, dues, etc.) and may be reviewed, anticipated and appropriated at this level (Also See: *Zero-Based Budget, Program Budget* and *Incremental Budget*).

Life Cycle Cost Method - A technique of economic evaluation that sums over a given study period the costs of initial investment (less resale value), replacements, operations (including energy use), and maintenance and repair of an investment decision (expressed in present or annual value terms).

Limited Liability Company (LLC) - A legal entity that has the option of being taxed like a partnership, but shields personal assets from business debt like a corporation.

Livable Neighborhoods - Neighborhoods that offer a good quality of life for their residents. Livable neighborhoods are characterized by safety, decent and affordable housing, high-quality services and shopping, good schools, economic opportunities, and opportunities for healthy living.

Local Option Gas Tax I (Operating) – A tax levy of up to six cents on each gallon of motor and special fuels sold, which has been imposed by Miami-Dade County in accordance with state law and which is shared with cities in the county. This tax may only be used for transportation expenditures including public transportation, roadway and traffic operations and maintenance.

Local Option Gas Tax II (Capital Improvement) – A tax levy of up to five cents on each gallon of motor fuel sold, which may be imposed by counties in accordance with state law, in one cent increments up to five cents and which is shared with eligible cities in the county. This tax may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Local Option Sales Tax - An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Local Planning Agency (LPA) – The governmental body empowered to decide or recommend to the elected body, changes in and approvals pursuant to land use proposal submitted by private individuals. In some cases the LPA is a separately appointed body that makes recommendations to the elected governing body though it can also be the governing body itself acting as the LPA.

Long-Term Debt – A type of debt with a maturity date of greater than one year after the date of issuance.

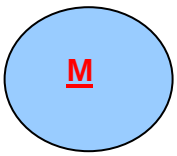
Long-Term - Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current. Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts). (Also See: *Current Liabilities* and *Liabilities*)

LOS – See: *Level-of-Service.*

Low Emitting Materials - Reduce the quantity of indoor air contaminants that are odorous, potentially irritating and/or harmful to the comfort and well-being of installers and occupants by the use of materials that meet emission standards.

Lowest Responsible Bidder - The bidder/proposer that submitted a responsive bid at the lowest price of all the responsive bids submitted, and whose past performance, reputation, and financial capability is deemed acceptable.

LPA – See: *Local Planning Agency.*



M.A.I. – A designation granted by the Appraisal Institute, a global membership association of professional real estate appraisers. The MAI membership designation is held by appraisers who are experienced in the valuation and evaluation of commercial, industrial, residential and other types of properties, and who advise clients on real estate investment decisions and is the Institute's highest designation.

Management Discussion and Analysis (MD&A) - A high-level overview of a agency's performance. Designed for informing the public, legislators, and officials from Federal, State, and local governments, and other interested parties in the factors that affected the past year's operations and that may potentially impact future performance.

Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Market Value Per Captia - Total market value of all taxable property within the jurisdiction divided by population.

Matching Requirement - A requirement that grant recipients contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

Material Weakness - A condition that indicates great potential for inaccurate numbers in financial statements or in procedures that could lead to undetected fraud.

Matured Bonds Payable – A liability account reflecting unpaid bonds that have reached or passed their maturity date.

Maturities - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Maximum Annual Debt Service - The maximum amount of principal and interest due by a revenue bond issuer on its outstanding bonds in any future fiscal year. This is sometimes the amount to be maintained in the Debt Service Reserve Fund.

Maximum Millage Rate (In Florida) – This is a rate set by the elected body in July preceding the adoption of the final budget. At their final budget hearings in September, the elected body may set a final tax rate at or lower than this rate, but not higher.

MD&A – See: *Management Discussion and Analysis*

Medicaid - A state and federal partnership that provides health care coverage for selected categories of low income residents to improve the health of people who might otherwise go without medical care for themselves and their children. Medicaid services vary from state to state.

Medicare - A federal health insurance program for people who are age 65 or older or who are disabled. It is administered by the federal Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS).

Merit Program/Pay - An established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Materiality - The magnitude of an item's omission or misstatement in a financial statement that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the inclusion or correction of the item (FASB Statement of Financial Concepts No. 2).

Metropolitan Transportation Planning Organization (MPO) - A 17 member board made up of city and county commissioners who oversee the metropolitan transportation planning process in Miami Dade County. They adopt the long range transportation plan, the Transportation Improvement Program, and determine the annual task list for the Transportation Planning Organization staff.

MGD – Million gallons per day.

Miami-Dade Transit - Miami-Dade County provides County-wide transit service to the residents of Miami Gardens.

Mill – A monetary value equal to 1/10 of one cent.

Millage Rate - As used with ad valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value. The millage rate for Miami Gardens is 5.3734 mills or $5.37 per $1,000 of taxable valuation of real property.

Miscellaneous Revenue - A major revenue category which includes the following sources: Interest earnings, rents and royalties, special assessments, compensation for the loss of fixed assets, contributions and donations, and other miscellaneous revenues.

Misdemeanor - All public offenses which are not felonies are misdemeanors. Misde-meanors are aggravated misdemeanors, serious misdemeanors, or simple misde-meanors. Where an act is declared to be a public offense, crime or misdemeanor, but no other designation is given, such act shall be a simple misdemeanor.

Mobile Data Terminals - Wireless computing devices that send and receive information over a wireless data network, used by City police officers in the field.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

Moody's Investors Services - An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is Aaa. (See: *Bond Rating*).

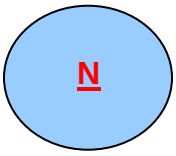
MPO – See: *Metropolitan Transportation Planning Organization*.

Muni – See: *Municipal Bond*.

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In the more popular sense, it is an adjective which denotes a city or village as opposed to other local governments such as a county.

Municipal Bond – A security issued by or on behalf of a state or political subdivision, the interest on which is exempt from federal income tax.

Municipal Electric Systems - Nonprofit electric utilities owned by municipalities (cities or villages). These utilities are operated and governed by the municipality's legislative authority, i.e. the city/village council/board of public affairs elected by municipal residents.



National Crime Information Center – A Federal Agency that acts as a clearinghouse for national crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

National Flood Insurance Program (NFIP) - A program under Federal Emergency Management Administration which manages flood insurance rates.

National Highway System (NHS) - Roads designated by Congress as nationally important for inter-regional travel. Includes roads designated as connectors to NHS intermodal facilities.

National Incident Management System (NIMS) – A process established by the Federal government in the wake of 9/11 to standardize emergency response to any type of crises event. All municipal governments must be certified in order to qualify for federal assistance funding.

National Recreation and Park Association (NRPA) **-** The Nation's largest independent, non-profit public service organization advocating quality recreation and parks for the American people; its objectives revolve around public advocacy, public visibility, research, and professional development.

National Pollutant Discharge Elimination System (NPDES) - Federally mandated stormwater permit that addresses the quality of discharge to surface water.

NCIC – See: *National Crime Information Center.*

Neighborhood Stabilization Program - A Federal grant program designed to help stabilize neighborhood by providing fund to local governments to purchase foreclosed home, renovate them and sell to qualified homeowners.

Net Bonded Debt – Gross bonded debt less ant cash or other assets available and earmarked for it retirement.

NFPA – National Fire Protection Association.

NFIP – See: *National Flood Insurance Program*.

NHS -See: *National Highway System.*

NIMS – See: *National Incident Management System*.

Non-Ad Valorem – Special assessments and service charges which are not based upon the value of the property and millage. Non-Ad Valorem fees can become a lien against a homestead. Examples are sidewalk assessments, solid waste collection charge, lighting district fees, etc.

Nonconforming Use - Any use not allowed in the zone in which it is located or use of land or a building that does not comply with the provisions of City of Clive Zoning Ordinance or subsequent amendments.

Non-Departmental – An account department of the budget which contains non-operating funds that are not easily allocated to any specific operating department, or which would, because of their temporary or transient nature, distort a departmental operating budget. This department accounts for such items as debt service, reserves.

Non-Operating Expenses - Includes the movement of monies from one fund into another in the form of transfers and the payment of monies for debt service or into reserves and contingencies.

Non-Operating Revenues - Revenue category used to account for unoriginal revenue which either carried forward from the prior year or that is transferred in from another fund or account without regard to the conduct of any operations such as interest.

Non-recurring Revenue or Expenditure – A revenue or an appropriation for a single year only that does not become a part of the subsequent year's base budget. (Also See: *Recurring Revenue or Expenditure*).

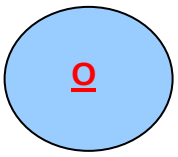
NPDES – See: *National Pollutant Discharge Elimination System*.

NRPA – See: *National Parks and Recreation Association.*

NRCS – Natural Resource Conservation Service.

NSP – *See*: Neighborhood Stabilization Program.

Nuisance - Whatever is injurious to health, indecent, or unreasonable offensive to the senses, or an obstruction to the free use of property as to essentially interfere unreasonably with the comfortable enjoyment of life or property.



Object Codes - Object codes are a numerical system of identifying like revenues and expenditures. These codes are determined by a Chart of Accounts listing approved codes for the various types of revenues, expenditure items, equipment and services.

Objectives - A descriptive list of those things which are accomplished in order to fulfill an organization's goal or mission.

Objects of Expenditure – Expenditure classifications based upon the types or categories of goods and services purchased (i.e. Personnel Services, Operating expenditures, and capital outlay).

Obligations – Amounts which a government may be legally required to meet out o f its resources. They include no only actual liabilities, but also encumbrances not yet paid.

Occupational Licenses – A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. (Also see: *Business Tax Receipt*).

Occupational Safety and Health Administration (OSHA) – A federal agency that is responsible for setting and enforcing minimum standards for worker safety and health.

Official Statement (OS) - A document prepared for potential investors that contains information about a proposed bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

One Hundred-Year Flood - A flood, the magnitude of which has a one percent (1%) chance of being equaled or exceeded in any given year or which, on the average, will be equaled or exceeded at least once every 100 years. (Also See: *Flood Insurance Rate Map*).

OPEB (Other Post Employment Benefits) -Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital spending budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled.

Operating Deficit – The deficiency of operating revenues under expenditures.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, grants, intergovernmental revenues, fines and forfeitures and grant revenues. Operating revenues are use to pay for day-to-day services.

Operating Expenses - Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

Operating Lease – An operating lease is a lease for which the lessee acquires the property for only a small portion of its useful life. It is commonly used to acquire equipment or property on a short-term basis. (Also see: *Capital Lease*).

Operating Surplus – The excess of operating revenues over operating expenditures.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City's boundaries unless pre-empted by a higher form of law. An ordinance has higher legal standing than a Resolution and is typically codifies in the City's municipal code book (except budget ordinances).

OS – See: *Official Statement.*

OSHA – The federal Occupational Safety and Health Administration.

Other General Government - Reflects those charges for recording legal instruments, zoning fees, sale of maps, certification, copying, records searches, and county officer fees. This source is a subcategory of Charges for Service.

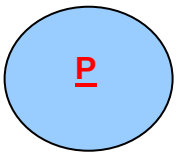
Outcome/Effectiveness Measures – Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicated how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent a service meets the need for which it was created. An example of an outcome/effectiveness measure is the percent of citizens rating the refuse collection services as excellent or good.

Overall Net Debt Per Capita - This ratio measures net debt to population.

Overhead – See: *Cost Allocation Plan*.

Overlapping Debt – The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be born by property within each jurisdiction.

Overlay Zoning District - A zoning district which overlays and acts in conjunction with the underlying zoning district or districts.



Par Value - The face value or principal amount of a bond, usually $5,000 due the holder at maturity. It has no relation to the market value. For pricing purposes it is considered 100.

Parity Debt – An Issue of securities with claim on the same underlying security for and source of payment of

debt service equally and ratably with other outstanding Issues.

Parks and Recreation - A recreation and culture expenditure that reflects the cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use.

Parks and Recreation Fees - A Charge for Service subcategory which includes charges collected from parks and recreational facilities, cultural services, special events and special recreational facilities.

Part 1 Offenses - A law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Pay-As-You-Go – Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

Paying Agent – The institution (usually a bank or trust company) identified on the security as the agent designated by the Issuer to make payment of principal and interest.

PC – Personal computer***.***

PCard – a City owned credit card (Purchasing Card) that employees can purchase items from area businesses

Personal Services - A collection of accounts used to capture expenditures, such as wages, fringe benefits and other special pays of an employee.

P.E. – Professional Engineer.

Per Capita – Per unit of population; by or for each person.

Per Capita Tax Burden – This is a theoretical amount that each man woman and child within the city pays in local property taxes. While is does not apply to any individual as circumstances differ among taxpayers (size of household, value of home, exemptions), it is one indicator of the general tax burden paid by residents.

Performance Bond - A bond executed subsequent to award by a successful bidder, to protect the buyer from loss due to the bidder's inability to complete the contract as agreed, secures the fulfillment of all contract requirements

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures/Measurement – A system that measures and documents what a department or other administrative division is responsible for accomplishing and how well it does so. This system documents such measures through various key workload indicators, efficiency and outcome/effective-ness measures. Performance measures are used as a management tool to identify strengths and detect possible problems. Performance measures are referred to as indicators.

Personal Property - For the purposes of ad valorem taxation, there are four type of personal property:

1. *Household goods* means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale.
"Intangible personal property" means money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based upon that which the property represents rather than its own intrinsic value.

2. *Inventory* means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

3. *Tangible personal property* means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.

4. *Construction work in progress* consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

Personal Services - Expenditures for personnel-related costs including salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compen-sation, and unemployment compensation.

Physical Environment - A major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

PILOT or P.I.L.O.T. – Is a Payment In Lieu Of Taxes. A payment made by enterprise departments to the General Fund for fire and police services. A PILOT may also be made to a local government by a tax-exempt entity outside of the local government such as a military base, university, church or other tax-exempt organization, as a means to compensate the local government for services provided.

Plat - A map recorded in final form, which represents a tract of land showing the boundaries and location of individual properties and streets.

Pledgeable Revenue - Revenues which can be used as a pledge to pay off debt; a form of collateral.

Pledged Revenues – The revenue streams which are the subject of a Pledge contained in an indenture or other security document.

Policy – A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Pollution Control Bond – A tax exempt security issued by a state, certain agencies or authorities, a local government or development corporation to finance the construction of air or water pollution control facilities or sewage or solid waste disposal facilities pursuant to Federal law and backed by the credit of the pollution control entity rather than the credit of the Issuer

Pooled Cash Investments – A practice of investing the total amount of cash available for investment regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund. (Also See: Investments and *Investment Earnings*).

Post Consumer Recycled Content **-** Material that has been recovered after its use as a consumer product. Examples include fleece clothing made from pop bottles and reclaimed carpet tiles used for new tile backing.

Preliminary Official Statement – A version of an Official Statement in preliminary form without pricing, yield or maturity information used by the Issuer or Underwriters to inform the public prior to receipt of bids at competitive bidding or prior to the assignment of an interest rate and offering price in a negotiated sale. Orders for the security may not be taken based on a distribution of these preliminary documents, and a statement to this effect is usually contained on the cover page, printed in red, and thus the preliminary document is often referred to as the "Red Herring."

Prime Rate - At one time, prime was the rate banks charged for loans to their most creditworthy business customers. Now, business financing is much more diverse and the prime rate has become an important benchmark for consumer loans. It is still a rate that applies only to the best credits. Frequently a loan rate will be set in relation to the prime rate -- for example, one percentage point above prime.

Principal – A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

Prior Year(s) – The fiscal year(s) proceeding the current year.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Privatization - The opening of government markets allowing for equitable competition among the private and public sectors for the privilege of delivering services to the public

Pro Forma - Pro forma is a sample form, document, statement, certificate, or presentation. The contents may be wholly or partially hypothetical and present actual facts, estimates, or proposals.

Pro Rata Administrative Reimbursement - A calculated share per department to expend/reimburse for services provided by one fund to another.

Proclamation - A proclamation is a document given by the Mayor and Council to formally recognize an individual, an organization, a special event, an achievement, or cause. Proclamations are generally read at the public meetings and presented to the person or group being recognized. Examples of proclamations include recognizing Township residents who have given service to the Township or preformed acts of heroism.

Productivity Measures – A measure of the service output of City programs or program elements, compared to the per-unit of resource input invested.

Program Budget - Budgeting for the delivery of a particular program. The focus is on the purpose of the program and its outcome rather than the components of the program. It pays less attention to the specific spending items of the program and more on its expected output. (Also See: *Incremental Budget, Line-Item Budget* and *Zero-Based Budget*).

Program Manager – An employee responsible for the day-to-day administration and support of a specific City program.

Projection – An estimate based on known data, observations or historical performance.

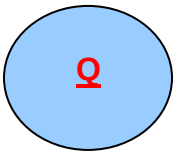
Property Appraiser – The County officer charged with determining the value of all property within the county, including within municipalities and special districts, with maintaining certain records connected therewith, and determining the tax on property after the taxes have been levied by the respective taxing authority.

Public Roads - All roads under the State Highway System, the County Road System, and the City Road System, plus public roads administered by various branches of the U.S. government. Does not include private subdivision roads or roads within shopping centers or other large private areas.

Public Safety - A major expenditure category used to account for the cost of providing services for the security of persons and property within the City's jurisdiction. This category includes the functions of law enforcement, emergency/disaster activities, and school crossing guards.

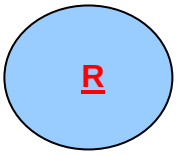
Public Sale – Sale of an Issue by an Issuer by competitive bidding whereby the Issue is sold to the bidder offering to buy the Issue at the lowest net interest cost to the Issuer.

Purchase Order - A formal written agreement between the vendor and the City for the acquisition of specific goods or services as detailed in the description section of the order form incurring of debt for the delivery of specific goods or services.



QNIP **–** See: *Quality Neighborhoods Improvement Program.*

Quality Neighborhood Improvement Program (QNIP) – A program of Miami-Dade County resulting form a bond issue approved in FY 1999. Funds from this program are allocated for parks and public works programs throughout the County.



Rapidly Renewable Content/Materials **-** Rapidly renewable materials are products that regenerate quicker than the demand for the products. Many rapidly renewable materials, such as agricultural waste products converted into pressed agriboard products, bamboo, cork flooring, and others perform equally as well as their non-renewable counterparts.

Rate Covenant - A legal commitment by a revenue bond issuer to maintain rates at levels to generate a specified debt-service coverage.

Rating Agencies – Organizations which provide the service of evaluating the relative creditworthiness of Issues and assigning Ratings to them, such as Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch's Investors Service.

Real Property – Land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," and "real property" maybe used interchangeably.

Recession - The most common definition is two consecutive quarters of decline in real gross domestic product. A recovery begins when the economy starts to move out of the bottom of its cycle, with increasing demand for goods and services, increasing investment and growing employment.

Recommended Budget **-** The proposed budget that has been prepared by the City Manager and forwarded to the Mayor and City Council for approval.

Recurring Revenue or Expenditure – An appropriation automatically renewed without further legislative action until altered or revoked. A revenue that is expected to be received in subsequent years (See: *Non-Recurring Revenue or Expenditure*).

Recycled Content **-** Refers to the percentage of recycled materials in a product, generally determined by weight.

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Red Herring – See: *Preliminary Official Statement*.

Redevelopment Agency **-** A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Referendum - The principal or practice of referring measures passed upon or proposed by, the legislative body to the body of voters, or electorate, for approval or rejection.

Refunding Bond – The sale of a new bond Issue, the proceeds of which are to be used to pay debt service on and retire an outstanding Issue. The purpose of refunding may be to save interest cost, extend the maturity of the debt or remove restrictive covenants in the security documents. (Also See: *Advanced Refunding*).

Regular Employee - An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's classification tables, and whose position is established in the position control system.

Reimbursement – A sum (1) that is receiving by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reinsurance - An arrangement under which an insurer passes risk and obligations to another insurer. Reinsurance serves several purposes, including reducing risk, diversifying exposure, and providing financial flexibility.

Rents and Royalties - Revenues collected from rents and proceeds for use of public property or other assets. This source is a subcategory of Miscellaneous Revenue.

Reorganization - Reorganization refers to changes in the budget and reporting structure within or between funds, departments or divisions.

Repairs and Maintenance - Expenditures for the repair and maintenance of all equipment and supplies, buildings, structures and grounds.

REPO *– See: Repurchase Agreement.*

Repurchase Agreement – An agreement in which a government entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to reply the cash plus interest in exchange for the same securities.

Request for Proposal (RFP) – A solicitation for professional services necessary to address a particular deficiency, problem, or point of interest – Proposals are sought to determine whether or not there are qualified entities or individuals who can address the particular issue. These proposals often included the firm's or individual's approach to the problem, a history of their achievements, and their ability to complete the work necessary to address the issue. (Also see: *CCNA*).

Request for Qualifications (RFQ) – A document describing a project for which professional services are required and requesting a statement from service

providers as to how they would be able to deliver the services necessary to complete the project. It is much like a Request for Proposals, but the price of a contract is not the primary criteria for review.

Reserves - An account used to indicate that a portion of fund equity is restricted for a specific purpose. Included in reserves is budgeted cash forward for the subsequent year. A reserve for contingencies may be provided in a sum not to exceed 10% of the total budget.

Resolution – A special or temporary order of a legislative body that requires less formality that an ordinance. Resolutions are often used to establish policy versus formal law.

Restricted Assets – Assets whose use are subject to constraints that are either externally imposed by creditors, grantors, contributors, or other governments, or that are imposed by law.

Restricted Net Assets – A component of net assets calculated by reducing the carrying value if restricted assets by the amount of any related outstanding debt.

Restricted Reserves - That portion of a fund's equity which is legally restricted for a specific purpose and is not available for appropriation.

Restricted Revenues – Revenues which are legally or otherwise restricted for a specific purpose and are not available for appropriation such as bond revenues, earmarked grants or grants given for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

Revaluation – The periodic reassessment of property values as undertaken by the County Property Appraiser.

Revenue Bonds – See: *Special Revenue Bonds.*

Revenues - Those receipts which increase a fund's financial resources other than from interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

RFP – See: *Request for Proposal.*

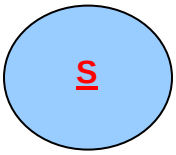
RFQ – See: *Request for Qualifications.*

Right-of-Way – A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a road, trail, water line, sanitary sewer or other public uses. (Also See: *Easement*).

Risk Management – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Roll-Back Rate - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

ROW – See**:** *Right-of-way*.



Safe Neighborhood Parks Program (SNP) – This a program developed by Miami-Dade County and carried out through a series of General Obligation Bonds issued since 1996. Certain parks projects were authorized under this bond series which are located within Miami Gardens. Additionally, the Office of the SMP Program makes available additional grants from interest earnings and turn-backs.

Salary Savings - That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Save Our Homes Amendment – Florida Constitutional amendment ("Amendment 10") that limits the increase of assessed value for a home by 3% or the Consumer Price Index, whichever is less. The assessment limit begins in the second years of the homestead exemption.

SDWA – Safe Drinking Water Act.

Secondary Market - The trading market for outstanding bonds and notes. This is an Over-the-Counter market, a free form negotiated method of buying and selling, usually conducted by telephone or computer. Traders buy and sell for their own inventory.

Section 8 Housing – A Federal housing program where privately owned rental dwelling units to participate in the low-income rental assistance program created by 1974 amendments to Section 8 of the 1937 Housing Act. Under the program, landlords receive rent subsidies on behalf of qualified low-income tenants, allowing the tenants to pay a limited proportion of their incomes toward the rent.

Section 108 Loan – A federal program of the U.S. Department of Housing and Urban Development that enables state and local governments participating in the Community development Block Grant (CDBG) program to obtain federally guaranteed loans pledged by the jurisdiction's future allocation of CDBG funds, to fuel large economic development projects and other revitalization activities.

Section 202 Housing – A federal program of the U.S. Department of Housing and Urban Development that provides subsidies to developers of elderly housing.

SFWMD – See: *South Florida Water Management District*.

SGAC - Statement of Governmental Accounting Concepts.

S.H.I.P. – See: *State Housing Initiative Partnership.*

Single Audit Act - For any community, which expends $300,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Sinking Fund – A fund used to accumulate the cash needed to pay off a bond or other security.

Site Plan - A plan prepared to scale, showing accurately and with complete dimensioning, the boundaries of a site and the location of all buildings, structures, uses and principal site development features proposed for a specific parcel of land.

Smart Growth - A perspective, method, and goal for managing the growth of a community. It focuses on the long-term implications of growth and how it may affect the community, instead of viewing growth as an end in itself. The community can vary in size; it may be as small as a city block or a neighborhood, or as large as a city, a metropolitan area, or even a region. Smart Growth promotes cooperation between often diverse groups to arrive at sustainable long-term strategies for managing growth. It is designed to create livable cities, promote economic development, and protect open spaces, environmentally sensitive areas, and agricultural lands.

SNP – See: *Safe Neighborhood Parks Program*.

Sole Source - Supplier is the only source for contract item (i.e. patented or copyright product).

South Florida Water Management District (SFWMD) - This is a state created agency/district which regulates storm water management, ground water withdrawals, and environmental lands issues in south Florida.

Special Assessment Bond – Revenue bonds issued to finance improvements in special taxing districts with debt service paid by assessments to district property owners.

Special Assessments - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements of services presumed to be of general benefit to the public and special benefit to the assessed properties.

Special Revenue Bonds – Bonds issued to finance improvements with debt service paid by designated non-ad valorem revenues of the jurisdiction. The full faith and Credit of the jurisdiction is not pledged.

Special Revenue Fund – A fund established to account for and tract revenues and expenditures resulting for use-restricted revenues received by the city.

Special Taxing District – A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or special assessment pays for these services.

Stakeholder - Any organization, govern-mental entity, or individual that has a stake in or may be impacted by a given approach to environmental regulation, pollution prevention, energy conservation, etc.

Sustainability - Meeting the needs of the present without compromising the ability of future generations to meet their own needs.

State Highway System - Roads under the jurisdiction of the State of Florida, and maintained by the Florida Department of Transportation or a regional transportation commission (State Roads – SR); includes roads with Interstate, US, and SR numbers.

State Housing Initiative Partnership (S.H.I.P.) – the State Housing Initiatives Partnership program (SHIP) provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low, low and moderate income families. Depending on your income, you could be eligible for home repair or replacement, down payment assistance, rental housing assistance and other affordable housing assistance.

State Revolving Fund – A low interest loan program of the State of Florida to fund water and wastewater system improvements.

State Shared Revenue – A major revenue category that includes revenues levied by state governments but shared on a predetermined basis, often in proportion to the amount collected at the local level with the local governments.

Statute - A written law enacted by a duly organized and constituted legislative body.

Strategic Intermodal System (SIS) - Transportation system created by the Florida Legislature in 2003 to include statewide and regionally significant facilities and services, containing all forms of transportation for moving both people and goods, including linkages that provide for smooth and efficient transfers between modes and major facilities.

Strategic Plan – A document outlining long-term goals, crucial issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with an examination of the present, envisioning the future, choosing how to get there, and making it happen (Also See: *Comprehensive Development Master Plan* and *Charrette*).

Streets Division - A transportation expenditure account used to account for the cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic along roads and streets. In Miami-Dade County, street signs and lights are the responsibility of the County.

Streetscape - The view along a street from the perspective of a driver or pedestrian, particularly views of natural and built elements in the street right-of-way, including street trees, signs, street lights, above-ground utilities, sidewalks, bus shelters, bike racks, street furniture and public art. The quality of a streetscape has a major impact on the perception of an adjacent retail or mixed-use district.

Stimulus Grant – See: *American Recovery and Reinvestment Act.*

Stormwater – Surface water generated by a storm.

Stormwater Management (SWM) – A means of controlling the quantity and quality of stormwater runoff flowing downstream. SWM can refer to structural practices such as storm sewers, drainage lines and swales, underground storage facilities, dams and lakes for retention or it can refer to non-structural practices such as street cleaning, educational campaigns, water-use and disposal practices and water quality initiatives.

Stormwater Runoff - Unfiltered water that reaches streams, lakes, ponds and oceans by means of flowing across impervious surfaces. Stormwater that does not soak into the ground becomes surface runoff, which either flows into surface waterways or is channeled into storm sewers.

Stormwater Utility Fund – An enterprise utility fund established to account for costs of maintaining existing stormwater management facilities and the construction of new facilities.

Subventions - Revenues collected by the State, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of Florida State Revenue Sharing, the ½-cent Sales Tax and gasoline taxes.

Superfund – See: CERCLA.

Supplemental Appropriation - An appropriation approved by the City Council after the initial budget is adopted. Supplemental appropriations require adoption by Ordinance.

Supplies - Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial supplies, material used in maintenance activities and computer software.

Surplus – Generally, revenues over expenditures. The use of the term 'surplus' in governmental accounting is generally discouraged because it creates a potential for misleading inference.

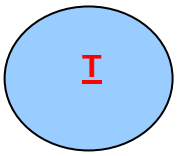
Sustainability - Now a widely accepted definition, the World Commission on Environment and Development in 1987 said sustainability means, "Meeting the needs of the present without compromising the ability of future generations to meet their own needs." The 1995 World Summit on Social Development defined sustainable develop-ment as "the framework for our efforts to achieve a higher quality of life for all people," in which "economic development, social development and environmental protection are interdependent and mutually reinforcing components."

Sweep Account - A municipal bank account from which the host financial institution electronically transfers all or part of the balance over a specified threshold to a temporary investment elsewhere for the benefit of a higher, overnight investment return. At the end of the overnight investment period, the funds are returned to the municipal account and are available for use. (See Overnight Repurchase Agreements)

SWM – See: *Storm Water Management*.

Sworn Employees - Employees required under the Municipal and State Codes to enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non-civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They also may include Building and Zoning Inspectors and Licensing Enforcement Officers.

System Development Fees - Fees charged to join or to extend an existing utility system. Also referred to as *tap fees* or *connection fees.*



TAN – *See: Tax Anticipation Note.*

Tap Fees - Fees charged to join or to extend an existing utility system. Also referred to as *hook-up fees* or *connection fees.* (Also see*: System Development Fees*).

Tax Anticipation Notes (TAN) – Notes (loans), sometimes called warrants, issued in anticipation of the collection of taxes in order to receive revenue before the actual revenue is due. Most often used for cash-flow purposes and retired from the proceeds of the tax levy they anticipate.

Tax Base – Total assessed valuation of real property within the City.

Tax Certificate – Official proof of payment of taxes due provided at the time of transfer of property title by the state or local government.

Tax Collector – The county officer charges with the collection of ad valorem and non-ad valorem assessments/fees levied by the county, the school board, special taxing districts and municipalities with the county.

Tax-Deferred - The term tax deferred refers to the deferral of income taxes on interest earnings until the interest is withdrawn form the investment. Some vehicles or products that enjoy this special tax treatment include permanent life insurance, annuities, deferred compensation plans, 401(k) plan and the like, and any investment held in IRA's.

Tax-Increment Financing – In a designated tax increment financing district are frozen at the initial valuation and continue to be distributed to the various taxing districts. However, as development causes the valuation of the property of rise, the difference or increment between the frozen valuation levels and increased value after development, is pledged and improvement bonds are issued, using this increment to guarantee the bond repayment. Tax Increment Finance Bonds (TIF): Bonds sold to investors to raise capital for development activities. Interest paid to bond purchasers is usually exempt from state and federal taxation, although TIF bonds can also be sold to investors with no interest exemption from state and federal taxes.

Tax Levy – See: *Levy.*

Tax Rate – The amount of tax levied for each $1,000 of taxable property valuation (See: *Levy, Millage Rate*).

Taxable Value – The assessed value of property minus the amount of any applicable exemption provided under the state constitution and statutes.

Taxes – Compulsory charges levied by government for the purpose of financing services performed for the common benefit of all citizens. This term does not include charges for services rendered only to those paying such user fees; for example, utility charges. In addition, this term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Taxing Jurisdiction – The power to tax and govern within a geographic territorial range.

Taxing Limit – The maximum rate at which the City may levy a property tax, which for Florida municipalities is 10 mills or $10 per thousand dollars of taxable value. This limit may be exceeded for capital bond issues voted by the residents.

Taxpayer – The person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

T-Bill – See: *Treasury Bill.*

TDD – Telecommunications Device for the Deaf.

Technical Default - Failure by the issuer to meet the requirements of a bond covenant. These defaults do not necessarily result in losses to the bond holder. The default may be cured by simple changes of policy or actions by the issuer.

Temporary Employee – An employee who is hired to fill a position anticipated to have continuous services duration of less than one year.

Tentative Budget – The tentative budget is the draft budget presented to Council in July each year. This is the document that will be tentatively adopted at the first public hearing. (See: *Recommended Budget*.)

Time-of-Use Rates: the pricing of electricity based on its estimated cost during a particular time black. Time-of-use rates are usually divided into three or four time blocks per 24-hour period (on-peak, mid-peak, off-peak and sometimes super off-peak) and by seasons of the year (summer and winter). Real-time pricing differs from time-of-use rates in that it is based on actual (as opposed to forecast) prices that may fluctuate many times a day and are weather-sensitive, rather than varying with a fixed schedule.

TIP – See: *Transportation Improvement Program*.

Tipping Fee - A fee charged to customers by the operators of waste management facilities for the right of disposing waste at their sites

Top 10 Taxpayers - This measures total assessed valuation of the 10 largest taxpayers as a percentage of the total taxable assessed valuation of the jurisdiction.

Total Operating Revenues - All revenues except for other financing sources and cash balance forward.

Total Quality Management (TQM) - A work culture that more fully utilizes the skills and abilities of coworkers to approach problems and new tasks under improved systems that encourage communication, cooperation, and innovation.

TQM – See: *Total Quality Management*.

Traffic Calming - Techniques intended to reduce the negative impacts of motor vehicles on neighborhoods by reducing vehicle speeds and by providing safe spaces for pedestrians and cyclists.

Transit Corridor – A broad geographic band that follows a general directional flow of travel connecting major origins and destinations of trips and which may contain a number of streets, highways and transit routes.

Transportation - A major expenditure category used to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians and for beautification of highways.

Transportation Fund – A special revenue fund established to account for various transportation-restricted revenues such as the Local Options Gas Tax and the restricted portion of the State Revenue Sharing revenue.

Transportation Improvement Program (TIP) - A five year transportation work program combining plans from the state, county, and city levels of government. The TIP is administered by the local MPO.

Transfers - Monies shifted from one fund into another; listed, therefore, as an expenditure in the former and as a revenue in the latter. (Also see: *Budget Transfers*).

Transit-Oriented Development - A form of development that emphasizes alternative forms of transportation other than the automobile - such as walking, cycling, and mass transit - as part of its design. Transit-Oriented Development locates retail and office space around a transit stop. This activity center is located adjacent to a residential area with a variety of housing options such as apartments, townhouses, duplexes, and single family houses.

Treasuries – See: *Treasury Bill.*

Treasury Bill – A non-interest-bearing obligation, fully guaranteed by the United States Government, payable to the bearer. Bills are sold on a discount basis so that the yield is the difference between the purchase price and the face value thereof.

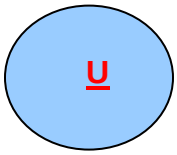
TRIM – See: *Truth in Millage*.

Trust and Agency Funds - Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Trustee - A bank designated as the custodian of funds and official representative of bondholders. Trustees are appointed to insure compliance with the trust indenture

and represents bondholders to enforce their contract with the issuer.

Truth in Millage (TRIM) - Term used in state law (F.S. 200.065) to describe the procedure for levying ad valorem taxes (See: *Roll-Back Rate*).



UASI – (Pronounced: You-ah-Zee). See: *Urban Areas Security Initiative*.

UMSA – (Pronounced: Um-sah). See: *Unincorporated Municipal Service Area*.

Underwrite – To agree to buy an issue of securities on a given date at a specific price or to agree to buy unsubscribed securities of an Issue, thus assuming the liability of guaranteeing the Issuer the full anticipated proceeds.

Underwriter – The person, firm or institution who agrees to underwrite an issue of securities. (See: *Underwrite*).

Underwriting Spread – An amount representing the difference between the price at which securities are bought from the Issuer by the Underwriter and the price at which they are reoffered to the investor.

Undesignated Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and available for general appropriation.

Unencumbered Fund Balance – See: *Undesignated Fund Balance.*

Unfunded Liabilities – Unfunded liabilities are debts that will not be due for a comparatively long time (usually more than one year) and that no provisions have been made for their repayment or that portion of a long term obligation which cannot be paid when due based on a projection of current financial commitment levels. (Also See: *Liabilities, Current Liabilities* and *Long-Term Liabilities*).

Unfunded Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid, and for which the imposing party provides no financial assistance. (Also See: *Mandate*).

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OBEB liability is determined every two years. (See GASB 45; OPEB)

Unincorporated Municipal Service Area (UMSA) - Any area of Miami-Dade County not within the corporate boundaries of a municipality. Established as a special taxing district by the County.

Unreserved Fund Balance – See: *Undesignated Fund Balance.*

Urban Areas Security Initiative (UASI) - A Federal program under the Department of Homeland Security, the UASI Program provides financial assistance to address the unique multi-disciplinary planning, operations, equipment, training, and exercise needs of high-threat, high-density urban areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

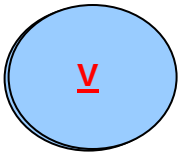
U.S. Green Building Council - A national non-profit that promotes green building practices, technologies, policies, and standards. It established LEED certification guidelines; the country's most commonly used rating system for green buildings. The council was founded in 1993 in Washington, D.C., and has chapters around the country. (Also see: *LEED*)

USEPA – See: *Environmental Protection Agency.*

User Fees/Charge – User fees and charges are Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

USHUD – See: *Housing and Urban Development.*

Utility Taxes – Municipal charges levied by the City on every purchase of a public service within its corporate boundaries. Public service includes electricity, gas, fuel oil, water, and telephone services.



Vacancy Savings - Savings generated by not filling vacant positions, by not filling newly authorized positions, or by filling a vacant position at a lower grade or step.

Vacate - To make vacant or cease the use of and convey previously public right-of-way (streets, alleys) to the adjacent land user; transfer ownership.

Value Engineering – Value engineering by an independent engineering review (design and construction) of construction projects in an effort to reduce overall project costs. The review normally examines alternative designs, materials and construction process without sacrificing design intent, quality, public safety, and regulations.

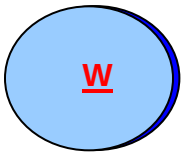
Variable Rate Bond - A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula.

Variable Interest Rate – The rate of interest on a Bond or Note which varies according to a formula set forth in the security. Variable interest rates are most often tied to the prime rate of a particular lending institution, the

Consumer Price Index, Federal Funds rates or other money market measurements.

Variance - A modification of the specific regulations granted by the Board of Adjustment for the purpose of assuring that no property, because of special circumstances applicable to it, shall be deprived of privileges commonly enjoyed by other properties in the same vicinity and zone.

Very Low-Income - Households with incomes between 0 and 50 percent of the area wide median family income. Thresholds vary depending on the number of persons in the household.



Warrant (Finance) - A short-term debt financing mechanism used to fund a particular expenditure or set of expenditures in anticipation of a bond issue. Warrants are typically provided by local banks.

WASD – See: *Water/Sewer Services*

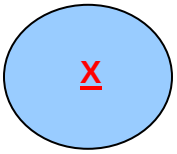
Water/Sewer Services – A physical en-vironment expenditure used to account for the provision of water and sewer services. Water and sewer services are provided to the Miami Gardens' residents by Miami-Dade County Waster & Sewer Department (WASD), and the cities of North Miami Beach and Opa-Locka.

Watershed - A relatively large area of land that drains water into a river, creek or into an aquifer (an underground reservoir or lake). In Central Texas, water draining into an aquifer usually flows into recharge features such as caves or fractures in the ground.
Windows - A Microsoft program use to create and edit text and graphics in letters, reports, Web pages, or e-mail messages.

Working Capital Reserve – Budgeted funds with no particular commitment as to ex-penditures. Provides operating flexibility during the budget year to meet unexpected needs or requirements. (Also see: *Contingency*).

Workload Indicators – Measure of the output of a department or other operating entity. They may consist of transactions, products, events, services or persons served.

Working Capital Reserve – A line item in the operating budget of unencumbered funds that can be used as necessary during the fiscal year to meet unexpended expenses or to take advantage of unexpected opportunities.



Xeriscape - The practice of conserving water and energy through landscaping design that limits lawn areas, irrigates efficiently, improves soils, uses mulches, chooses low water use plants, and employs other good maintenance practices.



Year-End – This terms means as of September 30th (end of the fiscal year).

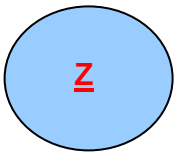
Year-End Closing - The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

Yellow Book - An informal name for the U.S. General Accounting Office's 1988 publication, "Government Auditing Standards."

Yield - In general, the yield is the amount of current income provided by an investment. For stocks, the yield is calculated by dividing the total of the annual dividends by the current price. For bonds, the yield is calculated by dividing the annual interest by the current price. The yield is distinguished from the return, which includes price appreciation or depreciation.

Yield-to-maturity **-** Return available taking into account the interest rate, length of time to maturity, and price paid. It is assumed that the coupon reinvestment rate for the life of the bonds will be the same as the yield-to-maturity.

YTD – Year-to-Date.



Zero-Based Budgeting - In *government*: the approach of justifying the budget and its program for each year or two, instead of studying funding increases or decreases in the programs separately as the need arises; (2) In *accounting and budgeting*: a financial management technique to redirect funds from lower-priority current programs to higher ones to pinpoint opportunities for improved efficiency and effectiveness, to reduce budgets while raising operating performance, and to improve profitability. (Also See: *Incremental Budget, Line-Item Budget* and *Program Budget*).

Zero-Coupon Bond - This type of bond makes no periodic interest payments but instead is sold at a steep discount from its face value. Bondholders receive the face value of their bonds when they mature.

Zoning – The partitioning of a city, borough, township or County by ordinance into sections reserved for different land use purposes (i.e. residential, commercial, industrial).