City of Miami Gardens, Florida
Annual Operating Budget

FY 2014 - FY 2015

The New City Hall Complex was completed and occupied on May 12, 2014. A grand opening of the City Hall was held on June 2, 2014.

City Council

Honorable Oliver Gilbert III, Mayor

Felicia Robinson, Vice Mayor

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

City Manager

Cameron D. Benson

City Attorney

Sonja K. Dickens, Esq.

City Clerk

Ronetta Taylor, MMC

Executive Staff

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

Patricia Varney, C.G.F.O., Finance Director

City of Miami Gardens, Florida

Vision Statement

The mission 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, 2013

Executive Director

Mayor and City Council

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

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

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

Mayor
Oliver Gilbert III
ogilbert@
miamigardens-fl.gov

Vice Mayor
Felicia Robinson
frobinson@
miamigardens-fl.gov

Councilwoman
Lisa Davis
ldavis@
miamigardens-fl.gov

Councilman
Rodney Harris
rharris@
miamigardens-fl.gov

City Clerk
Ronetta Taylor, MMC
rtaylor@
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

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

Department Heads

Finance Director
Patricia Varney, CGFO
pvarney@
miamigardens-fl.gov

Parks & Rec. Director
Parvin Neloms
pneloms@
miamigardens-fl.gov

Human Resource Direct
Veronica Davis
vdavis@
miamigardens-fl.gov

Public Works Director
Tom Ruiz
truiz@
miamigardens-fl.gov

Building & Code Director
Shellie Ransom-Jackson
sransom@
miamigardens-fl.gov

Chief Information Officer
Ron McKenzie
RMcKenzie@
miamigardens-fl.gov

Police Chief
Stephen Johnson
sjohnson@
mgpdfl.org

Table of Contents

Table of Contents	7
City Manager's Budget Message for FY 14-15	8
Users Guide to the Budget Document	23
City Overview	25
Organization Chart	30
Authorized Positions	31
Budget Process	32
Significant Financial Policies	36
Budget Summaries Schedules	71
Budget Details by Fund	
General Fund	89
Transportation Fund	140
Development Services Fund	154
Capital Projects Fund	163
Stormwater Fund	167
Debt Service Fund	170
Budget Related Charts & Graphs	171
CIP Program Overview	205
Financial and Non-Financial Goals	216
Performance Measurement	234
Statistical Section	235
Line Item budget Detail	249
Revenue Manual	295
APPENDICIES	
Finance and Budget Glossary	413
Millage Resolution	445
Budget Adoption Ordinance	448
Property Appraiser 420	456

City of Miami Gardens

Office of
The City Manager

CITY MANAGER'S

BUDGET MESSAGE FOR FY 2015

Dear Mayor and City Council:

Presented herein is the City of Miami Garden's FY 2015 annual budget. In FY 2014, the City received approval from its voters to move forward with its first ever General Obligation Bond issuance. The Bond will support the expansion, renovation and remodeling of the City's park properties. Additionally, the Bond will assist in providing public safety improvements to make the City among the safest in Miami-Dade County. We are proud to announce the opening of the City's permanent home. The opening of the new City Hall complex is the first step in expanding the City's downtown. We will continue with our plans for sensible redevelopment and growth by moving forward with development on two parcels of land purchased by the City several years ago. The development of these parcels will support our mission to provide continued economic viability through well-planned, responsible and sustainable growth and redevelopment.

The last few years have been difficult for most municipalities. FY 2015 offers a glimmer of hope suggesting we are beginning to emerge from these difficult times and moving forward in addressing our residents' needs. Although we are pleased with the direction of the City's tax base, we will maintain our conservative approach to operations. We will continue to make sure every proposed spending item is consistent with the public purpose and consistent with upholding our vision and mission statements presented earlier.

The FY-2014-2015 Budget Process and the Principal Financial Challenges and Issues Facing the City

Miami Gardens faces the usual municipal challenges found in other cities throughout the County and the nation. A key priority to our residents is the challenge of dealing with the ever present threat of crime. Our Police Department has a new Police Chief and along with his staff, they have done a credible job addressing crime

head-on. Our City now has a crime rate lower than Miami, Ft. Lauderdale, Orlando and St. Petersburg. Crime remains at the top of our residents' concerns and is addressed in the budget as our top funded municipal priority at almost 50% of total General Fund expenditures. One unique aspect of this problem is perception. The unincorporated Miami Gardens area historically had a reputation within the County as a high crime area. This reputation lingers, presenting a problem no longer justified. According to the latest Florida Department of Law Enforcement statistics released in 2013, Miami Gardens continues its success in reducing crime for the sixth straight year. The Table below represents selected cities having a higher Part I crime rate per 100,000 than Miami Gardens: Table #1:

2013 Florida Department of Law Enforcement Statistics

22 cities with a higher crime rate than Miami Gardens

City	Change in Crime Rate 2012 to 2013	Crime Rate Per 1,000 Residents
Medley	-0.4%	267.1
Florida City	18.1%	139.2
Miami Beach	6.1%	117.4
Opa Locka	2.5%	112
Pembroke Park	-12.1%	77.1
Orlando	-2.0%	75.1
South Miami	5.3%	72.2
Lake Worth	13.7%	70.9
Rivera beach	5.3%	66.4
Fort Lauderdale	-4.3%	65.3
Homestaed	-3.4%	65
St. Petersburg	5.1%	62.3
Miami Beach	-5.8%	61.6
Lauderadale Lakes	1.2%	61.4

City	Change in Crime Rate 2012 to 2013	Crime Rate Per 1,000 Residents
Delray Beach	5.0%	58.2
Pompano Beach	-11.0%	57.6
Oakland Park	-7.1%	57.4
Wilton Manors	1.1%	57.3
Aventura	-0.9%	56.8
Hallandale Beach	-2.0%	55.8
West Palm Beach	-11.8%	54
Dania Beach	-8.7%	52.2
Miami Gardens	-2.6%	51.9
Hollywood	-13.9%	50.5
Miami Shores	-13.0%	49.5
All Miami Dade County Avg.	-4.1%	49.2
North Miami	-12.5%	47.1
North Miami Beach	-12.5%	47.1

As clearly demonstrated by the chart, Miami Gardens is nowhere near the top in violent crime in South Florida. This is the message our Chief is working to disseminate to the public and media organizations.

For FY-15, the County Property Appraiser, for the first time since FY 2009 reported an increase in the City's taxable value. The numbers reflect a 3.6% increase over the FY 2014 preliminary taxable value. This budget proposes the same millage rate as last year, 6.9363 mills. This rate will generate additional revenue of $794,000 compared to FY 2014. Initially, the budget included an emergency fund of $407,047, however due to the impact of the electric franchise fees the contingency is now reduced to $7,722. With the millage of 6.9323, the City is required to have a 2/3 vote to adopt this proposed millage.

Table #2 below illustrates the change in the City's General Fund unencumbered/unreserved fund balance. From a 10.05% low in FY11, the projected fund balance for FY 2015 is within a level recommended by the Government Finance Officers Association and by the bond rating agencies, as financially sound.

Unrestricted Emergency Reserve	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Estimated FY 14-15
Year-End Reverted Funds	($2,766,736)	($1,118,666)	$3,043,249	($1,038,155)	($2,200,000)	0
CITT Allocation to Emergency Reserve	$0	$0	$3,224,314	$0	0	0
Total Unencumbered Funds in the Reserve	$6,447,650	$5,328,984	$12,823,884	$11,785,729	$9,585,729	$9,585,729
Total General Fund Expenses	$56,266,009	$53,043,518	$55,388,353	$64,913,368	$64,946,642	$63,695,747
% Emergency Reserve	11.46%	10.05%	23.15%	18.16%	14.76%	15.05%

In FY 2013-2014 we are projecting a utilization of $2.2 million from fund balance due to shortfall in revenue and unbudgeted expenses such as additional rental payments for the City Hall and employee payouts. No utilization of fund balance is proposed in the FY-2015 budget in the General Fund.

In FY 2014, the City budgeted a 2% Cost Of Living Allowance (COLA) effective April 1, 2014. However, in FY-2015, neither a COLA nor a merit increase is included in this proposed budget. It is the Administration's intention to review carefully our financial position this year to examine the possibility of reinstituting pay adjustments in the future. This budget also includes various personnel adjustments included in Table #3 below:

Table #3(a) : FY-15 Positions eliminated

Position	Savings
I.T. Help Desk Assistant	$48,643
School Crossing Guard Superintendent	61,820
Landscape Crew Worker - Parks Maintenance	42,405
Administrative Assistant - Recreation	51,051
Hours for Tutors	64,295
2 Planning & Zoning Staff	171,819
TOTAL SAVINGS	**$440,033**

Table #3(b) : FY-15 Positions Frozen From Hiring

Position	Savings
Capital Projects Director	126,317
Landscape Crew Worker – Parks Maintenance	39,100
TOTAL SAVINGS	**$165,417**

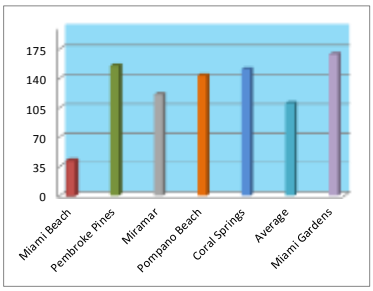
The City of Miami Gardens operates on a lean staff. Based on Chart 1 below, it is clear the City has one of the lowest Staff-to-Resident ratios of any City our size: far below the average. Despite this ratio, staff still operates efficiently while providing solid services to our residents. The City's FY 2015 budget reflects the funding necessary to

continue moving forward on our vision for Miami Gardens and to provide for the continued fiscal vitality of the City.

Chart #1: Residents per Employee

Number of Resident Per Employee

(The higher the number, the fewer employees)



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 always be challenges. Our job is to move past those challenges and provide services to our children, families and seniors in the most effective way we can. It will be our energy, passion and commitment in making our residents proud of the City where they live, work and play.

GENERAL FUND

Budget Priorities

FY-2014's most visible accomplishment was the completion of the construction on the City's new City Hall complex on NW 27th Avenue. It is expected the Police Headquarters, directly adjacent to City Hall, will be completed in April 2015. Although we do not have any trends to analyze, we have estimated about $798,791 for the operation of the City Hall complex this year which includes operating cost for electricity, water and maintenance of the buildings. Rent and utility costs in the old building was approximately $878,000. These estimates are included in this proposed budget.

FY-2015 will include the beginning of citywide recreation and public safety improvements as a result of the passage of the General Obligation Bond previously mentioned.

Major Revenues

In building a budget, we usually look at revenues first. This is what we currently know about FY-15 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 value. Our FY-14 tax rate was 6.9363 mills. The FY-14 City final taxable value provided by the Property Appraiser Office in July 2014 was $3.324 billion; this reflected a decrease of

$145.5 million, or -4.4% compared to the preliminary taxable value we used to adopt the budget last year. Using the new July 1 taxable value, our roll back millage rate is 6.3882 mills which would generate $959,000 less in taxes. This budget is balanced at the current millage rate of 6.9363 which includes an emergency fund of $7,722.

- **State Revenue Sharing:** 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. As of July 2, 2014, the City received State projection for State Revenue Sharing and Half Cents Sales Tax. Projection for FY 2015 for all three revenues is $13.26 million a slight increase of $257,934

- **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 also affected by weather, especially electric and water. In August 2014 the City was informed by Miami-Dade County the electric franchise fee for FY 2014 will be $1 million less than FY 2013. This is attributed to the operations of the reactor at the Turkey Point Power Plant which increased the Personal Property Tax paid by FPL. The value will increase in FY 2015 as well and the City will experience another $300,000 reduction in franchise fees. Our projection for electric franchise fee in FY 2015 is $1.8 million compared to $3.1 million received in FY 2013. Natural gas franchise fees are collected by Miami-Dade County on our behalf and remitted back to the City. We expect Natural gas Franchise fees to remain steady.

- **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-Sewer Department is net after the City's portion of a past General Obligation Bond payment is deducted (QNIP Bond). The cities of North Miami Beach and Opa Locka are the other utility providers in Miami Gardens. The budget for FY 2015 is approximately the same as the FY 2014 projected receipts for year-end. However, when compared to the FY 2014 budget amount for electric utility taxes, FY 2015 reflects an increase of approximately $600,000 due to the year-to-date trend.

- **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. For Miami-Dade County, the tax rate is 7%. This tax is collected by

the State of Florida and allocated to cities and counties by statutory formula based largely on population rather than point-of-sale. Based on the current economic situation, the City of Miami Gardens expects to receive $7,608,902 from this source in FY-15. This is approximately $102,506 more than FY-14.

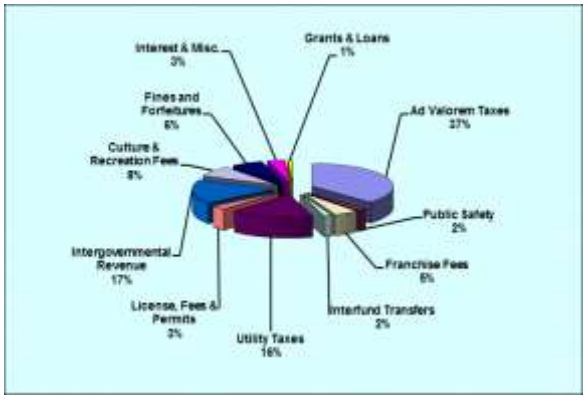
- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax licenses, alarm and landlord permits, certificates of use, parks and recreation fees, interest earnings, other operational revenues, and fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City.

Many local revenues are population sensitive and we believe they will remain fairly steady for the coming year. The total of other local revenue is estimated at $13,739,812 or a decrease of 7% over the FY-14 budget. The decrease is attributed to red light camera fines and traffic fines. In FY 2014, it was projected traffic fines would generate $525,000, however year-to-date revenue is only $193,507. Red Light Camera fines for FY 2014, when compared to the same period of time for FY 2013 was $396,218 less, and the projection for the Red Light Magistrate fines are also much lower than expected. In FY 2015 staff will be working with the Florida Department of Motor Vehicles to collect some of the delinquent red light camera fines. Also for FY 2015, staff has worked on various revenue enhancements including an agreement with Clear Channel Outdoor to relocate and reconstruct various billboards throughout the City allowed under Florida Statue 70.20. The agreement will provide an additional revenue of $195,000 through permitting fees and an annual fees paid by the sign owner (Clear Channel Outdoor).

The above represents 97% of total General Fund Revenues. The remaining 3% of revenues include items such as internal service charges, and miscellaneous state and County-shared revenues.

Chart #2 below, depicts the breakdown of the various revenue types as a percentage of total General Fund revenues by general revenue type.

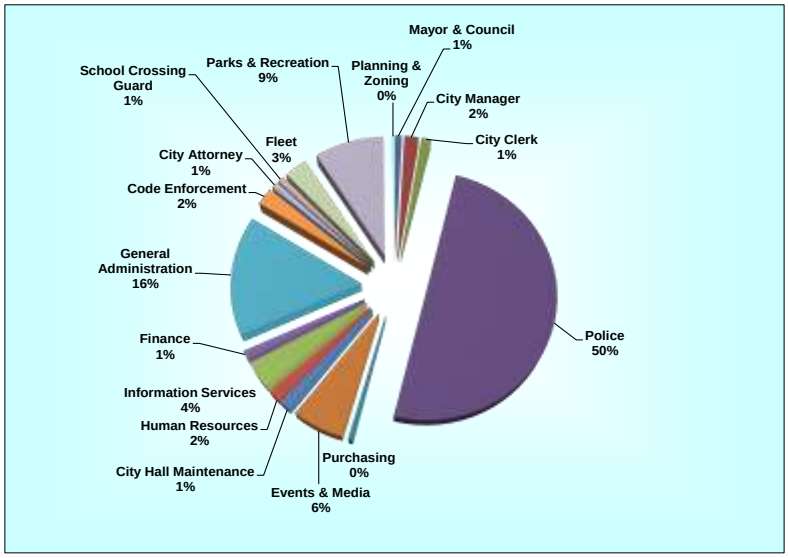
Chart #2: General Fund Revenues for FY-15



Expenditures

The other side of constructing a budget is expenditures. Usually, the largest of these are employee-related costs such as salaries and benefit expenses. The City has not budgeted a COLA in the FY 2015 budget. The Florida Retirement System's implementation of a mandatory 3% retirement contribution by the employee continues. This budget provides partial funding of an additional 10 police officers of the new COPs grant the City was awarded in FY 2013 as well as the additional 10 new police officers awarded in FY 2014.

Chart #3: General Fund Expenditures for FY-15



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 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 and information technology, etc.) and is charged to the Transportation Fund, Development Services Fund, the Capital Improvements Fund and the Stormwater Fund. The Debt Service Fund also accepts transfers for bond payments based on actual debt service attributable to each fund's usage of bond proceeds.

Changes in the FY 15 Budget

The following areas involve major changes over the FY-14 budget.

- **Equipment.** Funding is provided in the amount of $93,000 for servers replacement and Eco Tracking System in the amount of $6,550.

- **Operating Expenses.** Included in the FY 2015 budget are the maintenance costs of the new City Hall Complex. This cost is the best estimate from staff at this time. We will monitor these expenses carefully to adjust the estimate as necessary.
- **Personnel.** The budget provides for a net decrease of funding for 10.5 positions to 534.7 F.T.E. personnel. As for other positions, the City will continue to evaluate and only replace any vacant positions if they are critical to operations.
- **Contract service.** The Planning Division was transferred from Development Services Fund to General Fund in FY 2015 in accordance with Florida Statute. The FY 2015 budget is proposing to contract out this service and retaining one staff. It is proposed that revenues to be generated will cover the costs of the contractual service as well as the staffing.

General Fund Summary

The FY 15 budget provides what is believed to be the essential level of City operations necessary to responsibly carry out duties and mission of the City, to address our fiscal and fiduciary responsibilities, and 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. The City of Miami Gardens remains one of the lowest taxed cities of its size in the Miami-Dade or Broward County areas. Despite what we see happening around us in terms of layoffs and other drastic budgetary actions, Miami Gardens remains financially strong and continues to provide essential services to our residents.

TRANSPORTATION FUND

As a result of the C.I.T.T. settlement in FY 2012, Finance has established three separate C.I.T.T. budget divisions: 1) For deposit of the settlement monies. These funds have less restrictions on them than will the routine allocation the City will receive in FY-15, thus they need to be accounted for and used separately. They still must be for transportation uses. 2) The City established an operating Division for the regular C.I.T.T. funds in October 2012. These will have the same restrictions on their use as applicable to other Miami-Dade cities. 3) The third operating Division is for 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. Staff is currently working toward establishing an in-City circulator to help transport people to major City destinations without having to transfer to County transit two or three times. This would link major retirement populations with shopping and recreational opportunities.

Revenues

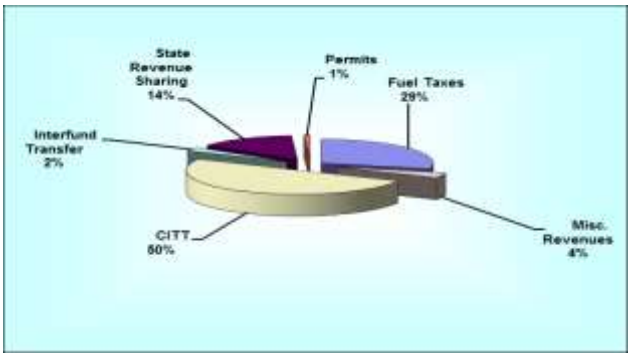
The Transportation Fund has four principal sources of operating revenue. Two of these are local gas taxes enacted by the County and State and shared with the

municipalities. The First Local Option Gas Tax is a 6-cent per gallon levy by the County Commission. This source is expected to bring the City $1,509,517 in revenue for FY-15, nearly the same as the FY-14 budget. This estimate is provided by the State. The Second Local Option Gas Tax is also estimated by the State. This 3-cent per gallon tax allocation to the City is expected to be $580,000 for FY-15.

The third major revenue source in the Transportation Fund is State Revenue Sharing. State Statutes require 26% of all City allocated State Revenue Sharing be used for transportation expenses. The other 74% is revenue to the General Fund. State Revenue Sharing for transportation purposes is estimated by the State at $1,015,775 for FY-15.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2015. It is estimated to be approximately $3.63 million a year.

Chart #4 Transportation Fund Revenues by Percentage



Expenditures

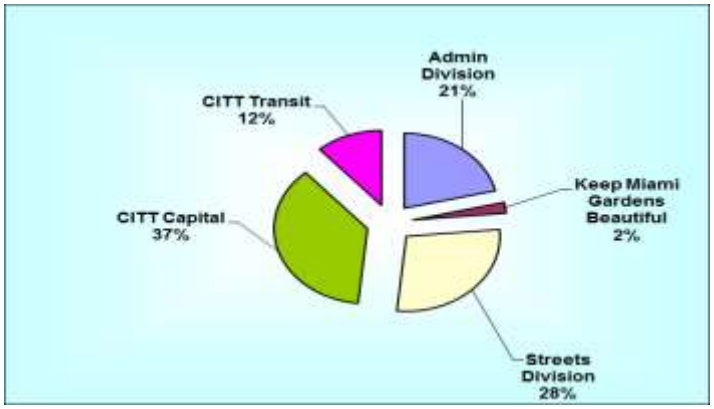
Because almost all of the activities of the Public Works Department concern roads and rights-of-way, the entire operation of the Public Works Department is budgeted within the Transportation Fund. The only public works-type activity not funded in the Transportation Fund is the City's stormwater activities. 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 2014; with funding from C.I.T.T. will continue to enhance their tree planting efforts, especially in rights-of-way. KMGB has had an extremely successful year working with community groups to enhance the looks of many neighborhoods. KMGB has been very aggressive

Keep Miami Gardens Beautiful performing landscape beautiful project.

in seeking sponsors and grants to maintain and enhance their program success. In FY-14 the City received the national Tree City designation for the seventh straight year. The Division works extensively with local schools for its Earth Day and other environmental programs.

Chart #5: Transportation Fund Expenditures by Division



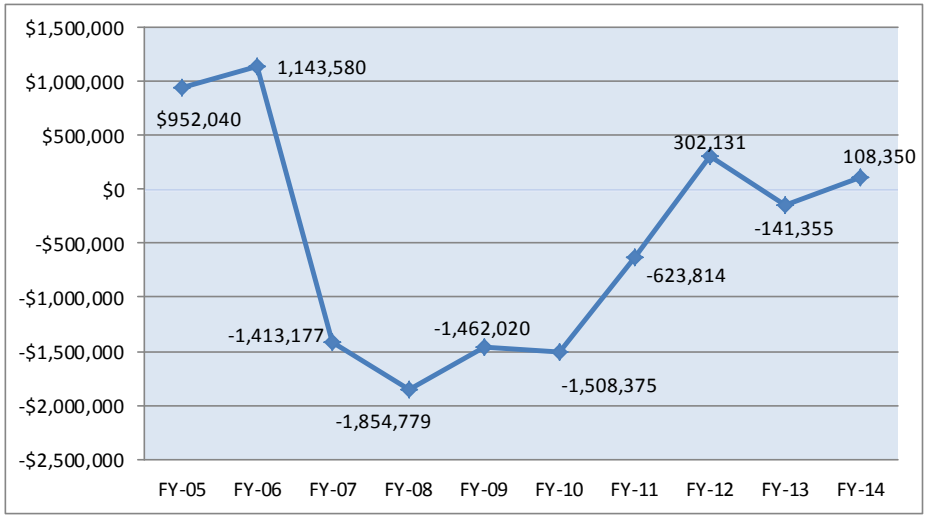
DEVELOPMENT SERVICES FUND

The City's Development Services Fund was created to account for those activities principally designed to serve the City's development community. The Fund in past years consisted of the two operating Divisions: The Planning and Zoning Services Division and the Building Services Division within the Department of Building and Code Compliance. In FY 2015, the Planning and Zoning Services Division is being transferred to the General Fund in accordance with the Florida Statute.

The Building Services Division of the Department of Building and Code Compliance is responsible for administering the State of Florida Building Code. Its activities include development plan review, building inspections during construction and unsafe structures enforcement.

Revenues: In the past, this fund has required major subsidies from the General Fund. The transfers total $4,448,285 from FY 2008 to FY 2010. For FY 2014, the Finance Department is projecting a surplus of $108,350 based on certain development projects acquiring permits to be issued before September 30, 2014. The budgeted revenues are $1,859,475 which we anticipate will breakeven for FY 2015.

Chart 6: Deficit/Surplus in the Development Services Fund



STORMWATER UTILITY FUND

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. For FY-15, the Department has thirteen (13) employees with one employee being transferred to the Transportation Fund.

Street Flooding in Coconut Cay after a 2" rain event.

The City has been successful in receiving a number of grants to supplement City funds for stormwater projects. A top priority for FY-15 will be to begin and complete several grant projects awarded by the State.

The City's Stormwater fee is currently $4 per month for each Equivalent Residential Unit (ERU), or approximately 1,500 square feet of impervious surface. This fee has not been increased in 23 years.

Revenues

One-hundred (100%) 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 will provide 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 77,000 ERUs in Miami Gardens and a projection of $3.58 million in revenues is anticipated.

Expenditures

Expenditures in the Stormwater Utility involve operations and projects. For FY 2015 these include neighborhood drainage improvements in the Vista Verde areas, N.W. 24 Ave., as well as, smaller improvements throughout the City. It includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

SPECIAL REVENUE FUND

The Special Revenue Fund was established in FY-06 to assist in the accounting for and tracking of certain revenues coming to the City with restricted uses. These include parks and police impact fees.

CAPITAL PROJECTS FUND

North Dade Optimist Center grand opening ceremony on August 29, 2014

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-15 budget includes a transfer of $5,123,069 from the General Fund to the CIP Fund.

Revenues

Revenues in the Capital Project Fund generally consist of four types: grants, bonds, transfers from operating departments and interest earnings. The major project for the Fund in FY-15 is the completion of Police Headquarters. The $60 million bond for improvements of Parks and Recreation facilities and the purchase of crime prevention equipment will take place in FY 2015. Once the improvement projects are approved by Council, staff will begin to develop the costs and incorporate into the FY 2015 budget.

Expenditures

There are four employees budgeted in this fund: a Capital Projects Director, two projects managers and one administrative position. The Capital Projects Director position will be frozen in FY 2015. Many of the capital projects are multi-year projects. The funds for previous scheduled projects are carried over to the subsequent year's budget until used or released.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

In our Neighborhood Stabilization grant program, we continue work on the foreclosed homes purchased in FY-10 and FY-11. Under this program, these homes are being renovated and sold to eligible first-time homebuyers. Additionally, we have allocated a

portion of this funding to a future multi-family elderly housing development located on the corner of N.W. 207 Street and N.W. 27 Avenue, known as the Commons. Our CDBG program will see a slight reduction in funding from the Federal government in FY-2015.

The City is designated an entitlement City for the purposes of receiving Community Development Block Grant funds from the United States Department of Housing and Urban Development (USHUD). The City was notified our allocation For FY-15 will be $999,851. This is a slight reduction from FY2014.

Neighborhood Stabilization Project Before & After

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

DEBT SERVICE FUND

In FY-09, 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.

BUDGET SUMMARY

The continuing impact of the nationwide recession had a significant affect not only on the activity level of the City's planning and building Departments, but on the balance of City operations as well. Dealing with this issue has been challenging to say the least, but we are moving forward.

FY-14 marked the completion of several projects: the completion of the North Dade Sports Complex and the opening of the new City Hall complex. Challenges for FY-15 include completing construction and moving Police operations to the new Police Headquarters complex, dealing with Legislative mandates and moving forward with the implementation of the projects contemplated in our General Obligation Bond.

Taxes and Taxpayers

Of interest to almost any taxpayer reading the budget is "how does this affect me?" The good news is Miami Gardens remains one of the lowest taxed major cities in Miami-Dade or Broward counties (see Table #6 below). Table #6 below illustrates the relative tax burden on residents of Miami Gardens as compared to surrounding cities. The per capita tax burden is the amount each resident pays on the average. When looking at your tax bill, it is important to remember only **30.2%** of your tax bill goes to the City of Miami Gardens; **69.8%** is designated to: Miami-Dade County, the School Board, the County Fire District and to several other special taxing districts. The City tries hard to get the most from each tax dollar.

Table #5 Comparative Tax Burden, Selected Miami-Dade Cities*

City	Population	Tax Rate in Mills	Per Capita Tax Burden
Miami Beach	90,097	6.1163 mills	$1,674
Miami	412,326	8.4310 mills	$669
North Miami Beach	42,113	7.7052 mills	$319
North Miami	60,313	7.9336 mills	$274
Miami Gardens**	**107,399**	**8.2363 mills**	**$264**
Hialeah	227,395	6.3018 mills	$193

* FY 2014 Adopted Millage Rates with the exception of City of Miami Gardens

** Miami Gardens is calculated based on the proposed rate for FY 2015 which also includes the Debt Service Millage of 1.3 Mills

Another question often asked is: "Is the City borrowing too much and putting us in debt?" Below are the two key statistics used to evaluate whether a city is borrowing too much. The first, TABLE #6, is the City's Taxable Value-to-Debt Ratio. A ratio of 0.0 to 3.0 is considered low; 3.0 to 6.0 is considered moderate; and above 6.0 is considered high. In spite of our many start-up costs, the construction of the City Hall and the $60 million General Obligation Bond, the City's ratio is at the low end of the moderate spectrum.

Table #6 General Fund Debt to Taxable Assessed Value Ratio (Includes $60M GO Bond)

	Taxable Assessed Value	Bonded Debt	Debt Ratio
Miami Gardens	**$3,444,897,103**	**$ 140,141,394***	**4.0 %**

* This amount includes the $60,000,000 General Obligation Bond issued in July, 2014. Also assumes the sale of the two economic development properties owned by the City by September 30, 2014 and payoff of the two taxable bonds.

Another recognized measure of whether a City is carrying too much debt is the per capita debt ratio. In the table below, we have a relatively low per capita debt burden.

Table #7 Debt Burden Per-Capita Florida Cities Over 100,000

City	Debt Per Capita	City	Debt Per Capita
Gainesville, Alachua County	$9,050	Pembroke Pines, Broward County	$2,388
Tallahassee, Leon County	$5,690	Tampa, Hillsborough County	$2,321
Port St. Lucie, St. Lucie County	$5,670	Clearwater, Pinellas County	$2,124
Cape Coral, Lee County	$5,356	Miramar, Broward County	$1,853
Fort Lauderdale, Broward County	$5,050	Miami, Miami-Dade County	$1,664
West Palm Beach, Palm Beach County	$4,018	St. Petersburg, Pinellas County	$1,598
Orlando, Orange County	$3,656	Palm Bay, Brevard County	$1,400
Jacksonville, Duval County	$3,201	Miami Gardens	$983
Hollywood, Broward County	$2,424	Coral Springs, Broward County	$588

2013 City's Financial Statement

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

Certainly, it is our hope through positive change we are able to effectuate an improved organization regarding services for the residents of the City of Miami Gardens.

As your City Manager, it is encouraging having an opportunity to serve this City called Miami Gardens. It is an honor to be a part of the Miami Gardens Team and I want to thank the Mayor and City Council for the opportunity to serve you and the proud residents and business owners of the City. 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 – I truly appreciate each and every employee's efforts.

Finally, I applaud Assistant City Managers Craig Clay, Vernita Nelson and Finance Director Patricia Varney for their input and assistance in preparation of the Budget and supporting documents for the City.

The City of Miami Gardens is truly moving forward in a positive direction.

Respectfully Submitted,

Cameron D. Benson
City Manager

Users Guide to the FY 14-15 Preliminary 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 of Miami Gardens' residents. The City Council and City staff responds to the community's needs in large part through the budget. It balances not only revenues and costs, but also actualizes community priorities and desires. The preliminary 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.

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 and the issues and challenges faced in its development. It also 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 2014-2015 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 finds 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.

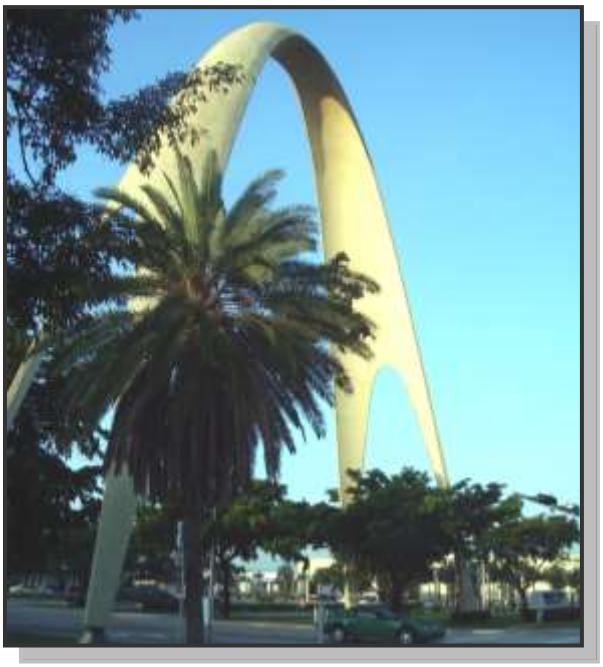
3. **Form 420, Tax Rate Resolution and Budget Ordinance**

   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 separate public hearings prior to adoption. The budget ordinance is the formal approval of the actual FY 14-15 operating and capital budget. This ordinance also must be approved at two 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 Street on the East, to NW 47th and NW57 Avenues on the West, and from the Broward County line on the North, to 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 Dolphin Stadium and to Calder 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 high schools and two universities within the City.

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

Quick City Facts & Photos

Number of Residents	107,399
African-American	76.3%
Hispanic	22%
Other	4.6%
Number of Schools	
Elementary	18
Middle	4
High School	3
Colleges/Universities	2
Number of budgeted City Employees	
Total F.T.E. regular positions	537
Police, City of Miami Gardens	
Number of budgeted positions	274
Vehicular patrol units	128
Public Works	
Miles of Streets	350
Miles of Canal	10

Parks and Recreation:	
Number of parks	18
Playgrounds in City parks	11
Number of City Pools	5
Tennis courts	7
Basketball Courts	17
Special Recreation Facilities	3
Miami Gardens Community Center	
Dolphin Stadium	
Calder Casino and Race Track	
Libraries (County):	
North Dade Regional	1

Lou Rawls Performing Art Center
Florida Memorial University

Chapel at St. Thomas University

Calder Race Track

Dolphin Stadium

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 council members. There are four single-member, resident districts from which four council members are chosen, with the remaining two council members being elected at-large by citywide vote. The mayor is also

elected at-large. The citywide organizational chart, shown on page 45 of this book, displays the relationships between the various organizational units of the City government.

The Mayor nominates and the City Council appoints three 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 a deputy city manager and two Assistant City Managers who are responsible for overseeing the various departments.

Population Projections

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

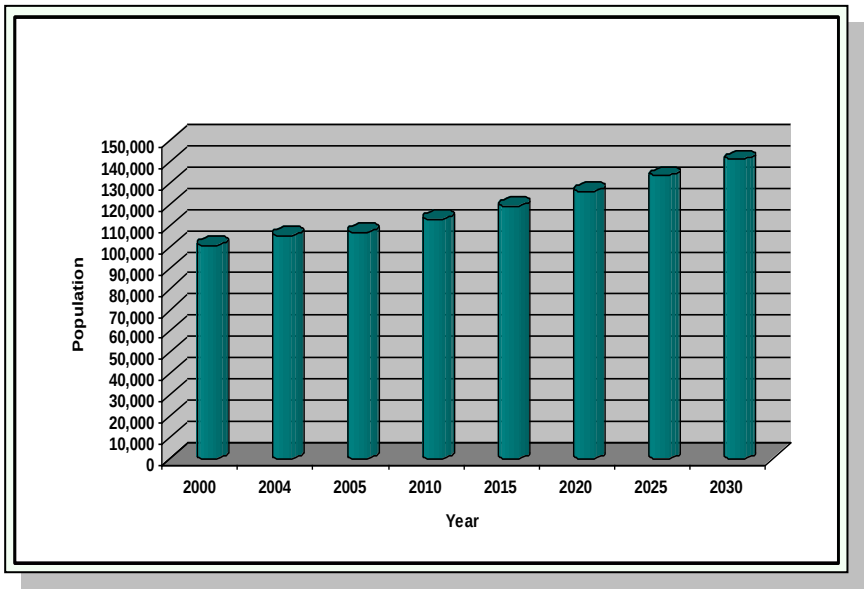
- This methodology utilizes statistical evaluation and analyzes the appropriateness of each extrapolation into the future, from a mathematical measure. It also looks at the extent to which a given extrapolation technique corresponds to the historic and estimated population perspective.

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

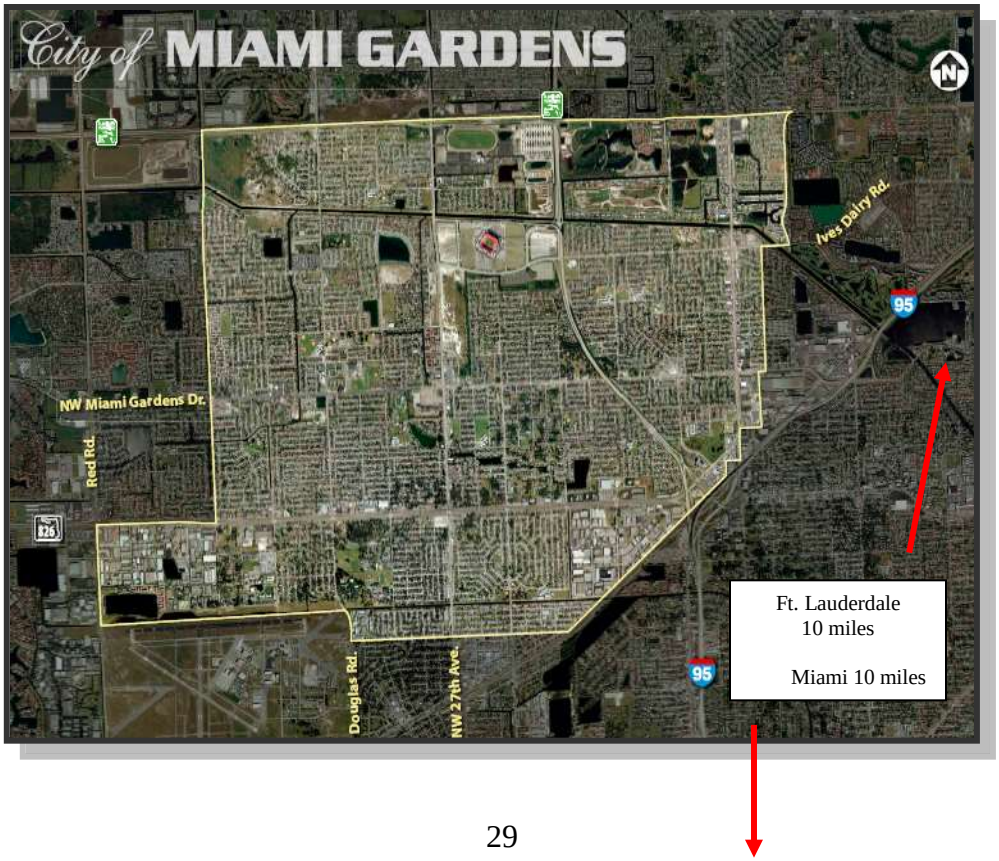
Table #9: Population Estimates & Projections - Miami Gardens Per U.S. Census Data (2000- 2030)

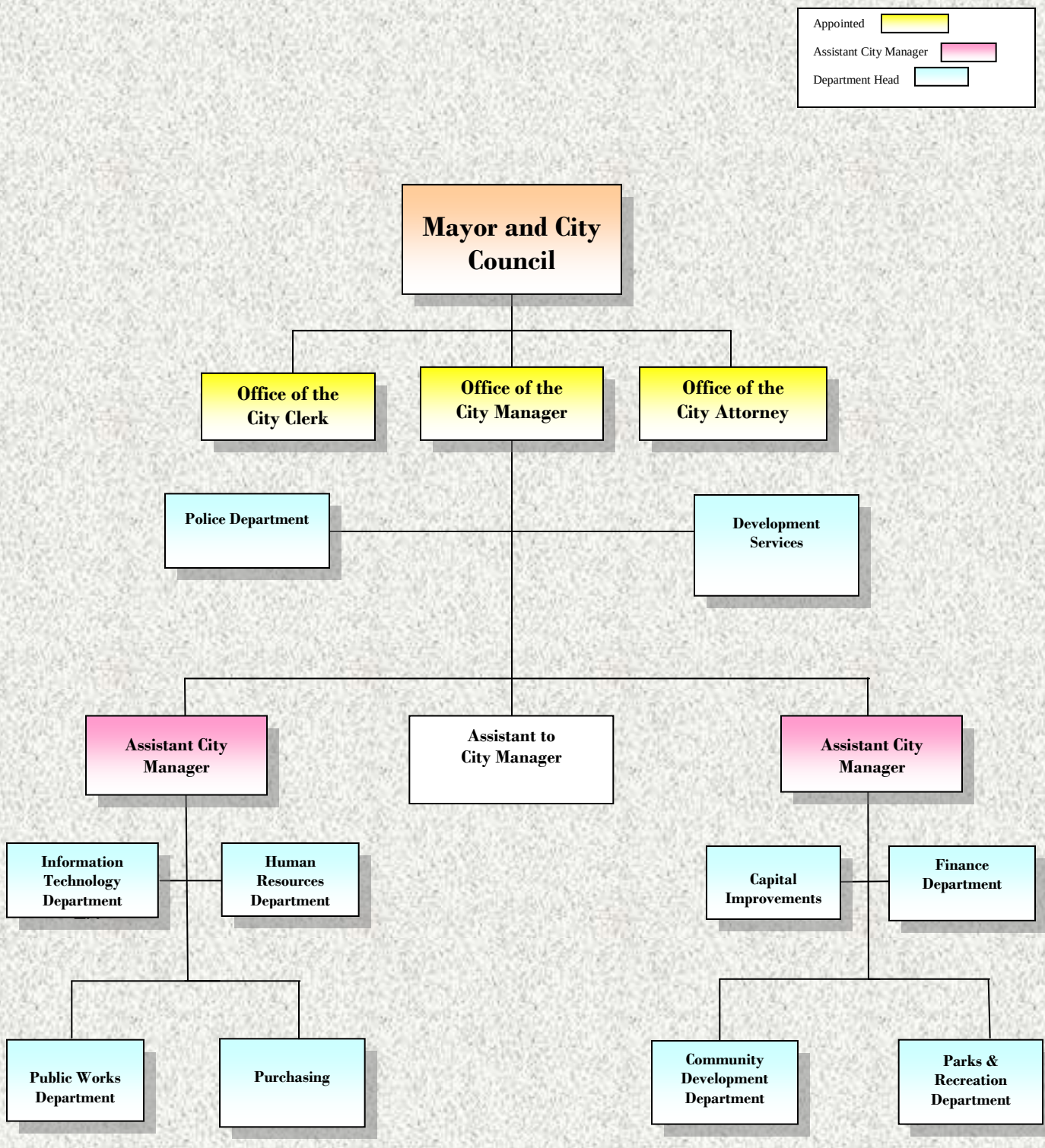
Year	Miami Gardens Population	Miami Gardens Estimated Growth Rate	Miami Gardens Actual Growth Rate
2000	100,809		
2004	105,414	4.57%	4.57%
2006	107,567	1.14%	2.05%
2007	109,200	1.50%	1.52%
2008	111,171	1.11%	1.81%
2013	107,147	-1.78%	-3.62%
2014	**111,402**	**4.00%**	
2020	**115,858**	**4.00%**	
2025	**119,333**	**3.00%**	
2030	**122,913**	**3.00%**	

Chart #10: Population Increase in Visual Format



Aerial Map of Miami Gardens





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

Summary of Authorized Positions

History of	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	
Poositions by Fund/Dept	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	
GENERAL FUND														
Legislative	0	1	1.5	2	2	2	2	3	0	0	0	0	0	
City Manager	0	5	5	5	8	9	9	10	9	7.5	7.7	7.2	7.7	(1)
City Clerk	1	1	2	2	2	4	4	4	7	7	7	8.5	9	(2)
City Attorney	0	0	0	0	0	0	0	3	3	3	3	3	3	
Human Resources	0	2	3	3	7	8	9	9	9	8	8	9	9	
Finance	0	0	2	4	7	7	7	7	7	6.5	7	7	7	
Planing & Zoning			7	8	8	8	7	6	6	5	5	3	1	
City Hall Maintenance	0	0	0	0	0	0	0	0	0	0	0	2	3	(3)
Code Enforcement	0	0	15	18	24	24	24	27	24	23	22.5	21.5	21.5	
Law Enforcement	0	37	39.5	42	213.5	242.5	283.5	301	292	289.5	288.3	298.3	294.3	(4)
Parks & Recreation	0	0	20	119.5	110.5	104.5	106	119.5	105.5	96.2	96.05	93.4	88.42	(5)
Purchasing	0	0	2	2	2	3	4	4	4	4	4	4	4	
Information Services	0	0	1	2	3.5	7	9	11	11	12	12	12	11	
Fleet	0	0	0	1	2	2	2	3	3	3	3	3	3	
General Fund	**1**	**46**	**98**	**208.5**	**389.5**	**421**	**466.5**	**507.5**	**480.5**	**464.7**	**463.55**	**471.9**	**461.92**	
TRANSPORTATION FUND														
Administrative Division		0	3	3	3	5	4	4	4	3	4.3	4.3	3.3	
KMGB Program Division		1	1.5	1.5	2	2	2	2	2	2	2	2	2	
Streets Division		0	12	21	23	25	25	25	25	27	27	25	25	
CITT - Capital		0	0	0	0	0	0	0	0	0	0	0	2.3	(6)
CITT - Transit		0	0	0	0	0	0	0	0	0	0	2	3	(7)
Transportation Fund		**1**	**16.5**	**25.5**	**28**	**32**	**31**	**31**	**31**	**32**	**33.3**	**33.3**	**35.6**	
DEVELOPMENT SVCS. FUND														
Building Division			7	10.5	24	32	27.5	19	18	16.5	16.5	15.5	16.5	
Development Services Fund			**7**	**10.5**	**24**	**32**	**27.5**	**19**	**18**	**16.5**	**16.5**	**15.5**	**16.5**	
CDBG Fund														
CDBG Department					4	4	4	8	8	8	6.5	5	5	
CDBG Fund					**4**	**4**	**4**	**8**	**8**	**8**	**6.5**	**5**	**5**	
CAPITAL PROJECTS FUND														
CIP Operating Division					2	3	3	4	4	5	5	5	3	(8)
Capital Projects Fund					**2**	**3**	**3**	**4**	**4**	**5**	**5**	**5**	**3**	
STORMWATER FUND														
Stormwater Utility Division					4	12	12	12	12	14	14	14.5	12.7	(9)
Stormwater Fund					**4**	**12**	**12**	**12**	**12**	**14**	**14**	**14.5**	**12.7**	
TOTAL CITY POSITIONS	**1**	**47**	**121.5**	**244.5**	**451.5**	**504**	**544**	**581.5**	**553.5**	**540.2**	**538.85**	**545.2**	**534.72**	

Notes:

(1) Administrative staff position transferred from Planning Division
(2) Convert the part-time position to full-time position to provide administrative services to Councilmembers and to assist in passport processing
(3) Transfer Facility Manager from Police Department to City Hall Maintenance
(4) In addition to (2) eliminated School Crossing Guard Superintendent position; eliminated 2 Community Service Aide positions for internal promotions and reclassifications
(5) Eliminate 1 Landscape Crew position and freeze one Landscape Crew position for FY2015 in Parks Maintenance and reduction of tutor hours
(6) Charge 30% of City Engineer position from Stormwater, and transfer of Enginnering Inspector positions previously from Public Works Admin. and Stormwater fund
(7) Add Trolly Program Manager position
(8) Transfer one employee to City Hall Maintenance Division and freeze the Captial Project Director position for FY 2015
(9) Employees transferred to CITT as described in (5)

Miami Gardens' 2015 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 at page 65, 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. For Miami Gardens and the FY 14-15 budget, this process was challenging due to the total impact of the statewide property tax reduction, reduction in franchise fee, and one time refund of telecommunication taxes. Nonetheless, the process went forward and will conclude in the presentation of the preliminary budget at the July 25th City Council meeting.

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 began in March 2014. Prior to March, the City Manager and finance staff reviewed the GFOA comments from the prior year's budget and began developing the data necessary to address those comments and suggestions.

The Preparation Phase

In March, the beginning phase of budget preparation involved staff preparing updates to the City's anticipated revenues and major equipment needs. This involved developing accurate projections of traditional revenues and estimating any new revenues expected in the subsequent year. Since Miami Gardens still has little, long term reliable revenue history for most of its revenues, it fell to staff to estimate these revenue streams as accurately as possible.

Also during this phase, staff began to develop expenditure profiles for each City department and operation. Again, as a relatively new City, this continued to be a difficult task. Having little or no experience in operating some programs (police for example), and receiving little historical information from the County, estimating proved to be a difficult task.

The Review Phase

This phase involved 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 tentative budget was completed and submitted to the Mayor and City Council for their consideration at the July 25th meeting.

The Adoption Phase

At their July 23th regular City Council meeting, a tentatively balanced budget is presented to the Council. At this meeting, which is open to the public, 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 will be requested to set the tentative millage rate at 6.9363, which is the current millage rate. State law requires that two 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 recommended dates are September 10th and September 22th.

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 recommended to be set for the evening of September 10, 2014. 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, this being recommended for September 22, 2014. 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 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 2014-2015 Budget Schedule

MONDAY-March 6
Distribution of Budget Worksheets

March 26
Council Strategic Planning Session

March 6 – June 1
Preparation of Budget by Directors and Staff

JUNE 1
Property Appraiser provides tentative values.

June 2
City Manager reviews budget

JULY 1- JULY 13
Receipt of DR 420 (Property Appraiser Certification of Taxable Value) from the County (F.S. section 200.65).

JULY 9
Transmittal of budget to Mayor and City Council

JULY 15
Budget Workshop with City Council

WEDNESDAY-July 23
7:00pm
Consideration of proposed budget by the Mayor and City Council and setting of the proposed millage rate, current rollback rate and date, time and place of the first hearing.

Monday-AUGUST 4
Last day to advise the Property Appraiser's office of the proposed millage rate, current year rollback rate and date, time and place of the first budget hearing (F.S. Section 200.65)

FY 2014/2015 Budget Schedule (Cont'd)

FRIDAY-AUGUST 24
Property Appraiser to mail out the Notice of Proposed Property Taxes (TRIM Notice) pursuant section 200.069 FS

WEDNESDAY - SEPT 10
First public hearing and adoption of tentative budget- (Trim Bill). Must amend tentative budget, re-compute proposed millage rate and publicly announce the percentage by which recomputed proposed millage exceeds the rollback rate- **FINAL APPROVAL OF THIS DATE SUBJECT TO COUNTY AND SCHOOL BOARD HEARING DATES (F.S. Section 200.65)**

WEDNESDAY-SEPT 17
First day to advertise final public hearing of Sept. 22 (Article IV, Section 2B)

FRIDAY-SEPT 19
Last day to advertise final public hearing of Sept. 22 (F.S. Section 200.65)

MONDAY-SEPT 22
Final public hearing and adoption of budget. If budget is not adopted this date, the City must re-advertise Public Hearing

THURSDAY-SEPT 25
Final day to submit final tax form to County Tax Office and State Department of Revenue

FRIDAY-DEC 25
Final day to submit budget to Government Finance Officers Association for the Distinguished Budget Presentation Award

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 that its citizens deserve a commitment from their local government to fiscal responsibility, and that 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 Budget (CIP), consistent with state requirements, which shall schedule the funding and construction of projects for a five-year period. The Capital Improvement 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 tentative 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 tentative budget shall be provided at no charge at all public hearings and workshops.

Balanced Budget

1. **Balance 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 that 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 broad categories as follows:

- Governmental Fund Types:

    1. **General Fund** (01) - 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** (10s) – 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 three special revenue funds as described immediately below.

        A. **Transportation Fund** (10) – 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 (**12**)** – The Grant Fund is used to account for all operating grants that the City receives from the State or Federal Program for a specific purpose.

        C. **State Housing Initiative Partnership Grant (SHIP) Fund** (13) – 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** (14) – The Community Development Block Grant Fund is used to account for revenues and expenditures of the City's CDBG Department. The City is an entitlement community under the U.S. Department of housing and Urban Development (HUD).

        E. **Development Services Fund** (15) – 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 that these service costs are largely recaptured by the users.

F. **Special Revenue Fund** (16) – 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.

G. **Law Enforcement Trust Fund** (17) **–** The Special Revenue Fund is used to account for funds and property seized or confiscated by either Federal, State, and/or local law enforcement agencies.

3. **Capital Project Fund** (30) – 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.

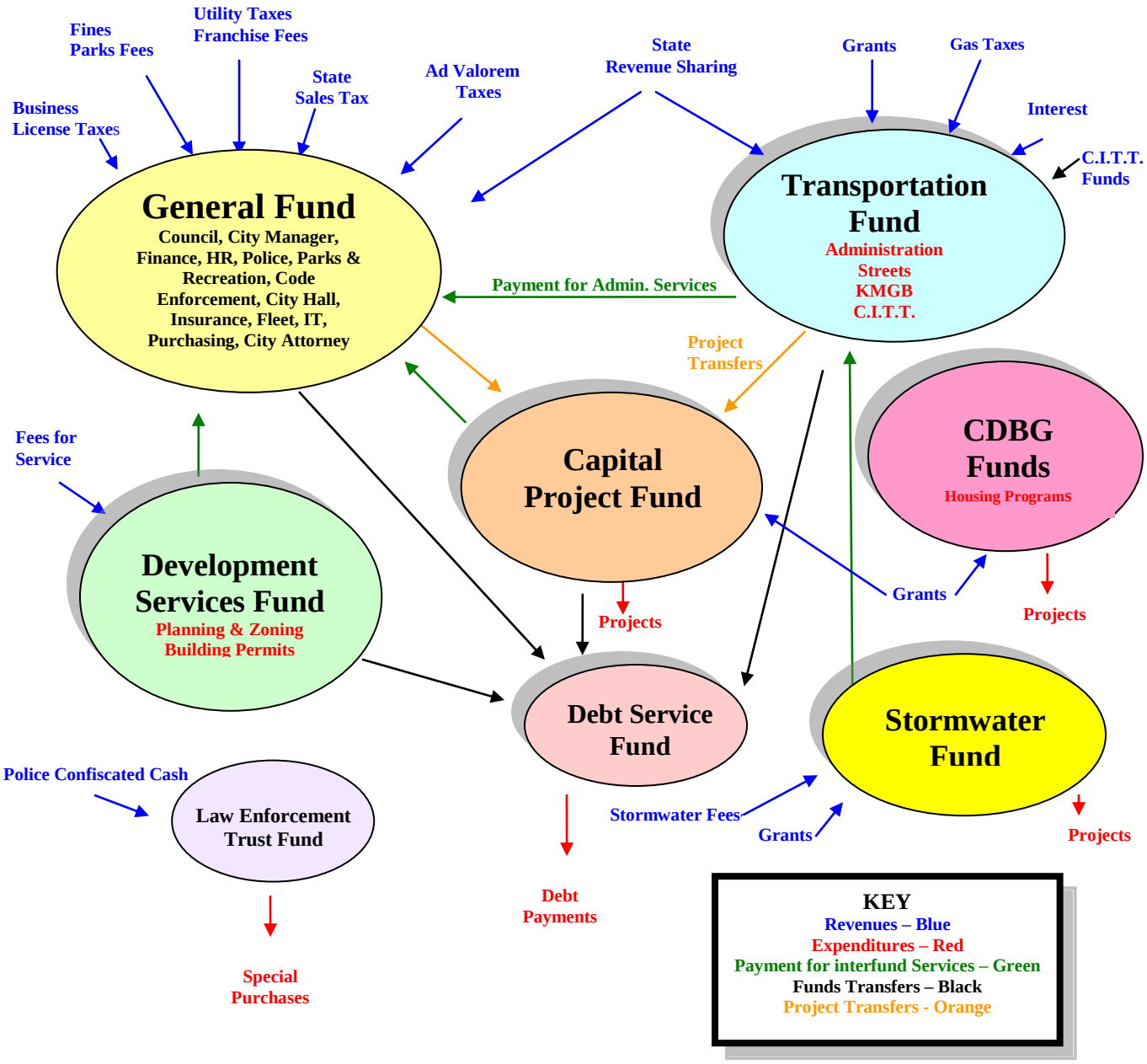
4. **Debt Service Funds** (21) - Debt Service Funds account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds). The City currently has one debt service Fund.

- Proprietary Fund Types:

1. **Enterprise Funds -** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that 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 that 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 (41) – The Stormwater Utility Fund is used to account for revenues and expenditures related to the City's stormwater utility operation. Major revenues include the $4 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, that 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 that 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 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 definite, 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 for (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 classification, 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: Special Revenue Fund: Impact Fee Special Revenue Fund: Grants Development Service Fund Transportation Fund: Gas Tax	**Restricted** **Restricted** **Restricted** **Restricted** **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 C.A.F.R. Services 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% 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 with 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 followed 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 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, prudent, and when aggregate net present value saving, expressed as a percentage of par amount for the refunding bonds, with 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.

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 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.

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, the 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 adjustments 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 form 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.

Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic conditions.

Financial Summaries Funds and Details of Principal Funds, FY 14-15 Budget

Fund	Page
Consolidated Budget Summary – All Funds	Page 72
General Fund Summary	Page 73
Transportation Fund Summary	Page 74
Development Services Fund Summary	Page 75
Capital Projects Fund Summary	Page 76
Stormwater Utility Fund Summary	Page 77
Debt Service Fund Summary	Page 78
All Funds Summary & Year to Year Changes by Revenue Class	Page 79
All Funds Summary & Year to Year Change by Expenditure Class	Page 80
All Funds Expenditure Summary & Year to Year Changes by Department	Page 81
General Fund Revenue Summary and Year to Year Changes	Page 82
General Fund Expenditure Summary and Year to Year Changes	Page 83
Transportation Fund Revenue Summary and Year to Year Change	Page 84
Transportation Fund Expenditure Summary and Year to Year Changes	Page 85
Development Services Fund Revenue/Expenditure Summary and Year to Year Changes	Page 86

Consolidated Budget Summary - FY 14-15
Summary of Funds

Description	Recommended Budget
BEGINNING FUND BALANCE - ALL FUNDS	**$60,500,000**
REVENUES - ALL FUNDS	
Property Taxes	$27,854,547
Franchise Fees	3,048,633
Intergovernmental Revenue	15,935,250
Utility Taxes	10,398,000
Fuel Taxes	2,089,517
Fines and Forfeitures	4,017,751
Public Safety	1,051,431
Licenses & Permits & Fees	7,484,192
Miscellaneous	3,621,097
Culture & Recreation	4,826,364
Grants and Loans	1,359,851
Interfund Transfers	13,936,975
TOTAL REVENUES - ALL FUNDS	**95,623,607**
TOTAL RESOURCES AVAILABLE - ALL FUNDS	**$156,123,607**
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personal Services	$47,883,194
Operating Expenses	$16,962,325
Debt Service Payment	$12,535,420
Interfund Transfers	$13,936,975
Non-Operating Expenses	$1,174,956
Total Operating Expenditures - All Funds	92,492,869
Capital Outlay	$63,630,738
TOTAL EXPENDITURES - ALL FUNDS	**$156,123,607**
	$0

Summary of Funds
General Fund Budget Summary - FY 14-15

Description	Recommended Budget
BEGINNING FUND BALANCE	**$0**
REVENUES - GENERAL FUND	
Property Taxes	$23,600,098
Franchise Fees	3,048,633
Intergovernmental Revenue	11,294,475
Utility Taxes	10,398,000
Fines and Forfeitures	4,017,751
Public Safety	1,051,431
Licenses & Permits	1,956,301
Miscellaneous	2,173,925
Culture & Recreation	4,826,364
Interfund Transfers	1,019,630
TOTAL REVENUES	**63,386,608**
TOTAL RESOURCES AVAILABLE - GENERAL FUND	**$63,386,608**
EXPENDITURES	
Legislative	$537,770
City Manager	1,139,734
Media & Special Events	3,947,922
City Clerk	769,075
Finance	708,329
Human Resources	986,924
City Attorney	558,694
Planning Division	118,801
Crossing Guards	526,010
Police	31,755,136
Code Enforcement	1,427,756
Parks & Recreation	5,630,751
Purchasing	303,809
Information Technology	2,297,083
Fleet	1,949,171
City Hall Maintenance	798,791
Non-Departmental	9,930,852
TOTAL EXPENDITURES	**$63,386,608**
ENDING GENERAL FUND BALANCE	**$0**

Summary of Funds
Transportation Fund Budget Summary
FY 14-15

Description	Recommended Budget
BEGINNING FUND BALANCE	**$0**
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	$2,089,517
Citizens Independent Transportation Trust	3,625,000
State Revenue Sharing	1,015,775
Grants	0
Permits	62,000
Miscellaneous Revenues/Interest	256,501
Interfund Transfers	182,061
TOTAL REVENUES	**$7,230,853**
TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND	**$7,230,853**
EXPENDITURES - TRANSPORTATION FUND	
Administration Division	$1,535,616
Keep Miami Gardens Beautiful Division	167,617
Streets Division	2,029,312
CITT - Capital Improvements	2,665,442
CITT - Transit	832,866
CITT - Settlement	0
TOTAL EXPENDITURES	**$7,230,853**
ENDING TRANSPORTATION FUND BALANCE	**$0**

Summary of Funds
Development Services Budget Summary
FY 14-15

Description	Recommended Budget
BEGINNING FUND BALANCE	**$0**
REVENUES - DEVELOPMENT SERVICES FUND	
Planning & Zoning Fees and Charges	$0
Building Fees and Charges	1,835,275
Other Revenues	24,200
TOTAL REVENUES	**1,859,475**
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	**$1,859,475**
EXPENDITURES - DEVELOPMENT SERVICES FUND	
Planning & Zoning Department	$0
Building Department	1,859,475
TOTAL EXPENDITURES	**$1,859,475**
ENDING DEVELOPMENT SERVICES FUND BALANCE	**$0**

Summary of Funds
Capital Projects Fund Budget Summary
FY 14-15

Description	Recommended Budget
BEGINNING CAPITAL PROJECT FUND BALANCE	**$60,000,000**
REVENUES - CIP FUND	
From General Fund	$5,123,069
Loan	0
From Transportation Fund	0
Grants	0
Build American Bonds Rebate	1,162,471
Interest and Miscellaneous	0
TOTAL REVENUES	**6,285,540**
TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND	**$66,285,540**
EXPENDITURES - CIP FUND	
Capital Projects Operations	$455,711
Capital Projects	60,000,000
Interfund Transfers	5,829,829
Reserves	0
TOTAL EXPENDITURES	**$66,285,540**
ENDING CAPITAL PROJECTS FUND BALANCE	**$0**

Summary of Funds
Stormwater Utility Fund Budget Summary
FY 14-15

Description	Recommended Budget
BEGINNING STORMWATER FUND BALANCE	**$0**
REVENUES - STORMWATER FUND	
Stormwater Assessments	$3,578,616
Permits	52,000
Grant	360,000
Miscellaneous	4,000
TOTAL REVENUES	**3,994,616**
TOTAL FUNDS AVAILABLE - STORMWATER FUND	**$3,994,616**
EXPENDITURES - STORMWATER FUND	
Operating Expenditures	$1,837,012
Capital Outlay	$1,089,890
Debt Service	$632,400
Non-Operating Expenditures	$435,314
TOTAL EXPENDITURES	**$3,994,616**
ENDING STORMWATER FUND BALANCE	**$0**

Summary of Funds
CDBG Fund
Fund Budget Summary
FY 14-15

Description	Recommended Budget
BEGINNING CDBG FUND BALANCE	**$0**
REVENUES - CDBG FUND	
Grants	$999,851
Miscellaneous	$0
TOTAL REVENUES	**$999,851**
TOTAL FUNDS AVAILABLE - CDBG FUND	**$999,851**
EXPENDITURES - CDBG	
CDBG	$999,851
TOTAL EXPENDITURES	**$999,851**
ENDING CDBG FUND BALANCE	**$0**

Summary of Funds
Debt Service Fund
Fund Budget Summary
FY 14-15

Description	Recommended Budget
BEGINNING DEBT SERVICE FUND BALANCE	**$500,000**
REVENUES - DEBT SERVICE FUND	
Ad Valorem Taxes	$4,254,448
Transfers In	$7,612,216
TOTAL REVENUES	**11,866,664**
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	**$12,366,664**
EXPENDITURES - DEBT SERVICE FUND	
Principal and Interest payments	$12,157,941
Reserve for Debt Service	208,723
TOTAL EXPENDITURES	**$12,366,664**
ENDING DEBT SERVICE FUND BALANCE	**$0**

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

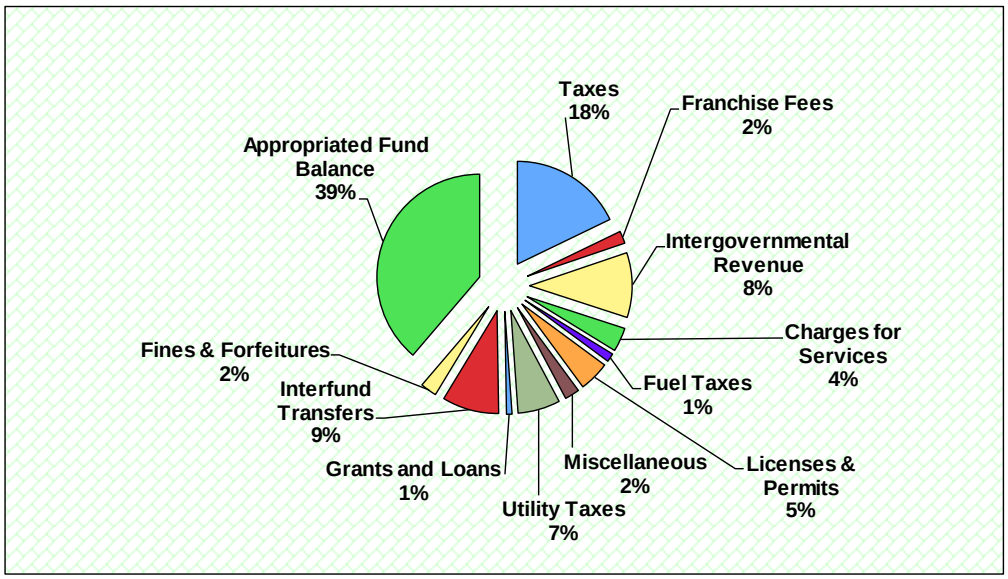
This table offers an overview of all major operating revenues that comprise the City's financial accounting system. The summary below shows all funds.

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

All Funds Revenues	Estimated FY 14	Budget FY 15	Per Cent Change	Note
Taxes	$21,895,932	$27,854,547	27.21%	(1)
Franchise Fees	$3,371,521	$3,048,633	-9.58%	
Intergovernmental Revenue	$16,143,170	$15,935,250	-1.29%	
Utility Taxes	$10,589,592	$10,398,000	-1.81%	
Fuel Taxes	$2,151,011	$2,089,517	-2.86%	
Fines and Forfeitures	$4,184,826	$4,017,751	-3.99%	(2)
Licenses & Permits	$7,745,375	$7,484,192	-3.37%	
Miscellaneous/Loans	$63,601,569	$3,621,097	-94.31%	(3)
Charges for Services	$5,889,733	$5,877,795	-0.20%	
Grants	$3,673,742	$1,359,851	-62.98%	(4)
Interfund Transfers	$15,479,624	$13,936,975	-9.97%	
Appropriated Fund Balance	$12,232,171	$60,500,000	394.60%	(5)
TOTAL OPERATING REVENUES	**$166,958,266**	**$156,123,607**	**-6%**	

(1) Increase is attributed to the taxes levied for the General Obligation Bond and to keep the same millage as FY 2014
(2) Red light camera and Code Enforcement Fines
(3) $60,000,000 General Obligaion Bond issued in FY 2014 for Parks improvements and Crime Prevention Equipment
(4) Road projects and County GO Bond projects received in FY 2014, not to be received in FY 2015
(5) Utilize City's General Obligation Bond proceeds for projects in FY 2015

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



All Funds Summary and Year to Year Changes by Expenditure Class

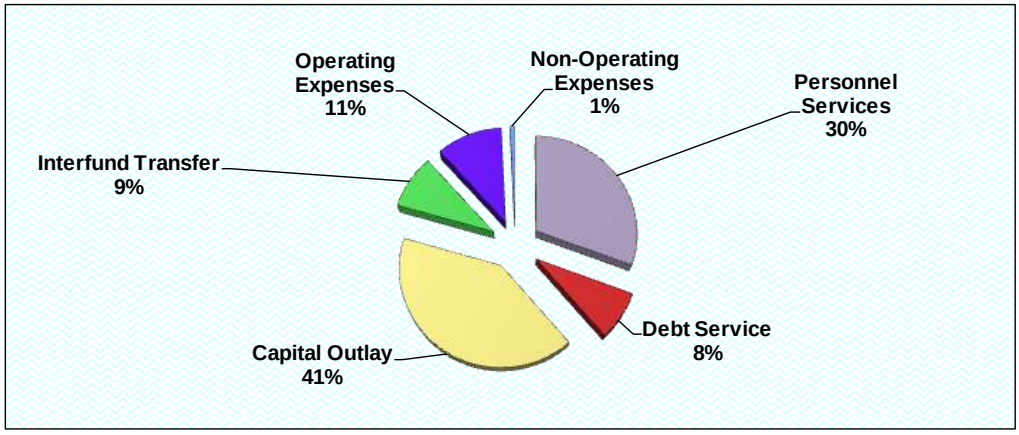
This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of seven funds: The General Fund, The Transportation Fund, The Development Services Fund, The Capital Projects Fund, The Community Development Block Grant 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 14	Budget FY 15	Per Cent Change	Note
Personnel Services	$48,009,294	$47,883,194	-0.26%	
Operating Expenses	$17,028,072	$16,962,325	-0.39%	
Capital Outlay	$18,348,744	$63,630,738	246.79%	(1)
Interfund Transfer	$15,479,624	$13,936,975	-9.97%	
Debt Service	$10,312,257	$12,535,420	21.56%	(2)
Non-Operating Expenses	$488,554	$1,174,956	140.50%	(3)
TOTAL OPERATING EXPENDITURES	**$109,666,545**	**$156,123,607**	**42.36%**	

(1) Completion of City Hall project in FY 2014
(2) Payoff two City Hall taxable bonds and add the $60M GO bond debt service
(3) Includes reserve in General Fund, 3 cents gas tax and Debt Service Fund

Chart: All Funds Expenditures by Expenditure Class



All Funds Expenditure Summary and Year to Year Changes by Department

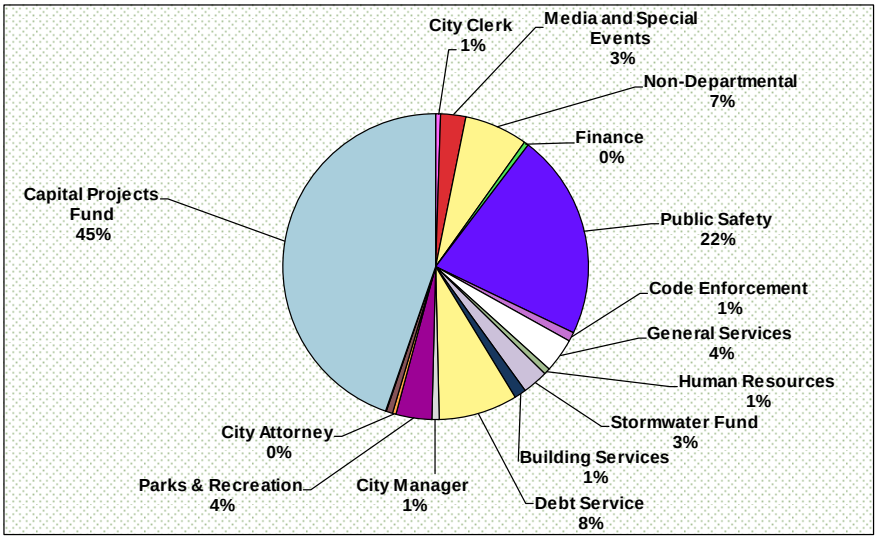
This table offers an overview of all operating expenditures by each operating department that within the City's financial accounting system.

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

All Funds Expenditures	Estimated FY 14	Budget FY 15	Per Cent Change	Note
Office of the Mayor/Legislative	$614,408	$537,770	-12.47%	(1)
City Manager	$1,268,100	$1,139,734	-10.12%	(2)
Media and Special Events	$3,177,144	$3,947,922	24.26%	(3)
City Clerk	$826,252	$769,075	-6.92%	(4)
Finance	$671,349	$708,329	5.51%	(5)
Human Resources	$965,499	$986,924	2.22%	
City Attorney	$565,611	$558,694	-1.22%	
Public Safety	$32,929,177	$32,281,146	-1.97%	(6)
Code Enforcement	$1,377,842	$1,427,756	3.62%	
Parks & Recreation	$5,490,918	$5,630,751	2.55%	
General Services	$4,894,473	$5,348,853	9.28%	(7)
Non-Departmental	$12,185,315	$9,930,852	-18.50%	(8)
Public Works	$7,420,664	$7,230,853	-2.56%	
Planning & Zoning	$415,579	$118,801	-71.41%	(9)
Building Services	$1,800,712	$1,859,475	3.26%	
Debt Service	$10,003,735	$12,366,664	23.62%	(10)
CDBG	$1,014,829	$999,851		(10)
Capital Projects Fund	$20,213,008	$66,285,540	227.94%	(11)
Stormwater Utility Fund	$3,831,932	$3,994,616	4.25%	(12)
TOTAL OPERATING REVENUES	**$109,666,546**	**$156,123,607**	**42.36%**	

(1) Reduction in Aids to non-profit organization
(2) Lower salary for City Manager and Assistant City Manager.
(3) Increase budget for Jazz in the Gardens
(4) GO Bond ballot in FY 2014
(5) Need to engage service for GASB 45 acturial calculation and City Hall bond arbitage reporting in FY 2015
(6) Reduction in OT expenses, elimination of School Crossing Guard Superintendent position
(7) Includes City Hall maintenance costs
(8) No rental costs for City Hall and lower transfer to Debt Service Fund due to payoff two taxable bonds
(9) Contract services out, only 1 employee will be retained.
(10) Add $60M G.O. Bond debt service and elimination of the two taxable bonds
(11) General Obligation Bond projects for parks improvements and crime prevention equipment
(12) State Grant funding of certain capital improvement projects

Chart: All Funds Expenditures by Departments



General Fund Revenue Summary and Year to Year Changes

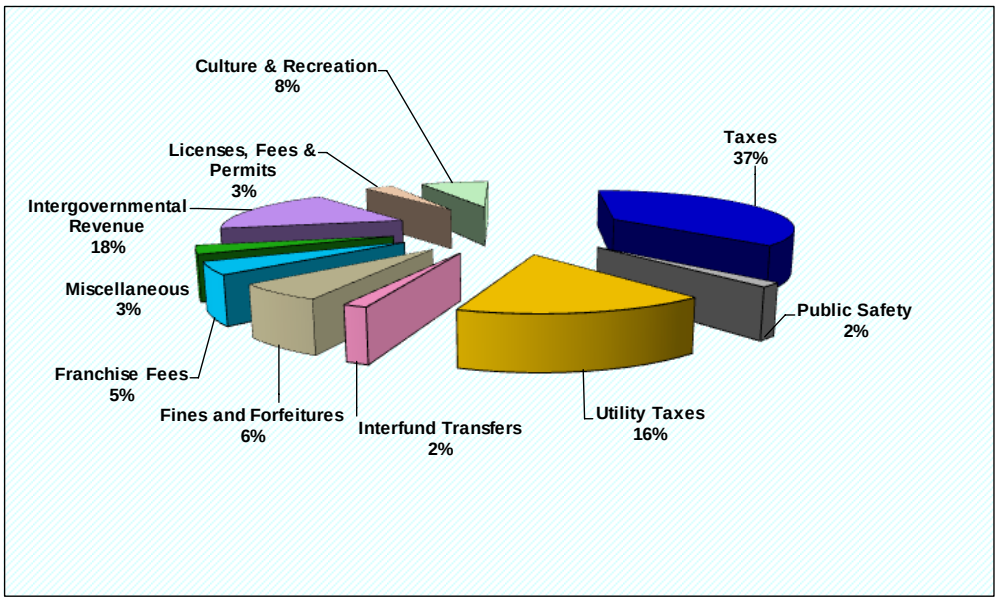
This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

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

All Funds Revenues	Estimated FY 14	Budget FY 15	Per Cent Change	Note
Taxes	$21,895,932	$23,600,098	8%	(1)
Franchise Fees	$3,371,521	$3,048,633	-10%	
Intergovernmental Revenue	$11,411,243	$11,294,475	-1%	
Utility Taxes	$10,589,592	$10,398,000	-2%	
Fines and Forfeitures	$4,184,826	$4,017,751	-4%	(2)
Public Safety	$1,163,108	$1,051,431	-10%	(3)
Licenses, Fees & Permits	$1,862,176	$1,956,301	5%	
Miscellaneous	$2,211,706	$2,173,925	-2%	(4)
Culture & Recreation	$4,726,625	$4,826,364	2%	
Interfund Transfers	$1,349,358	$1,019,630	-24%	(5)
TOTAL OPERATING REVENUES	**$62,766,087**	**$63,386,608**	**0.99%**	

(1) Increase is attributed to levying the taxes as the same millage rate for FY 2014 instead of roll-back rate
(2) Red light camera fines and code enforcement fines
(3) Reduction in Byrne Grant
(4) Foreclosure registry as revenue starts dropping in mid year of FY 2014;
(5) Building Division is reclassed to General Fund in FY 2015, therefore therefore there is no interfund transfer

Chart: Percentage of General Fund Revenues by Type



General Fund Expenditures
Summary and Year to Year Changes

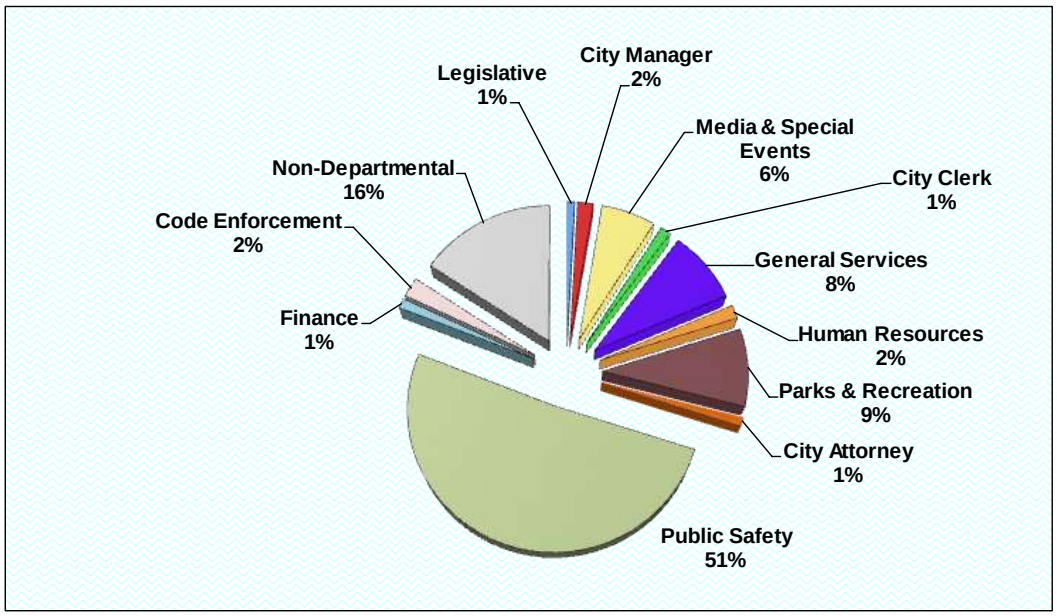
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

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

All Funds Expenditures	Estimated FY 14	Budget FY 15	Per Cent Change	Note
Office of the Mayor/Legislative	$614,408	$537,770	-12%	(1)
City Manager	$1,268,100	$1,139,734	-10%	(2)
Media & Special Events	$3,177,144	$3,947,922	24%	(3)
City Clerk	$826,252	$769,075	-7%	(4)
Finance	$671,349	$708,329	6%	(5)
Human Resources	$965,499	$986,924	2%	
City Attorney	$565,611	$558,694	-1%	
Planning	$0	$118,801	100%	(6)
Public Safety	$32,929,177	$32,281,146	-2%	
Code Enforcement	$1,377,842	$1,427,756	4%	
Parks & Recreation	$5,490,918	$5,630,751	3%	
General Services	$4,894,473	$5,348,853	9%	(7)
Non-Departmental	$12,185,315	$9,930,852	-19%	(8)
TOTAL OPERATING EXPENDITURES	**$64,966,087**	**$63,386,608**	**-2%**	

(1) Reduction in Aids to non-profit organization
(2) Lower salary for City Manager and Assistant City Manager.
(3) Increase budget for Jazz in the Gardens
(4) GO Bond ballot in FY 2014
(5) Need to engage service for GASB 45 acturial calculation and City Hall bond arbitage reporting in FY 2015
(6) Expenses in FY 2014 is under Development Services Fund
(7) Includes City Hall maintenance costs
(8) No rental costs for City Hall and lower transfer to Debt Service Fund as projection of two taxable bonds be paid off when the land are sold prior to year-end

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.

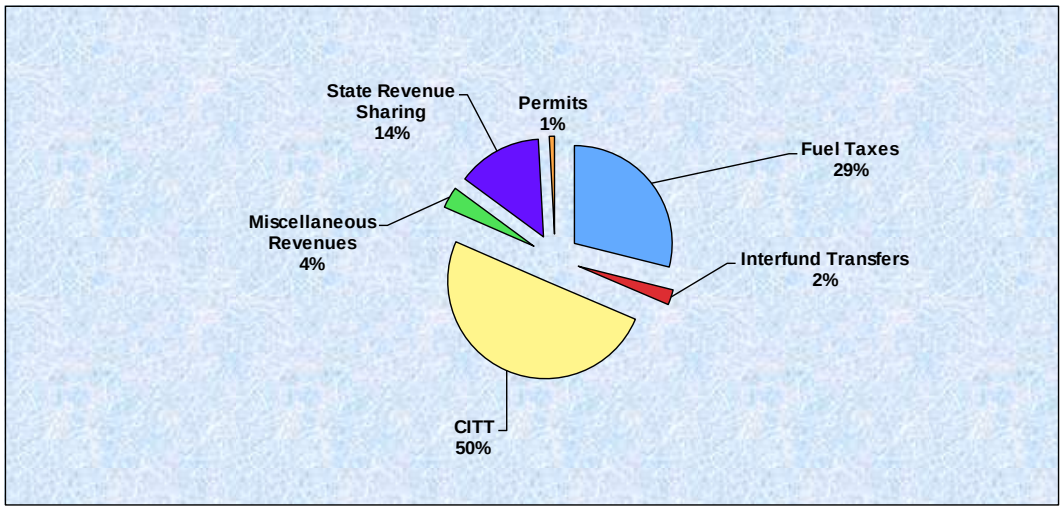
Table: Transportation Fund Revenues by Source with Year-to-Year Changes

All Funds Revenues	Estimated FY 14	Budget FY 15	Per Cent Change	Note
Fuel Taxes	$2,151,011	$2,089,517	-3%	
State Revenue Sharing	$1,011,927	$1,015,775	0%	
Citizens Independent Transportation Trust	$3,720,000	$3,625,000	-3%	
Grants	$58,415	$0	-100%	(1)
Permits	$72,057	$62,000	-14%	
Miscellaneous Revenues	$160,778	$256,501	60%	(2)
Interfund Transfers	$180,258	$182,061	1%	
Fund Balance	$0	$0	100%	
TOTAL OPERATING REVENUES	**$7,354,446**	**$7,230,853**	**41.55%**	

(1) No grant expecting currently for FY 2015

(2) FY 2014 received developer contributions. While in FY 2015 no developer contributions is expected, however, City has introduced a new revenue source for bus benches advertisements

Chart: Transportation Revenues by Source



Transportation Fund Expenditure 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 areas.

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

All Funds Expenditures	Estimated FY 14	Budget FY 15	Per Cent Change	Note
Administration Division	$1,340,839	$1,535,616	15%	(1)
Keep Miami Gardens Beautiful	$153,136	$167,617	9%	(2)
Streets Division	$1,963,275	$2,029,312	3%	
CITT - Transportation Capital Projects	$3,439,197	$2,665,442	-22%	(3)
CITT - Transit	$524,217	$832,866	59%	(4)
TOTAL OPERATING REVENUES	**$7,420,664**	**$7,230,853**	**-3%**	

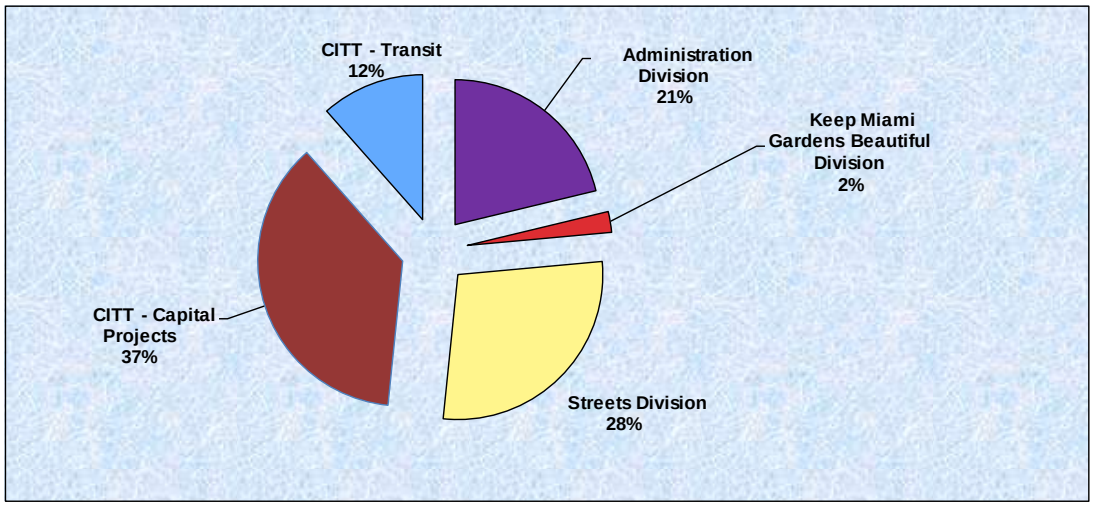
(1) Projected revenue for bus bench advertising will establish as contingency for the Transportation Fund

(2) Increase in road materials for beautification projects; establish contingency derived from bus benches advertising revenue

(3) Reduce costs to provide funding for the first year transit program

(4) First year transit program in operation

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 Expenditures. 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 14	Budget FY 15	Per Cent Change	Note
Planning & Zoning Fees	$276,915	$0	-100%	(1)
Building Permits and Charges	$1,992,678	$1,835,275	-8%	
Miscellaneous	$55,048	$24,200	-56%	(2)
TOTAL OPERATING REVENUES	**$2,324,641**	**$1,859,475**	**-20%**	

(1) Planning operations transfer to General Fund in accordance with Florida Statute

(2) Cost recovery fees associated with planning and zoning is moved to General Fund in FY 2015

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 14	Budget FY 15	Per Cent Change	Note
Planning & Zoning Department	$415,579	$0	-100%	(1)
Building Department	$1,800,712	$1,859,475	3%	
TOTAL OPERATING REVENUES	**$2,216,291**	**$1,859,475**	**-16%**	

(1) Division moved to General Fund

Summary of All Funds
Three Years Data FY 2013 – FY 2015

	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget
BEGINNING FUND BALANCE - ALL FUNDS			**$60,500,000**
REVENUES - ALL FUNDS			
Property Taxes	$19,653,871	$21,895,932	$27,854,547
Franchise Fees	4,239,521	3,371,521	3,048,633
Intergovernmental Revenue	10,290,165	16,143,170	15,935,250
Utility Taxes	15,321,083	10,589,592	10,398,000
Fuel Taxes	2,100,658	2,151,011	2,089,517
Fines and Forfeitures	4,652,485	4,184,826	4,017,751
Public Safety	1,183,153	1,163,108	1,051,431
Licenses & Permits & Fees	7,004,339	7,745,375	7,484,192
Miscellaneous	4,885,304	3,601,569	3,621,097
Culture & Recreation	4,610,239	4,726,625	4,826,364
Grants and Loans	10,338,158	63,673,742	1,359,851
Interfund Transfers	14,822,384	15,479,624	13,936,975
TOTAL REVENUES - ALL FUNDS	**99,101,360**	**154,726,095**	**95,623,607**
TOTAL RESOURCES AVAILABLE - ALL FUNDS	**$99,101,360**	**$154,726,095**	**$156,123,607**
EXPENDITURES - ALL FUNDS			
Legislative	$429,442	$614,408	$537,770
City Manager	1,168,701	1,268,100	1,139,734
Media & Special Events	3,147,062	3,177,144	3,947,922
City Clerk	579,480	826,252	769,075
Finance	578,255	671,349	708,329
Human Resources	830,561	965,499	986,924
City Attorney	512,160	565,611	558,694
School Crossing Guard	585,382	607,689	526,010
Police	31,595,841	32,321,489	31,755,136
Code Enforcement	1,430,483	1,377,842	1,427,756
Parks & Recreation	5,666,501	5,490,918	5,630,751
Purchasing	313,583	291,719	303,809
Information Technology	2,302,878	2,344,921	2,297,083
Fleet	4,852,240	2,257,833	1,949,171
City Hall Maintenance	0	0	798,791
Non-Departmental	12,231,139	12,185,315	9,930,852
Public Works	7,193,076	7,420,664	7,230,853
Planning	662,446	415,579	118,801
Building	1,777,460	1,800,712	1,859,475
Capital Projects	37,344,388	20,213,008	66,285,540
Community Development	2,547,059	1,014,829	999,851
Stormwater Operations	3,317,340	3,831,932	3,994,616
Debt Service	10,506,967	10,003,735	12,366,664
TOTAL EXPENDITURES - ALL FUNDS	**$129,572,444**	**$109,666,546**	**$156,123,607**

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 cents 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 historic data exists, a general 1% increase in the revenue has been used. Property taxes are budgeted at 95% which is required by the Florida Statute.

FY 2014-2015 General Fund Estimated Revenues

Revenue Type	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Ad Valorem Taxes	$23,840,155	$22,493,510	$19,616,970	$21,340,234	$19,653,871	$21,895,932	$23,600,098
Franchise Fees	$5,052,006	$5,092,510	$3,987,007	$4,504,778	$4,239,521	$3,371,521	$3,048,633
Utility Taxes	$10,561,528	$10,641,034	$11,135,662	$10,467,536	$10,525,589	$10,589,592	$10,398,000
License, Fees & Permits	$1,472,823	$1,600,762	$1,805,348	$1,857,004	$1,886,006	$1,851,326	$1,956,301
Intergovernmental Revenue	$8,834,599	$8,663,603	$9,082,130	$9,479,182	$10,153,937	$10,235,918	$10,497,415
Shared Revenues: Other	$60,074	$158,082	$147,746	$3,360,717	$136,228	$132,084	$132,000
Interfund Transfers	$1,952,023	$2,237,663	$1,408,810	$1,095,364	$1,085,745	$1,349,358	$1,019,630
Public Safety	$795,309	$1,072,430	$1,172,110	$1,178,160	$1,183,152	$1,628,727	$1,679,011
Culture & Recreation Fees	$1,662,034	$2,775,828	$2,766,429	$3,376,407	$4,610,240	$4,726,425	$4,826,364
Fines and Forfeitures	$1,894,072	$3,338,302	$3,585,730	$4,092,006	$4,652,485	$4,184,826	$4,017,751
Interest & Misc.	$1,413,593	$2,164,244	$2,072,192	$2,114,689	$2,245,195	$1,730,816	$1,547,150
Grants & Loans	$8,695,697	$3,578,188	$1,277,768	$1,112,039	$4,588,989	$923,372	$665,060
TOTAL REVENUE	$66,233,913	$63,846,156	$58,057,902	$62,978,616	$64,960,958	$62,766,087	$63,386,608

Analysis

In FY-14 Council adopted a millage rate of 6.9363 mill, and the proposed millage rate remains at the same rate. It is the first time since 2009 that the the County Property Appraiser reported an increase in the taxable value. The numbers reflect a 3.6% increase over the FY 2014 preliminary taxable value. A COLA of 2% was provided to employees in April 2014. With the same millage rate for FY 2015, we will fund the full year's COLA impact in FY 2015. FPL franchise fees are reduced by $1.3 million attributed to the personal property tax paid on the reactor at the power plant which began operations in FY 2014. Red Light Camera fines are reflecting a decrease in FY 2014; therefore, a reduction is projected for FY 2015. Staff is working with the Clerk's Office to improve the collections.

Lower Foreclosure Registry revenues and lien searches are projected for FY 2015 as the economy starts to improve.

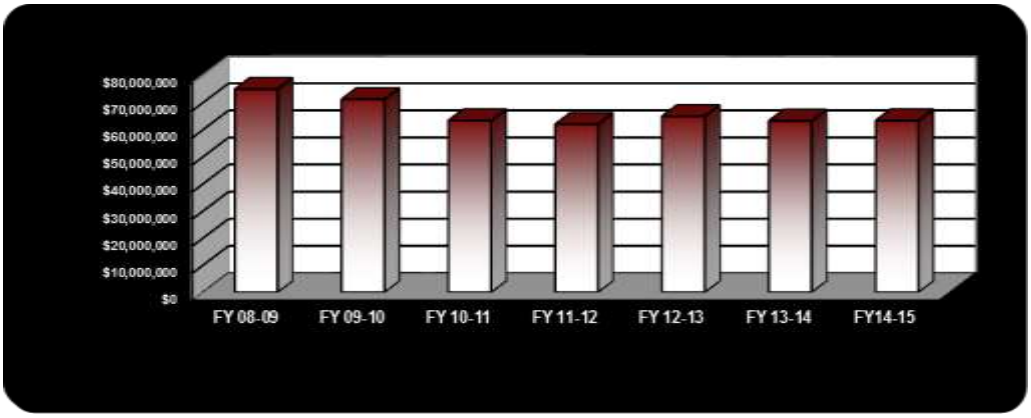
City of Miami Gardens

FY 2014-2015 Annual Budget

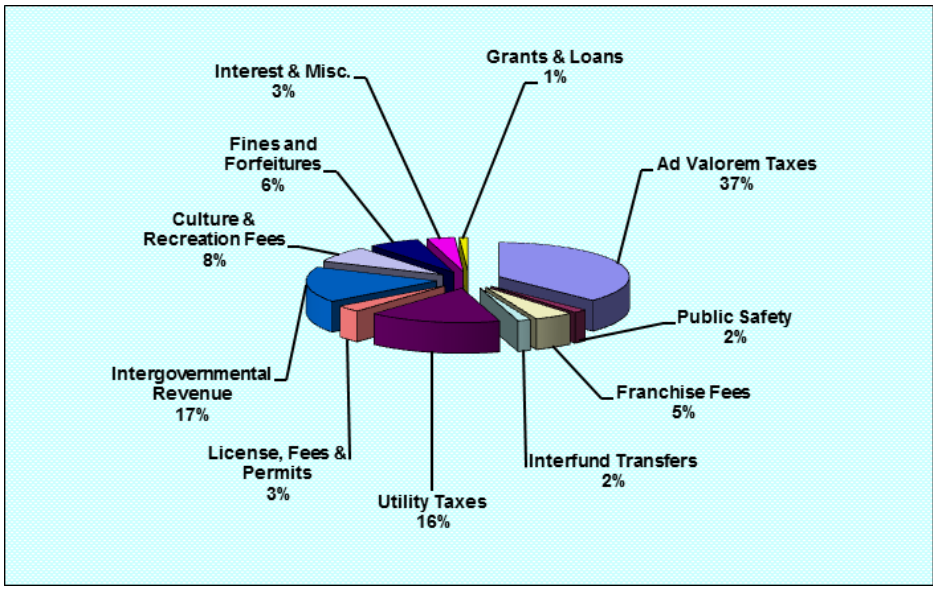
General Fund

Revenue Overview

History of General Fund Revenue



General Fund Revenue by Source



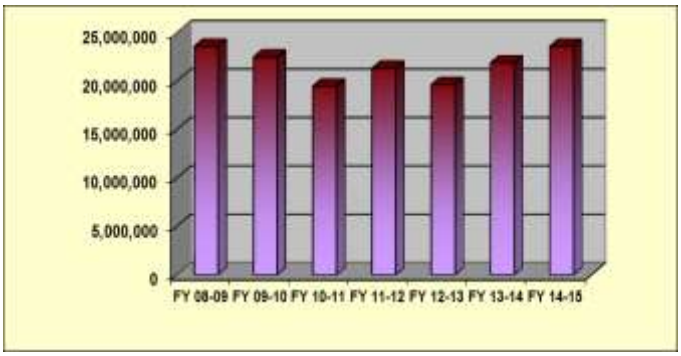
City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

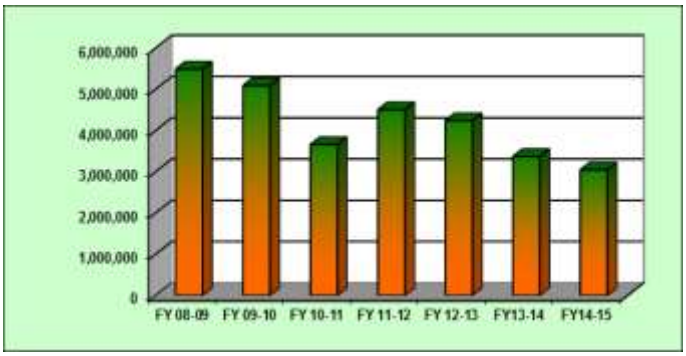
Major Revenues

Ad Valorem Tax Receipts History



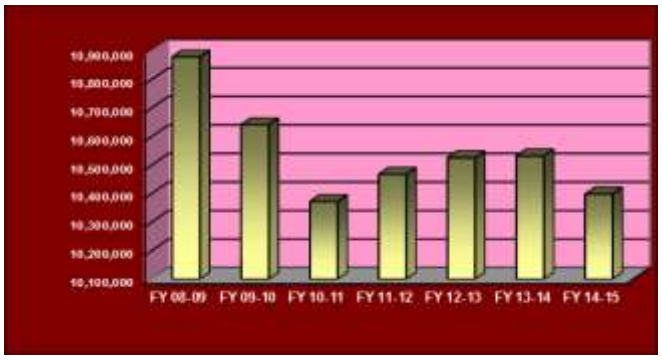
In FY 10-11 and FY 12-13, the taxes are lower than previous years. The decrease is attributable to a decrease in property values between the preliminary and the final taxable value provided by the Property Appraiser Office. FY 13-14 is levied at 6.9363 mills. FY 14-15 reflects an increase of 3.6% in taxable value, the first increase since 2009. FY 2015 is levied at the same rate as FY 2014

Franchise Fee Receipts History



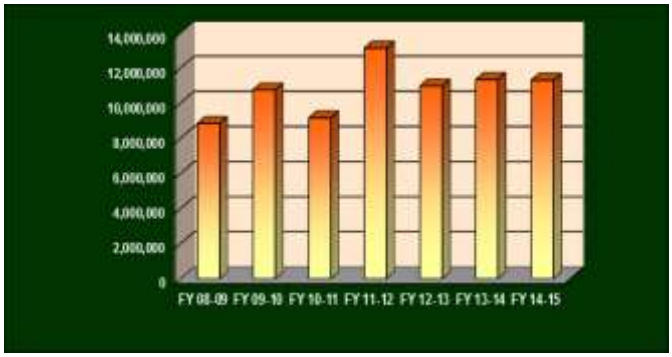
Franchise fees include electric, gas, and solid waste. They are collected by the private utility and remitted to the City. Reduction in FY 10-11 was attributed to a one-time rebate of the FPL franchise fees imposed by the Public Service Commission. Since then, the revenues have been at the same level. Miami-Dade County has notified the City that FPL franchise fees for FY14 will be approximately $1 million less than anticipated. As a result, the City is reducing its budget estimate significantly for this revenue source in FY 2015.

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 water utilities: Opa Locka, Miami-Dade County and North Miami Beach. Also included in this category is the Communication Service Tax. The decline in the revenue is attributed to legislative changes on Communication Services Tax.

Intergovernmental Revenue Receipts History



Next to property and Utility taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 73% of which stays in General Fund and 27% goes to Transportation Fund by State law), and from the State Half-Cent Sales Tax. The increase in FY 11-12 is attributed to a settlement with Miami-Dade County for CITT revenue. A slight increase in FY-15 is predicted.

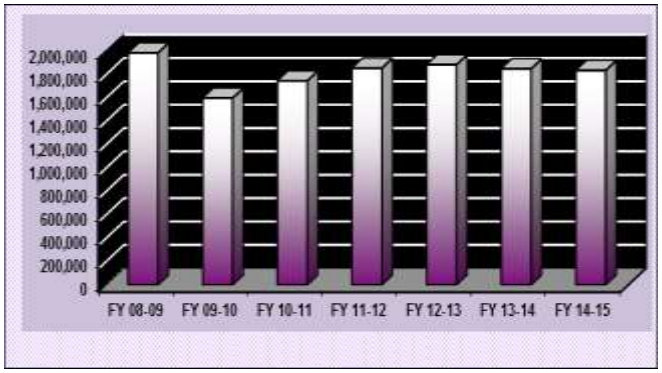
City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

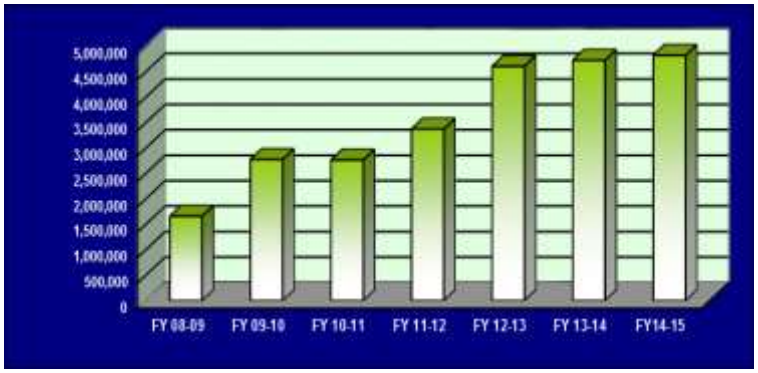
Major Revenues

Licenses and Permits Revenue History



FY-07 was the City's first full year to levy a Landlord Permit and a Certificate of Use Permit. Other permits covered in this category include Alarm Permits and Business Licenses. These fees are fairly steady with only a small impact over the short run from economic changes. The FY-09 increases are due largely to increased business license enforcement. Revenue remains fairly steady. Revenues since FY 12 have been very constant.

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. Fees cover approximately 21% of the cost to run the Parks and Recreation Department. A slight increase in revenue is budgeted for FY 2015 as a proposed increase of rental fees are recommended in this budget.

Analysis

Many of the City's revenues are estimated by agencies outside of the City such as the State of Florida and Miami-Dade County. We have found these to be of varying quality. The County provides us with the preliminary estimate for property tax on June 1st each year. This is subject to change on July 1st when the final estimate is provided. The State requires that cities assume only 95% of the estimate for budgeting purposes. The City also budgeted the State revenues such as Half Cents Sales Tax, and State Revenue Sharing at 95% of State projection

City of Miami Gardens

FY 2014-2015 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 Garden's 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 2013-2014 F.T.E.

No Authorized Positions (employees report to the Clerk's office)

Authorized Positions
Fiscal Year 2014-2015 F.T.E.

No Authorized Positions

Organization Chart

City Council

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Educated and achieved $60 Million General Obligation Bond for the improvement to various Park and Recreation facilities and the purchase of crime prevention equipment approved by the voters.

FY 14-15 Goals and Objectives

- Strategic Planning
- Oversight and direction of the expenditure of bond proceeds

LEGISLATIVE DEPARTMENT

Department Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$290,351	$332,010	$172,533	$172,082	$165,876	$189,563	$207,074
Operating Expenses	$285,077	$344,517	$217,143	$197,102	$263,566	$424,845	$330,696
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$575,428	$676,527	$389,676	$369,184	$429,442	$614,408	$537,770

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Hold Budget Awareness meetings	Number of forums held	3	3	3
Adopt annual City operating plans	Complete by September 30, of each year	Completed on September 26, 2012	Completed on September 25, 2013	To be Completed on September 22, 2014

Analysis

The Mayor and City Council are not employees of the City, thus it is difficult to determine traditional efficiency measures. The past year has been extremely busy for the legislative body to educate the public with regard to the General Obligation Bond which was passed in April 2014.

The priorities for the Council for FY 2015 will be strategic planning and the use of the General Obligation Bond proceeds.

City of Miami Gardens

FY 2014-2015 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 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 2013-2014	F.T.E.
City Manager	1
Assistant City Manager	2
Special Project Administrator	.5
Executive Secretary	1
Grant Administrator	.7
Sub-Total	5.2

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
City Manager	1
Assistant City Manager	2
Assistant to the City Manager	1
Administrative Assistant	1
Executive Secretary	1
Grant Administrator	.7
Sub-Total	6.7

Organization Chart

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Negotiated contract for sale of City's two owned economic development properties.
- Educated the voters and referendum was passed for the $60M General Obligation Bond
- Completion of City Hall portion of the City Hall Complex

FY 14-15 Goals and Objectives

- Completion of the Police Department at the City Hall Complex
- Identify projects and begin construction/renovation of the $60M General Obligation Bond
- Revenue Enhancements
- Complete union negotiations with both unions.
- Complete sale transaction of the City's owned economic development properties.

OFFICE OF THE CITY MANAGER

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$1,027,030	$974,689	$941,168	$851,862	$985,767	$1,147,452	$996,087
Operating Expenses	$107,683	$55,654	$41,553	$112,294	$182,934	$120,648	$143,647
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$1,134,713	$1,030,343	$981,721	$964,156	$1,168,701	$1,268,100	$1,139,734

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Submit budget to Council as per City's Charter	Submit budget to Council before July 20 of each year	Submitted as per budget calendar and prior to July 20	Submitted as per budget calendar and prior to July 20	Submitted as per budget calendar and prior to July 20
Conduct budget special meetings	Number of workshops conducted	1	2	2
Customer Concerns	Percentage of customer concerns processed and closed	95%	98%	100%

Analysis

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. The completion of the City Hall Complex project and promoting positive image of the City are the major accomplishments for FY 2014.

Grant acquisition remains a critical task for the Manager's office as well as enhancement of revenues.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

MEDIA AND EVENTS DIVISION

Mission

This division is to serve as the primary link of communication between the City, the news media and the public by providing timely, dynamic, creative, and comprehensive communications. Through our events services, we aim to enhance the vitality of the City and the quality of life for all citizens, visitors and artists by offering cultural activities that provide entertaining, engaging and enriching experiences for all.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Public Relations Specialist	1
Events Specialist	1
Sub-Total	2

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Special Service & Partnership Coordinator	1
Sub-Total	1

Jazz in the Gardens

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Produced and presented 8 special events, including 9th annual Jazz in the Gardens with over 60,000 attendees.
- Launched City's new brand - Cultivating Possibilities.
- State of the Mayor's address and the grand opening of the New City Hall.

FY 14-15 Goals and Objectives

- Continue social media initiatives.
- Increase visibility of City's new brand
- Produce bi-monthly newsletter/newspaper geared towards City residents and businesses

Organization Chart

MEDIA AND EVENTS DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$207,046	$219,995	$211,506	$174,363	$86,049	$59,765	$65,532
Operating Expenses	$1,981,904	$2,501,021	$2,371,000	$2,506,159	$3,061,013	$3,117,379	$3,882,390
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$2,188,950	$2,721,016	$2,582,506	$2,680,522	$3,147,062	$3,177,144	$3,947,922
TOTAL CITY MANAGER	$3,323,663	$3,751,359	$3,565,227	$3,644,678	$4,315,763	$4,445,243	$5,087,656

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Communicate information to the City's residents through written material	Number of publications produced	12	12	12
Effectively engage residents using social media	Number of "fans" on the City's Facebook page	N/A	1,500	1,550
Effectively engage residents using social media	Number of "followers" on the City's Twitter page	N/A	370	400
Effectively communicate with media outlets	Number of media inquiries responded to within 24 hours of initial inquiry	7	7	10
Provide quality cultural, educational, and recreational programming for City residents	Number of City-sponsored and co-sponsored events	6	5	5
Grow and Maintain the popularity of the City's premier music festival	Number of Jazz in the Gardens attendees	63,000	68,000	72,000

Analysis

The Media and Events Division was especially busy in FY-14. The highlights of this year include the Jazz in the Gardens event drawing over 60,000 attendees and at the grand opening ceremony of the New City Hall complex. In FY 2015, the Department will be reporting to the Assistant to the City Manager.

OFFICE OF THE CITY CLERK

Mission

The Office of the City Clerk is responsible for the proper recordation of City Council meetings and the overall maintenance and retention of official City records. The Clerk also administers the lobbyist registration ordinance. The Clerk is also responsible for preparation and distribution of the City Council agenda and processes all contracts. An added function this past year is handling the City's Code Enforcement board scheduling, the filing and release of liens, and passport services.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
City Clerk	1
Deputy City Clerk	1
Executive Secretary to the Mayor	1
Data Entry Clerk	.5
Administrative Assistant	4
Legislative Aide to the Mayor	1
Sub-Total	8.5

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
City Clerk	1
Deputy City Clerk	1
Executive Secretary to the Mayor	1
Administrative Assistant	5
Legislative Aide to the Mayor	1
Sub-Total	9.0

Accomplishments, Goals and Objectives

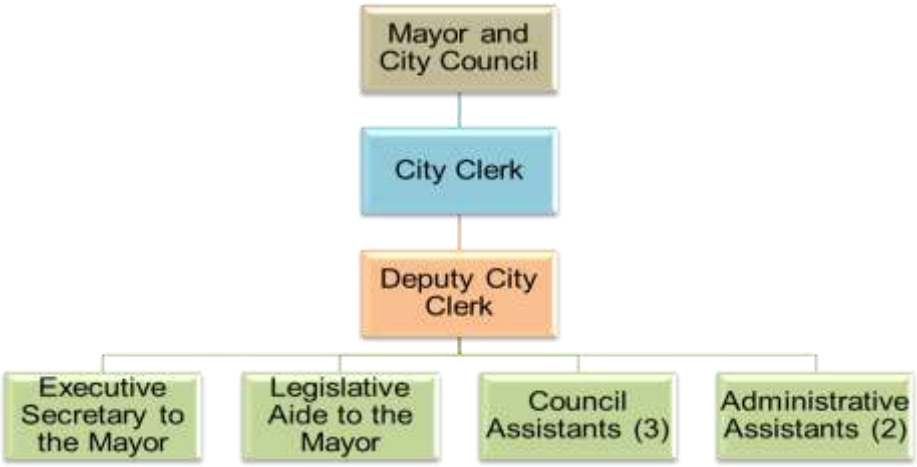
FY 13-14 Accomplishments

- Implement passport picture service
- Conducted special mail ballot election for the general obligation bond
- Continued customer service protocol training
- Conducted Red Light Camera Hearings.

FY 14-15 Goals and Objectives

- Implement citywide records management Policy.
- Initiate reporting process to Department of Motor Vehicles for delinquent red light camera citation payments.
- Increase passport applications by 20%.

Organization Chart



City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

OFFICE OF THE CITY CLERK

Department Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$317,167	$339,755	$529,344	$507,133	$539,628	$615,804	$694,821
Operating Expenses	$32,301	$59,269	$35,567	$81,999	$39,851	$210,448	$74,254
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$349,468	$399,024	$564,911	$589,132	$579,480	$826,252	$769,075

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Submit finalized agenda items to City Manager for review by the established deadline 100% of the time	Percentage of agenda items submitted by established deadline	100%	100%	100%
Prepare and distribute Commission 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	95%	98%	100%
Prepare minutes for City Commission approval per scheduled	Percentage of minutes prepared per schedule	100%	100%	100%
Provide efficiency in processing Passport Application	Process time for each application is less than 15 minutes	98%	98%	99%
Provide efficiency in responding to Public Record Requests	Provide responses within 15 working days of requests	95%	96%	99%

Analysis

The City Clerk's office continues to be active with its Passport Application Process. The Clerk has raised awareness of the City's designation as a Passport Processing Facility generating revenue of over $95,000. This has also resulted in more than 3,800 visitors to City Hall. The implementation of providing passport pictures continues to increase the revenue for FY 2013-2014. The higher expenditures in FY 2014 is attributed to the mail-in ballot for the General Obligation Bond.

For FY 15, the City Clerk's Office will also coordinate tracking of delinquent payments for Red Light Camera tickets with the Florida Department of Motor Vehicles.

FINANCE DEPARTMENT

Mission

The Finance Department is responsible for maintaining the fiscal integrity of the City's finances by ensuring that accounts are paid on time, that purchase orders are proper, that revenue is properly accounted for, and that 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 principals. It ensures that travel vouchers and other receipts are complete and proper, and that 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 2013-2014	F.T.E.
Finance Director	1
Asst. Fin. Dir/Controller	1
Accountant III	1
Accountant II	2
Accountant I	1
Account Clerk	1
Sub-Total	7

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Finance Director	1
Asst. Fin. Director	1
Accountant III	1
Accountant II	2
Accountant I	1
Cashier	1
Sub-Total	7

Organization Chart

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Received from G.F.O.A the Distinguished Budget Presentation Award, Comprehensive Annual Financial Award Report (CAFR) and the Popular Annual Financial Reporting Award.
- Issued $60 Million General Obligation within a two month period.
- Obtain extensions from the banking institutions for the balloon payment of the two taxable bonds of which both properties are currently under contract to be sold.
- Performed fiscal impact calculations to assist in union negotiations.

FY 14-15 Goals and Objectives

- To secure GFOA awards for the FY 2014 C.A.F.R. and Popular Annual Financial Report and FY 2015 Budget Award
- Perform audit in Police Department cash processing and provide recommendation should weaknesses be identified.
- Update Finance Policies and Procedures Manual.
- Assist Human Resources in performing auditing for accrued leave especially for part-time employees.

FINANCE DEPARTMENT

Department Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$611,607	$634,226	$608,153	$526,595	$495,177	$599,030	$621,034
Operating Expenses	$108,168	$97,449	$87,832	$67,399	$83,078	$72,319	$87,295
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$719,775	$731,675	$695,985	$593,994	$578,255	$671,349	$708,329

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
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?	Pending on GFOA result	Not available until CAFR issued	Not available until CAFR issued
Obtain Popular Annual Financial Reporting from GFOA	Did the City receive the Award	Pending on GFOA result	Not available until CAFR issued	Not available until CAFR issued
Obtain Budget Award from GFOA	Did the City receive the Award	Yes	Yes	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	Reduce the number of management comments	1	0	0
Provide efficiency in Accounts Payable	Payment made within 30 days	70%	74%	80%
Accuracy in Accounts Payable	No. of voided checks	0.94%	0.50%	0.25%

Analysis

The Finance Department was restructured in late FY 2013 providing some personnel savings compared to FY 2010 and FY 2011 expenses. FY 2013 the department was functioning with one less staff for the full year due to various vacancies. Early in FY 2014, Standard & Poor's reviewed the City's finances and management and upgraded the City rating for the Certification of Participation issuance in 2010 from an A- to an A. When the City issued the $60 Million General Obligation Bond in July 2014, Standard and Poor's rating was A+ and Moody's was A1.

HUMAN RESOURCES DEPARTMENT

Mission

The Human Resources Department provides administrative support, subject matter expertise, and consultative services to approximately 600 full-time, part-time, and seasonal employees, interns, volunteers 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 for strategic human resources management. Our success hinges on earning and maintaining the trust, satisfaction, respect, 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

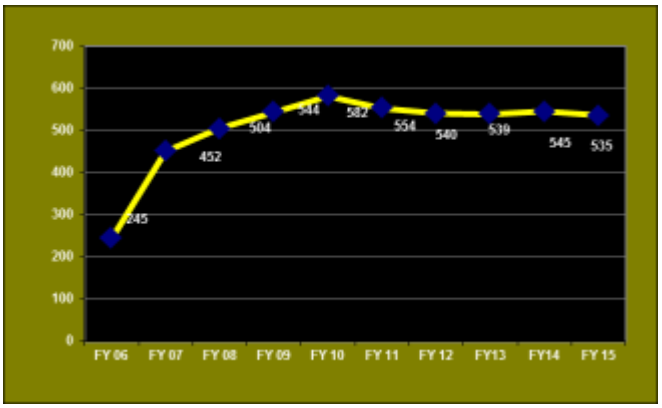
Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Human Resources Director	1
Assistant Human Resources Director	1
Risk Management Administrator	1
Human Resources Analyst	3
Benefits Coordinator	1
Training Specialist	1
Human Resources Assistant	1
Sub-Total	9

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Human Resources and Risk Director	1
Assistant Human Resources Director	1
Risk Analyst	1
Human Resources Analyst	3
Benefits Coordinator	1
Organization Development & Training Specialist	1
Human Resources Assistant	1
Sub-Total	9

History of Full-Time Equivalent Positions



Accomplishments, Goals and Objectives

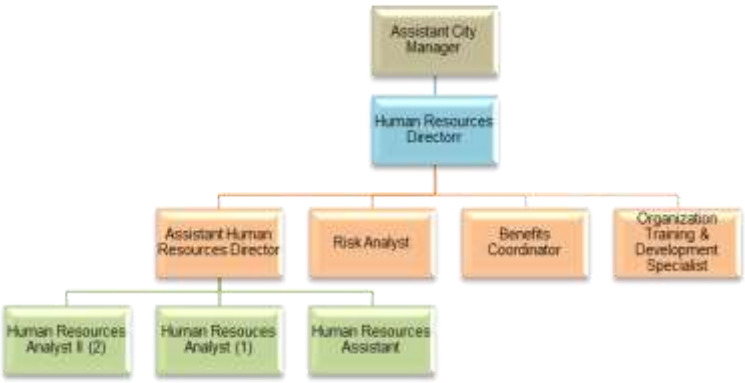
FY 13-14 Accomplishments

- Implemented citywide training in the areas of Customer Service and Unlawful Harassment.
- Developed and launched Phase 1 of the "CMG PRIME Student Internship and Manager Development Program.
- Devised Succession Plan Policy and Strategy.
- Implemented process improvements for tracking and managing Family Medical Leave Act (FMLA).
- Implemented process improvements for processing payroll and personnel action request.

FY 14-15 Goals and Objectives

- Implement Employee Safety Committee, Employee Review and Recognition Committee.
- Implement New Employee Orientation Program, Supervisor and Manger Training and Certification Program.
- Revise Employee Performance Evaluation Tools.
- Update Employee Policy and Procedures Manual.
- Update Classification and Pay Plan.
- Conduct Compensation and Benefits Study.
- Conduct City-wide Job Analysis and Review of Job Description

Organization Chart



HUMAN RESOURCES DEPARTMENT

Department Budget

Expenses

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$646,230	$718,403	$739,713	$663,033	$716,537	$859,713	$851,811
Operating Expenses	$166,254	$103,902	$50,991	$83,603	$114,024	$105,786	$135,113
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$812,484	$822,305	$790,704	$746,636	$830,561	$965,499	$986,924

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Conduct annual training on harassment, team building, and customer service for all employees	Percentage of employee population received harassment, teambuilding, and customer service training	N/A	N/A	100%
Conduct quarterly New Employee Orientation	Percentage of New Employee Orientations delivered	N/A	N/A	100%
Return all employee performance evaluations revised to departments within 1 week	Percentage of time employee evaluations were processed within 1 week of evaluation date	50%	100%	100%
Reduce number of overdue employee evaluations	Reduction of overdue employee evaluations	60%	83%	100%
Improve approval processing time for Request for Personnel Action (RPA) to 5 days	Percentage of time RPA processing time was 5 days or less	N/A	N/A	100%
During open enrollment, ensure that 100% of changes are accurately processed and entered into Eden by 12/1	Percentage of changes submitted to the insurance carrier by 12/1	50%	50%	100%
Conduct Quarterly Safety Committee meetings	Number of Safety Committee meetings conducted	N/A	N/A	100%

Analysis

The goal of the Department for FY 2014-15 is to align the department's operations with the overall strategic vision of the City. This will require providing the current Department's staff in-service and formal training and recruiting external talent to increase the overall competency and skillset needed to more effectively and efficiently manage day-to-day operations. In FY 2013-14, the Department increased an additional staff "Organization Development and Training Specialist" to provide internal training which reflects the increase of the personnel expenditures of the Department.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

OFFICE OF THE CITY ATTORNEY

Mission

The Office of the City Attorney provides full legal service to the City of Miami Gardens 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 2013-2014	F.T.E.
City Attorney	1
Assistant City Attorney	1
Legal Assistant	1
Sub-Total	3

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
City Attorney	1
Assistant City Attorney	1
Legal Assistant	1
Sub-Total	3

Organization Chart

Accomplishments, Goals and Objectives

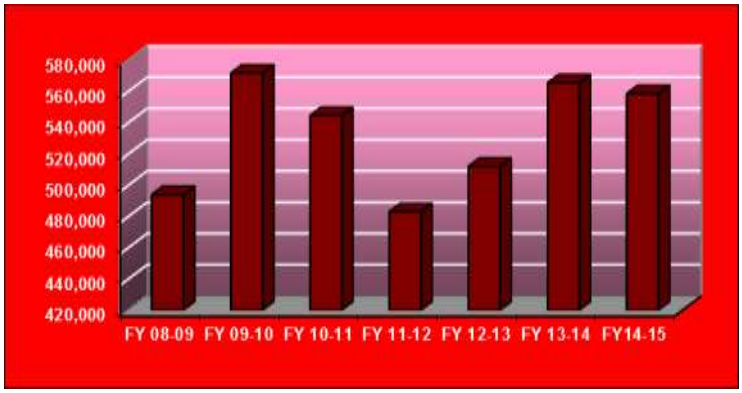
FY 13-14 Accomplishments

1. Filed a lawsuit against Miami-Dade County in reference to the City's Charter.
2. Recognized in the 2013 Martindale-Bubbell® Bar Register of Preeminent Women Lawyers
3. Recovered almost $30,000 in surplus funds

FY 14-15 Goals and Objectives

1. Successful resolution of lawsuit against Miami-Dade County
2. Resolution of lawsuit against Judson sub-contractors.
3. Successful resolution of all Union negotiations.

History of Legal Expenses



OFFICE OF THE CITY ATTORNEY

Departmental Budget

Expenses

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$64,236	$464,222	$448,628	$427,016	4445,534	$471,181	$488,696
Operating Expenses	$429,836	$107,587	$99,007	$56,100	$66,626	$94,430	$69,998
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$494,072	$571,809	$544,635	$483,116	$512,160	$565,611	$558,694

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
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	25	20	22
Prepare resolutions	Number of Resolutions	273	195	200
Provide contract and other document review ned preparation	Number of contracts reviewed or prepared	Approximately 100	Approximately 100	Approximately 100

Analysis

The Office of the City Attorney has managed to handle all of the legal matters for the City with professionalism and competency, with a small staff. One major accomplishment in the past year was the initiation of litigation against the County as it relates to the SunLife Stadium. In addition to that we have successfully managed and prosecuted other litigation.

PUBLIC SAFETY DEPARTMENT
POLICE ADMINISTRATIVE DIVISION

Mission

The Administrative Division encompasses the Office of the Chief, Professional Compliance and the Public Information Office. 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 are two Assistant Chiefs of Police who work directly for the Chief of Police, and are responsible for bureaus within the Department. In addition, the Professional Compliance Unit is charged with the investigation of misconduct and policy violations. The Public Information Officer is the media relations specialist for the department and works directly for the Chief of Police.

Staffing Level

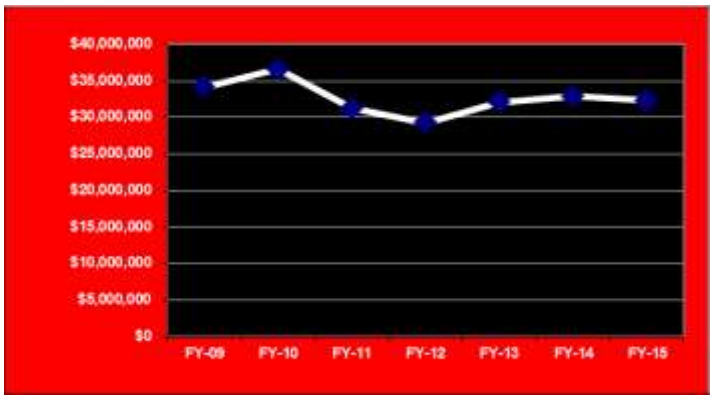
Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Chief of Police	1
Deputy Chief of Police	1
Captain	1
Sergeant	3
Police Legal Advisor	1
Management Analyst	1
Executive Secretary	1
Administrative Analyst	2
Administrative Assistant	1
Sub-Total	12

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Chief of Police	1
Asst. Chief of Police	2
Sergeant	3
Police Legal Advisor	1
Executive Secretary	1
Administrative Assistant	1
Sub-Total	9

Police Budget History



Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Completed hiring 10 police officers for the 2013/2014 Cops Hiring Program Grant.
- Applied for 11 police officer positions for the 2014/2015 Cops Hiring Program Grant
- Implemented the PredPol Predictive Policing crime prevention program
- Instituted the Citizens on Patrol Program

FY 14-15 Goals and Objectives

- Create a Real Time Crime Center in the new Police Headquarters
- Install fixed Automated License Plate Recognition Systems at key intersections in the City
- Create an Intelligence Led Policing Unit
- Install video systems at key locations throughout the City

Organization Chart

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE ADMINISTRATIVE DIVISION

Division Budget

Expenses

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$28,778,870	$31,568,088	$29,671,873	$28,748,906	$29,132,845	$30,015,939	$29,418,580
Operating Expenses	$3,772,638	$3,520,342	$431,977	$327,854	$408,659	$602,861	$413,395
Capital Outlay	$41,635	$132,217	$106,616	$0	$371,241	$58,863	$0
TOTAL DIVISION	$32,593,143	$35,220,647	$30,210,466	$29,076,760	$29,912,745	$30,677,663	$29,831,975

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Fill 100% of sworn police officer vacancies within the Department within the fiscal year.	Percentage of sworn police officer vacancies.	Not measured	100%	100%
Conduct administrative review for 100% of all complaints received for Police Department personnel as requested.	Percentage of administrative reviews of Police Department personnel from complaints received.	Not measured	Not measured	100%
Conduct 12 Police Command Staff Community/Business walks during the fiscal year.	Number of Police Command Staff Community/Business walks conducted	Not measured	6	12

Analysis

The Administrative Division will work towards fostering increased positive community interaction between all divisions of the Department, as a way of fully engaging the citizens and business community in the overall goal of building a safer Miami Gardens. There were structural modifications made to the Administrative Division, with the elimination of the Deputy Chief of Police position, and the creation of 2 Assistant Chief of Police positions. Additionally, the Management Analyst, the Off Duty Police Services Officer, and the Training Unit were repositioned to the Support Division.

City of Miami Gardens

FY 2014-2015 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, Citizens on Patrol, Police Reserve Officers, Community Liaison Officers and the Gang Resistance Education and Training (GREAT) Program. Additionally, the Division is now responsible for the Career Criminal Squad, the Gang Unit, the Gun Violence Reduction Squad, and the Traffic Unit.

The primary mission of the Operations Division is to carryout proactive problem oriented policing, respond to calls for service, and conduct preliminary investigations, along with traffic enforcement. It shall be the mission of the Miami Gardens Police Department to implement a series of action plans designed to target high-risk crime areas opposed to being spread thinly across the urban landscape.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Major	1
Captain	4
Sergeant	17
Police Officer	110
Traffic Assistant	1
Administrative Assistant	1
Community Service Aide	9
Sub-Total	143

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Major	2
Captain	6
Sergeant	17
Police Officer	125
Traffic Assistant	1
Administrative Assistant	1
Community Service Aide	5
Sub-Total	157

Accomplishments, Goals and Objectives

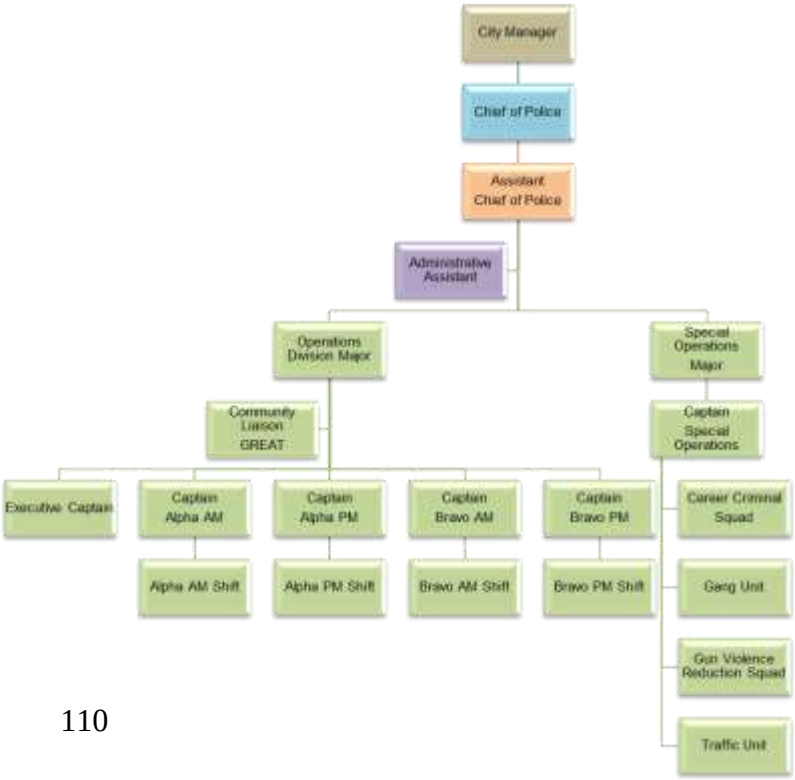
FY 13-14 Accomplishments

- Instituted a Predictive Policing solution, utilizing PredPold analytical computer solutions to provide specific geographical focus locations for patrol officers to thwart potential crimes.
- Increased the number of referrals to social services organizations by 29%.
- Reduced vehicle burglaries by 13%.

FY 14-15 Goals and Objectives

- Increase the seizure of firearms by 10%. (Gun Violence Reduction Unit)
- Increase the apprehension of felons by 5% and detection of illegal narcotics by 5%. (K-9 Unit)
- Increase the intelligence gathering in order to decrease gun violence by 5%. (Gang Unit)
- Increase arrest of repeat offenders responsible for a large percentage of violent crimes by 10% (Career Criminal Unit)

Organization Chart



PUBLIC SAFETY DEPARTMENT
POLICE OPERATIONS DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	$151,429	$175,772	$27,170	$21,569	$27,961	$35,050	$26,300
Capital Outlay	$9,900	$42,400	$0	$0	$0	$0	$0
TOTAL DIVISION	$161,329	$218,172	$27,170	$21,569	$27,961	$35,050	$26,300

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Conduct weekly (52) CompStat crime and community concern analysis session during the year	Number of CompStat meetings	26	30	52
Participate in 9 Walking One Stop community social services events during the fiscal year.	Number of Walking One Stop event.	None	6	9
Train 100% of Operations Patrol Officers in Crisis Intervention Team training.	Percentage of officers who received the Crisis Intervention Team training.	20%	20%	100%

Analysis

The 2014 fiscal year was the first full year of the agency-wide Community Policing Initiative, which focused more on getting to the root causes of our community's problems, as opposed to focusing primarily on the traditional benchmarks as an indicator of success.

There were also structural modifications made to the Operations Division, with the relocation of 1 Police Major, along with the Special Operations section, which is where the newly created Police Major is assigned. The Special Operations Division hosts the K-9 Unit, Gang Unit, Career Criminal Unit, Traffic Unit and Gun Violence Reduction Squad.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE INVESTIGATIONS DIVISION

Mission

The mission of the Criminal Investigation Division (CID) is to provide the highest quality criminal investigative support to the Miami Gardens Police Department by conducting timely and thorough criminal investigations using advanced forensic equipment and investigative techniques. The Division's primary objective is to reduce violent crime and property crime within the City of Miami Gardens through consistently professional service and commitment to the citizens of Miami Gardens.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Major	1
Captain	2
Sergeant	7
Police Officer	50
Administrative Assistants	1
Victims Advocate	1
Crime Analyst	1
Crime Scene Supervisor	1
Crime Scene Technicians	5
Investigative Assistant	1
Sub-Total	70

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Major	1
Captain	1
Sergeant	5
Police Officer	33
Administrative Assistants	1
Administrative Analyst	2
Victims Advocate	1
Crime Analyst Supervisor	1
Crime Analyst	1
Crime Scene Supervisor	1
Crime Scene Technicians	5
Investigative Assistant	1
Sub-Total	53

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Burglaries were reduced by 12.6%
- Robberies were reduced by 40%
- Murder was reduced by 8%
- The Victims Advocate facilitated the award of over $600,000 worth of benefits to crime victims in the City of Miami Gardens

FY 14-15 Goals and Objectives

- Increase clearance rate on all crime categories by 5%.
- Increase the homicide clearance rate by 5%.
- Increase Customer Service to Victims/Citizens/Business Owners.

Organizational Chart

PUBLIC SAFETY DEPARTMENT
POLICE INVESTIGATIONS DIVISION

Division Budget

Expenses

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	$308,586	$129,998	$83,593	$92,468	$76,390	$79,440	$72,940
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$308,586	$129,998	$83,593	$92,468	$76,390	$79,440	$72,940

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Submit all felony case filings to the Miami-Dade County State Attorney's Office within 21 days of the initial arrest	Timeframe for filing felony cases with the Miami-Dade County State Attorney's Office	Not measured	Not measured	100%
Respond to 100% of citizens' request for information (by telephone or to an investigator) on cases assigned to Investigators within 72 business hours.	Percentage of citizens' request for information responded within 72 business hours.	Not measured	Not measured	100%
Assign 100% of Part 1 crimes to an Investigator assigned to the Investigations Division within 72 business hours.	Monitor Investigators Dashboard in Sungard OSSI Records Management System to ascertain compliance.	Not measured	Not measured	100%

Analysis

The Automated Fingerprint Identification System has been updated and enables the agency to more quickly submit and identify forensic evidence therefore reducing burglaries. The expected formation of a Cold Case Squad that is going to be grant funded will assist tremendously in the clearance rate of murders. The expansion of the Crime Analyst Unit with the additional staffing of a Crime Analyst Supervisor and Crime Analyst enables the agency to effectively and efficiently report accurate statistics on Part I Crimes and develop strategies/initiatives to combat crime.

The Public Safety Technology share of the 2014 General Obligation Bond will allow for the creation of a Real Time Crime Center in the upcoming fiscal year. The center will be staffed by a team of detectives who will focus on trending crime situations, as they work with Crime Analyst and other sworn members of the Department to address real time crime situations.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE SUPPORT SERVICES DIVISION

Mission

The Support Services Division is tasked with accomplishing many objectives within the Miami Gardens Police Department. The Bureau is broken down into seven separate units. Those units are Property and Evidence, Records, Communications Center, Fleet Services, Training/Background, Quartermaster, and Facilities Management. These units assist the other Divisions within the Department by allowing them to carry-out their sworn function in a more efficient manner.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Major	1
Captain	1
Police Officer	1
Administrative Assistant	1
Evidence Custodian	2
Community Service Aide	1
Telecommunications Manager	1
Telecommunications Supervisor	2
Telecommunicator	16
Facilities Manager	1
Janitorial Crew Worker	1
Records Clerk Supervisor	1
Records Clerks	4
Sub-Total	33

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Major	1
Police Officer	2
Sergeants	2
Administrative Assistant	1
Management Analyst	1
Court Liaison/Off Duty Coordinator	1
Evidence Custodian	2
Telecommunications Manager	1
Telecommunications Supervisor	2
Telecommunicator	16
Janitorial Crew Worker	1
Records Clerk Supervisor	1
Records Clerks	4
Sub-Total	35

Accomplishments, Goals and Objectives

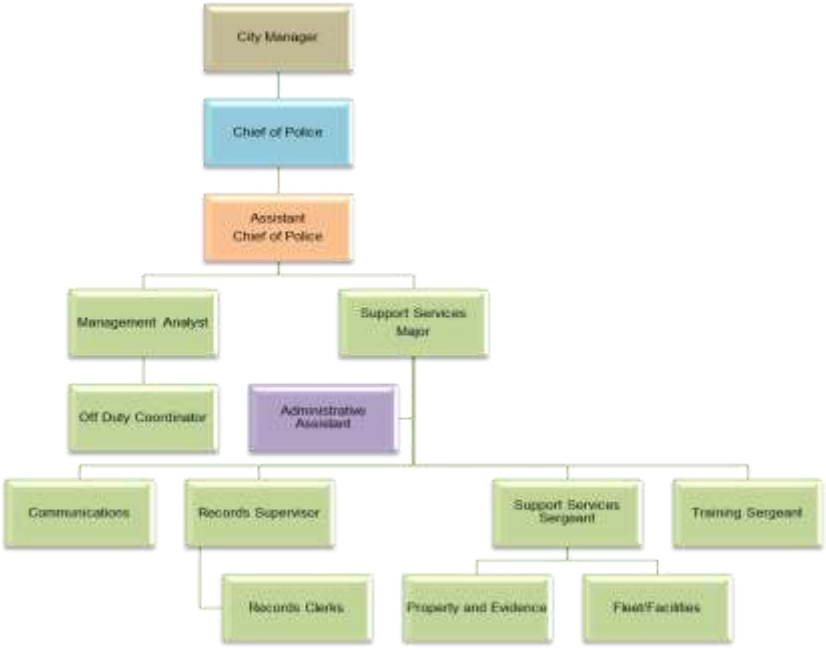
FY 13-14 Accomplishments

- Processed and entered 3,786 property receipts and disposed of 8,410 pieces of property.
- Processed 21,424 police reports & 717 background checks.
- Received 110,533 Non 9-1-1 telephone calls and 22,632 9-1-1 telephone calls.
- Issued 155 new alarm permits and collected $184K in alarm fines.

FY 14-15 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 80% of the number of items received.
- Conduct quarterly audits of property room to ensure accountability.
- Reduce the average current dispatch time (just under 7 minutes) by 10%.

Organization Chart



City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE SUPPORT SERVICES DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	$291,424	$307,507	$247,730	$214,939	$370,015	$225,577	$184,970
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$291,424	$307,507	$247,730	$214,939	$370,015	$225,577	$184,970

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
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%
Increase collection rate for all alarm registrations by 10%	Collection rate increase/decrease for all alarm registrations	First Year at PD	104% Increase	17% Decrease
Coordinate professional training for all personnel as required by FDLE	Percentage of officers trained every year	100%	100%	100%

Analysis

The relocation of the Training Unit, Management Analyst, and the Off Duty/Court Liaison function to the Support Services Division, from the Administrative Division, is a change for this year, and the adjustment will be a seamless transition within the Department.

The task of managing the Alarm Reduction Program is an important function within the Support Services Division and is being re-assigned to single sworn employee to improve the efficiency of the program, reduce the number of false alarms received by the Department and to increase the amount of false alarm fines that are collected.

During the upcoming fiscal year, the Property & Evidence Unit will be tasked with disposing of property that no longer has evidentiary value, in preparation for the move into the new police headquarters. This will be carried out through the conversion of property along with the sale and auction of items.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
COPS Grant

Staffing Level

Authorized Positions Fiscal Year 2013-2014	F.T.E.
Police Officers	10

Authorized Positions Fiscal Year 2014-2015	F.T.E.
Police Officers	10

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	n/a	n/a	n/a	n/a	$631,516	$913,992	$788,691
Operating Expenses	n/a	n/a	n/a	n/a	$185,810	$0	$0
Capital Outlay	n/a	n/a	n/a	n/a	$308,905	$0	$0
TOTAL DIVISION	$0	$0	$0	$0	$1,126,231	$913,992	$788,691

Analysis

The City received the Federal Award for an additional 10 police officers in June 2012. This is a three year grant which will pay 49.1% of salaries and fringe of the officers up to $1.25 million. The only stipulation of the grant is that the City must hire post September 11, 2001 military veterans as defined in the 2012CHP Application Guide.

The costs in FY 2014 are lower due to all equipment and operating costs such as uniforms, bullet proof vests, laptops etc. purchased in FY 2013. Lower costs in FY 2015 are attributed to reduction of overtime and off duty expenses. FY 2015 will be the last year that the City will receive partial grant funding.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
Additional 10 Police Officers

Staffing Level

Authorized Positions Fiscal Year 2013-2014	F.T.E.
Police Officers	10

Authorized Positions Fiscal Year 2014-2015	F.T.E.
Police Officers	10

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	n/a	n/a	n/a	n/a	n/a	$276,696	$850,260
Operating Expenses	n/a	n/a	n/a	n/a	n/a	$113,070	$0
Capital Outlay	n/a	n/a	n/a	n/a	n/a	$0	$0
TOTAL DIVISION	$0	$0	$0	$0	$0	$389,766	$850,260

Analysis

The City received COPS III award which funded part of the salaries and fringe for 10 new officers. The officers were hired in late June to early July of 2014. Operating expenses in FY 2014 includes uniforms, equipment and certification. These costs are not covered by the grant funding. FY 2015 is mainly salaries and fringe costs for a full year for the 10 officers. This grant is a three year grant and the City will have to maintain the officers for at least an additional year after the grant expires.

PUBLIC SAFETY DEPARTMENT
SCHOOL CROSSING GUARD DIVISION

Mission

The School Safety Crossing Guard Program is designed to enhance the safety of elementary school children by facilitating their safe access to schools. The City currently has 55 posts throughout the City serving the City's 18 elementary schools. Students at other levels also utilize the crossings. The Mission is to provide operational support services to staff Miami Gardens Elementary Schools with school crossing guards.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
School Crossing Guard Superintendent	1
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	17.3
Sub-Total	20.3

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	17.3
Sub-Total	19.3

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Participated in Child I.D. Program for students in Miami Gardens.
- Safely crossed 100% of the students throughout the year.

FY 14-15 Goals and Objectives

- Work with various community organizations to share pedestrian safety information.

Organization Chart

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
SCHOOL CROSSING GUARD DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$774,129	$787,005	$639,487	$554,329	$579,487	$596,788	$518,510
Operating Expenses	$44,683	$33,369	$8,037	$7,895	$5,896	$10,901	$7,500
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$818,809	$820,374	$647,523	$562,224	$585,382	$607,689	$526,010
TOTAL DEPARTMENT	$34,173,291	$36,693,698	$31,262,652	$29,265,973	$32,098,725	$32,929,177	$32,281,480

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
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	Not measured	Not measured	4
Work with Police Department or Community Organizations to share pedestrian safety information on at least 4 occasions.	Number of pedestrian safety information sessions	Not measured	Not measured	4

Analysis

The School Crossing Guard program has been relocated under the supervision of the Police Department. This will be a seamless transition that will not affect the mission of the unit. Personnel costs are lower in FY 2015. This is attributable to the elimination of the School Crossing Guard Superintendent position.

BUILDING AND CODE COMPLIANCE DEPARTMENT
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 neighborhoods.

Our mission is to provide exceptional service to every citizen, customer and business owner of the City of Miami Gardens while supplying high quality- based solutions meeting the needs of our patrons.

Our goal is to assist in the creation of an environment that is attractive, enjoyable, and safe.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Building and Code Compliance Department Director	.5
Executive Secretary	1
Code Compliance Division Director	1
Code Compliance Officer	7
Code Compliance Supervisor	2
Licensing & Housing Enforcement Manager	1
Senior Licensing & Permit Clerk	1
Permit and License Clerk	6
Data Entry Clerk	1
Housing Inspector	2
Sub-Total	22.5

Authorized Positions

Fiscal Year 2014-2015	F.T.E
Building and Code Compliance Department Director	.5
Executive Secretary	.5
Resource Officer	1
Code Compliance Officer	7
Code Compliance Supervisor	2
Development Services Administrator	.5
Senior Licensing & Permit Clerk	1
Permit and License Clerk	7
Housing Inspector	2
Sub-Total	21.5

Accomplishments, Goals and Objectives

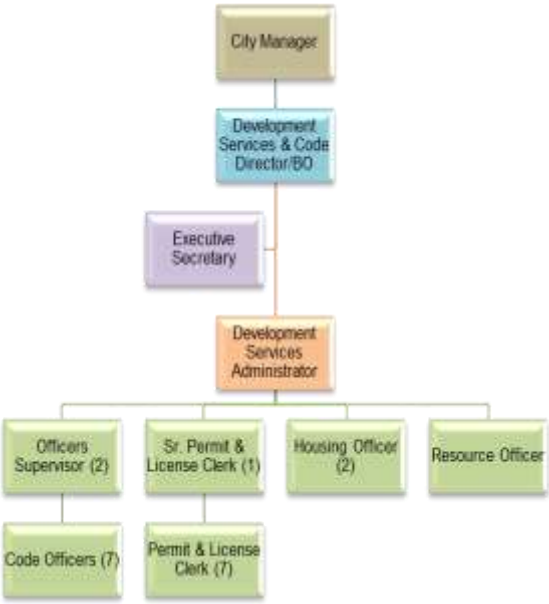
FY 13-14 Accomplishments

- Create the Code-On-The-Go homeowner education program.
- Received the platinum achievement award with the Kids and the Power of Work program.
- Initiated Strategic Zone Enforcement Task Force.

FY 14-15 Goals and Objectives

- Initiate a 12-month zone rotation for code officers.
- Update the Citizen's Guide to Code Compliance
- Secure a grant and initiate a community maintenance/clean-up day.
- Automation of the special master process.

Organization Chart



CODE ENFORCEMENT DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$1,287,422	$1,459,365	$1,177,931	$1,190,347	$1,341,775	$1,311,235	$1,357,697
Operating Expenses	$273,905	$267,808	$110,038	$63,263	$88,708	$66,607	$70,059
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$1,561,327	$1,727,173	$1,287,969	$1,253,610	$1,430,483	$1,377,842	$1,427,756

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Process/issue 100% of all new Business Tax Receipts within 30 days of receipt	Percentage of Business Tax Receipts processed on time	90%	95%	100%
Verify business/residential properties are in compliance, that require Business Tax Receipts	Percentage of unlicensed properties that have been brought into compliance	80%	90%	95%
Verify rental properties that require a Landlord permit are in compliance	Percentage of compliance	45%	50%	75%
Ensure 100% of cases are upheld by the Special Magistrate	Percentage of cases upheld	100%	100%	100%
Resolve complaints to the reasonable satisfaction of complainant within 15 days	Avg. number of days it takes to resolve complaints	14	14	12
Respond to complaints received by Code Compliance within 24 hours	Percentage of complaints responded within time frame	85%	85%	90%
Bring non-conforming properties into compliance within 30 days	Percentage of properties brought into compliance within time frame	50%	60%	70%

Analysis

In FY-14, the division continues to focus on abating nuisance properties to include overgrowth of grass, unsecure properties, as well as utilization of the Federal Property Registration Corporation database to successfully register **561** vacant / abandon properties for this fiscal year. The Code Division enhanced its community outreach with the implementation of Code-On-The-Go, a traveling code expo for homeowners. In late FY-14, the division initiated enhancements to property maintenance through the implementation of strategic zone enforcement. The results are expected to improve the aesthetics of the community and quality of life for the Residents.
In FY-15, the division will enhance its overall functionality of each operated program with focus on improving customer service and work task efficiency. The division anticipates these improvements will promote employee morale, customer satisfaction, and staff accountability.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PLANNING & ZONING DEPARTMENT

Mission

The Planning and Zoning Department is responsible for all the development planning and zoning activities for the City. To utilize the Land Development Regulations as an economic development tool to promote development activities and business opportunities for the business community. Our objective is to develop zoning regulations which promote and enhance better communities and living environment for all residents and businesses of the City.

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Planning & Zoning Manager	1
Associate Planner	2
Sub-Total	3

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Planning & Zoning Manager	1
Sub-Total	1

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Created the Public-Private Development Roundtable to promote the City's development vision
- Amended the LDR to remove nuisance uses of Neighborhood Commercial Districts.
- Completed implementation of signs regulations per regulations.

FY 14-15 Goals and Objectives

- Adopt City's own tree removal ordinance
- Business workshops and notices for landscape compliance.
- Re-examine planning and zoning procedures for streamlining on an annual basis.
- Improve process/review of complete applications for major and minor development

Organization Chart

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PLANNING & ZONING DEPARTMENT

Division Budget

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$570,927	$557,094	$499,484	$465,967	$497,569	$272,980	$99,776
Operating Expenses	$300,745	$333,207	$217,366	$157,503	$164,877	$142,599	$19,025
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$871,672	$890,301	$716,850	$623,470	$662,446	$415,579	$118,801

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Implementation of Comprehensive Master Development	Percentage of City Commission adoption of zoing code amendments	N/A	90%	95%
Process complete applications for major development review and prepare staff reports for presentation to Council within 90 days	Percentage of complete appliations presented to Commission within time frame	N/A	80%	100%
Incraese City's tree canopy coverage to 30% by 2030	Actual tree canopy coverage each year	N/A	2%	10%

Analysis

In FY-14, full implementation of the sign code increased the number of sign plans submissions due to code enforcement efforts. The division introduced the Public-Private Development Roundtable reinforcing the City's commitment to development while building mutually beneficial relationships. There has been a significant increase in commercial rezoning applications signifying economic recovery. This division is under the Development Services Fund in FY-14 but will be re-classed to the General Fund in FY 2015 according to Florida Statute

In FY-15, the division expects to experience a steady increase in activity as the economy continues to recover. Several commercial projects are anticipated within this fiscal year as a result of proactive development initiatives. Further, in FY-15, it is proposed that the Planning and Zoning functions will be contracted out, being a revenue neutral division.

PARKS AND RECREATION DEPARTMENT
RECREATION DIVISION

Mission

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

Staffing Level

Authorized Positions Fiscal Year 2013-2014	F.T.E.
Parks & Recreation Director	1
Assist. Parks & Recreation Director	2
Operations Manager	1
Recreation Aides	16.5
Recreation Aide II	4
Lead tutor	.5
Tutors	3.6
Recreation District Supervisor	2
Recreation Supervisor	6
Administrative Assistant	3
Sub-Total	39.60

Authorized Positions Fiscal Year 2014-2015	F.T.E.
Parks & Recreation Director	1
Assist. Parks & Recreation Director	1
Operations Manager	1
Recreation Superintendent	1
Recreation Aides	16.4
Recreation Aide II	3
Tutors	3.72
Recreation District Supervisor	1
Health & Facilities Facilitator	3
Recreation Supervisor	6
Administrative Assistant	2
Sub-Total	39.12

Accomplishments, Goals and Objectives

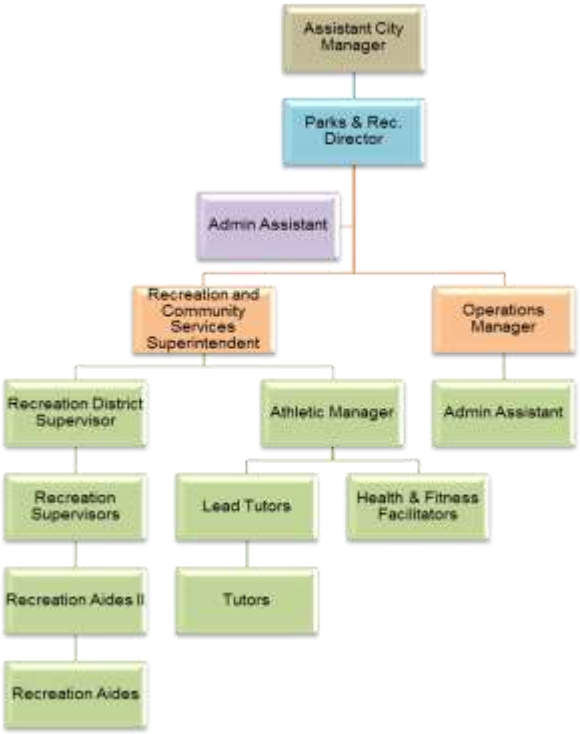
FY 13-14 Accomplishments

- Increased Shining Stars Afterschool program participation by 100%.
- Established meaningful partnerships to program the underserved parks.
- Implemented new creation and fitness programming through City parks.

FY 14-15 Goals and Objectives

- Develop intervention and prevention programs for youth and tens in the City.
- Create and implement one or two science based programs.
- Improve the department's website to provide broader and more effective communication for programming services.

Organization Chart



PARKS AND RECREATION DEPARTMENT
RECREATION DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$2,464,185	$2,619,462	$2,151,259	$1,932,900	$1,592,758	$1,631,989	$1,684,046
Operating Expenses	$2,,372,623	$2,211,511	$1,279,059	$539,670	$642,277	$637,555	$670,300
Capital Outlay	$92,240	$14,482	$10,784	$0	$12,150	$0	$0
TOTAL DIVISION	$4,929,048	$4,845,455	$3,441,102	$2,472,570	$2,247,185	$2,269,544	$2,354,345

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Broaden all four camp programs (winter, spring, summer camps, and afterschool)	Increase number of individuals registered	52 Winter 420 Spring 538 Summer 120 ASP	61 Winter 183 Spring 427 Summer 158 ASP	100 Winter 200 Spring 450 Summer 300 ASP
Achieve positive customer satisfaction ratings of 70% for all four camp programs (winter, spring, summer camp, and afterschool)	Implement surveys to obtain accurate percentages	new measure	new measure	≥70%
Maintain 70% or better cleanliness rating by customers utilizing recreation buildings	Implement surveys to obtain accurate percentages	new measure	new measure	≥70%
Track age groups for participants in all programs and activities	Individuals age to be properly recorded through Activenet	50%	70%	100%

Analysis

The Recreation Programs Division continues to implement cost efficient and effective approaches to all of the recreational programs. During FY 15 we will continue to measure the effectiveness of our services by producing surveys and working with the consumer to improve the overall experience of department's programs in the City of Miami Gardens.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
MAINTENANCE DIVISION

Mission

The Park Maintenance Division exists to maintain, develop and improve the parks and municipal facilities entrusted to the 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 2013-2014	F.T.E.
Parks Maintenance Superintendent	1
Maintenance District Supervisor	2
Janitorial Supervisor	2
Janitorial Worker	5
Landscape Supervisor	2
Landscape Workers	5
Trades Worker	3
Sub-Total	20

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Parks Maintenance Superintendent	1
Maintenance District Supervisor	2
Janitorial Supervisor	2
Janitorial Worker	5
Landscape Supervisor	2
Landscape Workers	4
Landscape Worker (freeze in FY 2015)	1
Trades Worker	3
Sub-Total	20

Accomplishments, Goals and Objectives

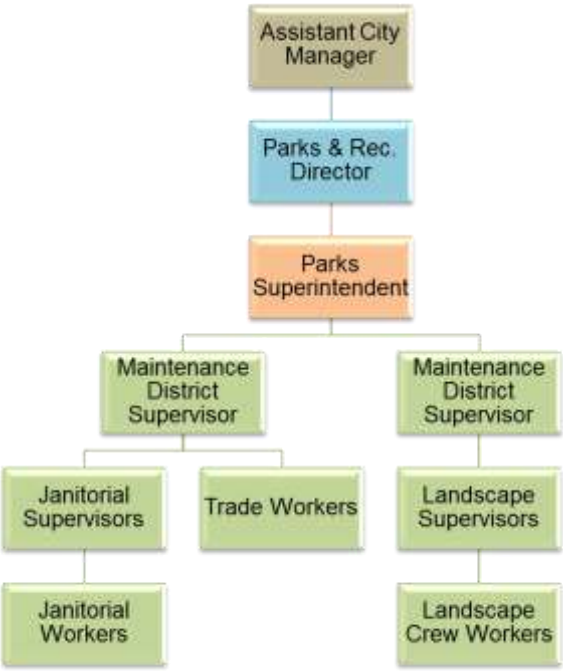
FY 13-14 Accomplishments

- Launched a year round schedule for pressure cleaning of courts and grounds.
- Established a beautification program at City's parks entryways, signs and facilities.

FY 14-15 Goals and Objectives

- Have a significant plan for determining tier 1 and tier 2 parks to ensure that division is maintaining all of the parks effectively.
- Develop performance measures to assess maintenance productivity and quality of the City's parks.
- Continue to beautify and clean all outdoor facilities in a timely manner.

Organization Chart



PARKS AND RECREATION DEPARTMENT
MAINTENANCE DIVISION DEPARTMENT

Division Budget

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$1,238,691	$1,260,293	$1,283,822	$1,005,848	$1,097,493	$1,122,692	$1,055,516
Operating Expenses	$802,241	$311,490	$182,836	$267,329	$274,894	$237,891	$205,887
Capital Outlay	$15,579	$16,611	$11,333	$26,231	$63,645	$48,008	$14,050
TOTAL DIVISION	$2,056,511	$1,588,394	$1,477,991	$1,299,408	$1,436,033	$1,408,590	$1,286,453

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Maintain 70% or better cleanliness rating by customers utilizing recreation buildings	Implement surveys to obtain accurate percentages	new measure	new measure	≥70%
Maintain 70% or better cleanliness rating by customers utilizing existing open space	Implement surveys to obtain accurate percentages	new measure	new measure	≥70%

Analysis

During FY 14 the Maintenance Division has been working diligently to make repairs and significant improvements to the aging facilities and playgrounds. Maintenance continues to make upgrades to the City's athletic fields and general landscaping.

PARKS AND RECREATION DEPARTMENT
BETTY T. FERGUSON RECREATION COMPLEX

Mission

Betty T. Ferguson Recreation 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 2013-2014	F.T.E.
Community Center Manager	1
Administrative Analyst	1
Information Officer	1
Recreation Supervisor	3
Janitorial Worker	2.8
Lead Lifeguard Water Safety Instructor	0.8
Life Guard Water Safety Instructor	4
Life Guard	2
Aquatic Facility Manager	1
Recreation Aide	4.8
Recreation Aide II	2
Sub-Total	23.4

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Community Center Manager	1
Administrative Analyst	1
Information Officer	1
Recreation Supervisor	3
Janitorial Worker	3
Life Guard Water Safety Instructor	4
Life Guard	0.4
Lead Lifeguard Water Safety Instructor	0.8
Aquatic Facility Manager	1
Recreation Aide	4.8
Recreation Aide II	3
Sub-Total	23

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Introduced new year round programming offerings.
- Added a second Gold Gardens program

FY 14-15 Goals and Objectives

- Continue to work with surrounding Universities and Colleges to promote the facility and programs offered by the Center.
- Develop and implement approaches to reach residents who do not use the Betty T. Recreation Complex
- Provide recreation and learning opportunities to improve fitness and wellness in the City.

Organization Chart

PARKS AND RECREATION DEPARTMENT
BETTY T. FERGUSON RECREATIONAL COMPLEX

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$20,249	$100,867	$707,345	$856,699	$886,960	$799,021	$891,797
Operating Expenses	$199	$180,799	$515,408	$548,651	$466,595	$362,325	$408,732
Capital Outlay	$0	$0	$0	$0	$16,555	$0	$0
TOTAL DIVISION	$20,448	$281,667	$1,222,754	$1,405,350	$1,370,111	$1,161,346	$1,300,529

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Broaden recreation programs such as martial arts, dance and drumline offered at BTFRC for youth and adults	Increase number of participants registered	new measure	365 Martial Arts 60 AFS Program 120 Ballet/Tap 68 Drumline	725 Martial Arts 100 AFS Program 150 Ballet/Tap 100 Drumline
Achieve positive customer satisfaction ratings of 70% for recreation programs at BTFRC	Implement surveys to obtain accurate percentages	new measure	new measure	≥70%
Achieve 215 (30%) additional rentals over the rental baseline of 720 per year at BTFRC	Monitor rental occurrences recorded through Activenet	708 rentals	540 rentals	935 rentals
Improve customer satisfaction with facility reservations	Decreasing number of rental refunds caused by rental issues	new measure	10 refunds issued	0

Analysis

The Betty T Ferguson Recreation Complex continues to be highly utilized from rentals, sporting events, special events and more. Our goal is to continue to improve the facility by marketing all programs and highlighting the current infrastructure to the residents.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
ATHLETICS DIVISION

Mission

The Athletic Division is committed to providing lifelong learning experiences to the residents 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.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Athletics Supervisor	2
Athletics Manager	1
Athletics Coordinator	2
Recreation Aide	2.4
Recreation Aide II	2
Sub-Total	9.4

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Athletics Supervisor	2
Recreation Aide	2.4
Athletics Manager	1
Athletics Coordinator	2
Recreation Aide II	2
Sub-Total	9.4

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Provide tutoring for all athletic program participants.
- Increase athletic program participation by 10%.

FY 14-15 Goals and Objectives

- Create and implement a Special Olympics Program for the Special Needs in the City.
- Complete the youth sports website to expose the residents to the City's athletic programs.
- Create and implement (3) non-traditional athletic programs or services for youth and teens.

Organization Chart

PARKS AND RECREATION DEPARTMENT
ATHLETIC DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services		Under Admin	Under Admin.	Under Admin	$337,682	$322,738	$407,824
Operating Expenses	n/a	$396,074	$487,808	$316,372	$220,736	$328,700	$281,600
Capital Outlay		$0	$0	$0	$0	$0	$0
TOTAL DIVISION		$396,074	$487,808	$316,372	$558,418	$651,438	$689,424
TOTAL PARKS & RECREATION DEPARTMENT	$6,900,080	$7,102,010	$7,570,004	$5,493,701	$5,611,746	$5,490,918	$5,630,751

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Broaden athletic activities such as baseball, basketball, softball, baseball, football for youth and adults	Increase number of participants	900	1,184	1,800
Retain 70% of clientele in all athletic programs from the previous FY	Implement surveys to obtain accurate percentages	new measure	new measure	≥1,100 (from current total)
Achieve positive customer satisfaction ratings of 70% for each athletic program offered	Uphold yearly athletic community meetings to discuss the needs with the residents	new measure	new measure	≥70%
Broaden aquatics fitness and instructional programs	Increase the number of participants registered	480 swim lesson (adults & kids) 900 water aerobics	360 swim lesson (adults & kids) 675 water aerobics	720 swim lesson (adults & kids) 1080 water aerobics
Achieve positive customer satisfaction ratings of 70% for the aquatics instructional programs offered	Implement surveys to obtain accurate percentages	new measure	new measure	≥70%

Analysis

The department Athletic services continues to offer exceptional services to the community by offering programs such as football, basketball, soccer, cheerleading and more. In the year of FY- 15, the department plans to focus on life skills and development programs and maximize all existing program services.

PURCHASING DIVISION

Mission

The Purchasing Division is to support the City's operations with an uninterrupted flow of materials and services, promoting a sincere commitment to provide customer friendly service to all departments in obtaining their requirements in the most efficient and cost-effective manner by obtaining maximum competition and encouraging new sources of supply as well as local vendor and minority business participation in the award of contracts.

Staffing Level

Authorized Positions Fiscal Year 2013-2014	F.T.E.
Purchasing Manager	1
Buyer	2
Purchasing Assistant	1
Sub-Total	4

Authorized Positions Fiscal Year 2014-2015	F.T.E.
Procurement Director	1
Buyer	2
Purchasing Assistant	1
Sub-Total	4

2014 Excellence in Achievement by
Universal Public procurement Certification Council

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Update Procurement Standard Operating Procedures
- Hold workshop "How to prepare successful proposals for construction projects" for City of Miami Gardens vendors.
- Internal training on Eden software; p-card procedures and contract management.

FY 14-15 Goals and Objectives

- Hold annual workshops for local businesses "how to prepare successful proposals for goods & Commodities and how to prepare successful proposals for construction projects for the City of Miami Gardens vendors."
- Survey internal customers to ensure we meet all of our client's needs in a timely manner.
- Ensure that Procurement's responsibilities pertaining to General Obligation Bond projects are handled promptly and on time.

Organization Chart

The City of Miami Gardens uses DemandStar for all bid solicitations. www.demandstar.com/

PURCHASING DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$285,789	$312,853	$311,078	$286,150	$307,359	$287,058	$298,436
Operating Expenses	$13,305	6,769	$7,308	$4,124	$6,225	$4,661	$5,373
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$299,094	$319,622	$318,386	$290,274	$313,583	$291,719	$303,809

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Meet or exceed external customer expectations on Request for Proposals	Number of protests filed per $25 million purchased	0	0	0
Awareness of City's Procurement requirements	Percentage of internal customers rating the Purchasing Division responsiveness of services as good or excellent based on survey	92%	95%	95%
Workload of the Purchasing Division	Number of purchasing transactions per FTE	400	424	400
Proficiency in processing Purchase Orders	Purchase Orders processed within 5 days in receipt by the Purchasing Division	99%	100%	100%

Analysis

The Purchasing Division plays a large role in ensuring that City departments receive the best quality goods and services for the lowest prices in a timely manner. The division was instrumental in assisting the Community Development Department with the NSP home rehabilitation program and CDBG funded projects. In FY 2015, the department will assist the Capital Projects Division with the General Obligation Bond projects in soliciting for professional services; and the Police Department in soliciting for safety equipment.

The City is also a member of the South Florida Purchasing Cooperative, a group made up of several dozen South Florida cities and other public entities that consolidate bidding for various products and services to gain the advantage of quantity buying.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

INFORMATION TECHNOLOGY DEPARTMENT

Mission

The Information Technology Department is dedicated to providing sound, secure and stable infrastructure allowing for the smooth flow of communications and information. By using strategic planning and understanding the needs of the various departments IT provides the tools and support to keep Miami Gardens growing.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Chief Information Officer	1
IT Web Content Administrator	1
Telecommunications Systems Analyst	1
Police IT Systems Manager	1
Applications Systems Manager	1
Receptionist	1
IT Support Technician II	1
IT Support Technician	5
Sub-Total	12

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Chief Information Officer	1
IT Web Content Administrator	1
Telecommunications Systems Analyst	1
Police IT Systems Manager	1
Applications Systems Manager	1
IT Support Technician II	1
IT Support Technician	5
Sub-Total	11

Technology Budget Growth

Accomplishments, Goals and Objectives

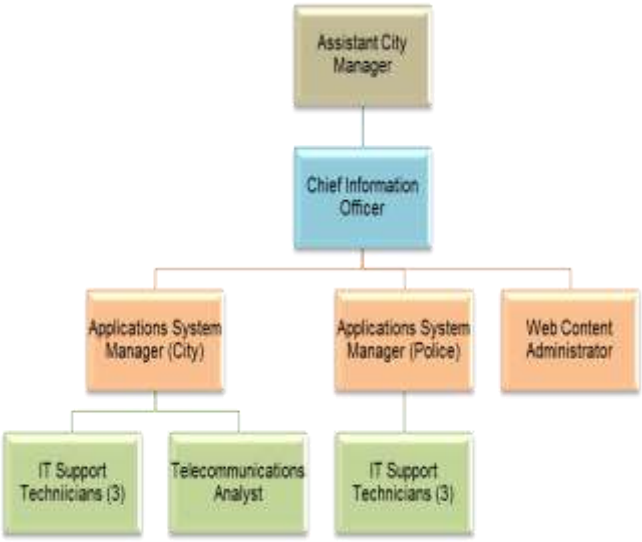
FY 13-14 Accomplishments

- Designed, tested, implemented and integrated network and technology equipment at the New City Hall (CH) Campus. Also integrated various other systems to work in the new LEED Platinum building.
- Established Interlocal Agreement with the City of Winter Park creating a disaster recovery site for City of Miami Gardens (CMG) data over 150 miles away. The City is able to backup and retrieve data over counties away creating redundancy and a more secure infrastructure

FY 14-15 Goals and Objectives

- Seamlessly move the Miami Gardens Police Department (MGPD) into their new building
- Work with MGPD to increase Shot Spotter, roll out surveillance cameras, install additional vehicle cameras and increase their ability to keep the community safer by deploying additional technology

Organization Chart



INFORMATION TECHNOLOGY DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$904,866	$880,135	$983,614	$856,609	$1,036,697	$1,048,723	$1,022,775
Operating Expenses	$732,687	$1,185,964	$1,043,680	$1,017,634	$1,240,095	$1,210,012	$1,163,308
Capital Outlay	$391,235	$410,512	$185,818	$136,703	$188,930	$86,186	$111,000
TOTAL DIVISION	$2,028,788	$2,476,611	$2,213,112	$2,010,946	$2,465,723	$2,344,921	$2,297,083

Analysis

FY 2014 was an extremely busy year for the Information Technology Department. They were tasked to provide the design and planning for implementing all technology for the new LEED Platinum City Hall. This meant a great deal of research and working with contractors and consultants while still performing their main task of supporting systems and operations for all CMG staff.

Additionally the Department was tasked with implementing a new in-car camera system, License Plate Reader system, Shot Spotter integration and roll out 90 new laptops to the Miami Gardens Police Department. Technology has been a leading factor in allowing Miami Gardens to reduce crime and the Information Technology Department has provided outstanding support to the Police Department in their efforts.

FY 2015 stands to be just as demanding. The Information Technology Department must move the Police Department into their new facility without any downtime in communications. This task will require extensive planning and teamwork with the MGPD. The department is also poised to assist with the new technology planned for further improving the safety of CMG residents through new grants and the GOB.

IT will also be working with the Parks Department to increase access and technology at the parks. They will also be doing additional work to support options for improving the ERP system.

FLEET SERVICES DIVISION

Mission

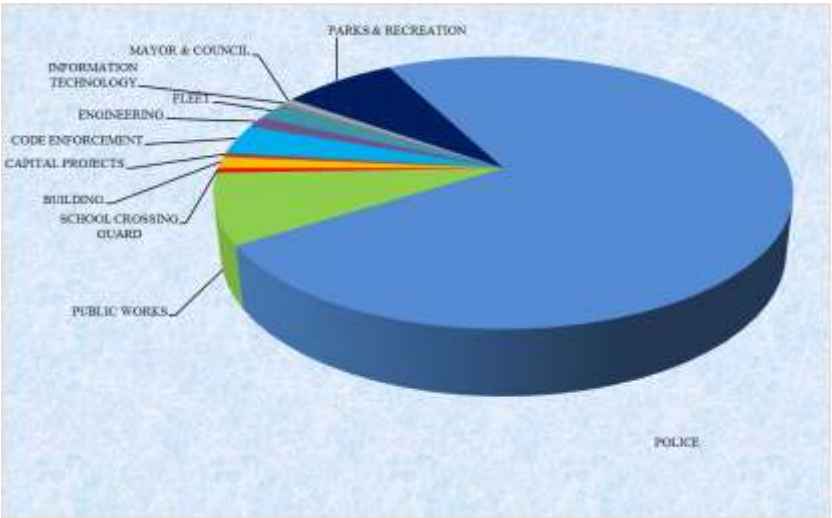
The Fleet Management division of the General Fund is responsible for the centralized maintenance and accounting for all City vehicles. The division assists in the preparation of bid specifications for rolling stock in conjunction with the various operating departments. The division functions without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

Staffing Level

Authorized Positions Fiscal Year 2013-2014	F.T.E.
Fleet Manager	1
Fleet Service Representative	1
Administrative Assistant	1
Sub-Total	3

Authorized Positions Fiscal Year 2014-2015	F.T.E.
Fleet Manager	1
Fleet Service Representative	1
Administrative Assistant	1
Sub-Total	3

% of Vehicles by Department



Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Placed 12 new vehicles in service and sold or disposed 20 surplus units
- 2,251 work orders were completed by the Department.

FY 14-15 Goals and Objectives

- Increase the number of preventative maintenance operations from 950 to 1,150.

Organization Chart

FLEET SERVICES DIVISION

Division Budget

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$136,249	$205,126	$217,500	$204,590	$215,372	$214,548	$217,621
Operating Expenses	$1,354,228	$1,612,283	$1,596,041	$1,693,885	$1,709,614	$1,729,643	$1,731,550
Capital Outlay	$931,071	$919,975	$39,809	$0	$2,764,410	$313,642	$0
TOTAL DIVISION	$2,471,548	$2,737,384	$1,853,350	$1,898,475	$4,689,395	$2,257,833	$1,949,171

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Complete a minimum of 2,300 work orders submitted for repairs and preventative maintenance	Number of work orders completed	2,151	2,300	2,400
Manage Fuel to average 31,000 gallons per month	Number of reports sent to the departments to alert them of vehicles that has out of extraordinary usage	12	12	12
Repair vehicle collisions	Number of collisions	12	14	14

Analysis

For FY-15, the Fleet Division will be committing more time to the preventative maintenance function in light of the growing age of our fleet and the budget constraints for vehicle replacements. Planning should begin on the feasibility of developing our own City garage.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

CITY HALL MAINTENANCE DIVISION

Mission

In April 2014, the City Hall Administrative Building was completed and occupied. The primary mission of the City Hall Maintenance Division is to serve the needs of management and staff by maintaining and improving the physical environment of the facilities. In this role, this Division carries out its mission by providing professional support in the areas of Janitorial Services, Construction, Grounds, Electrical, Plumbing, Heating, Ventilation, & Air Conditioning, Integrated Pest Management, Painting, etc.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Facility Superintendent	1
Janitorial Crew Worker	1
Sub-Total	2

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Facility Superintendent	1
Facility Manager	1
Receptionist	1
Sub-Total	3

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

N/A

FY 14-15 Goals and Objectives

- Set up a maintenance program for the building equipment (to include roof inspections) and track expenditures to provide accurate budget for FY 2015-16.
- Set up a work order process for departments to submit requests
- Review the LEED Certification for requirements needed to maintain the certification.
- Create Performance Indicators for the maintenance of the Municipal Complex for the Monthly Report.
- Evaluate the first year of Janitorial Services at the Municipal Complex for any future changes to assist in better services

Departmental Budget

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	n/a	n/a	n/a	n/a	n/a	n/a	$261,509
Operating Expenses	n/a	n/a	n/a	n/a	n/a	n/a	$537,282
Capital Outlay	n/a	n/a	n/a	n/a	n/a	n/a	$0
TOTAL DIVISION	n/a	n/a	n/a	n/a	n/a	n/a	$798,791

Analysis

The Facility Manger position was previously budgeted under the Police Department and the Receptionist position under the Information Technology Department. It is more effective to have these two positions report to the Facility Superintendent especially with the completion of the Police Department Building at the City Hall Complex.

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

NON-DEPARTMENTAL DEPARTMENT

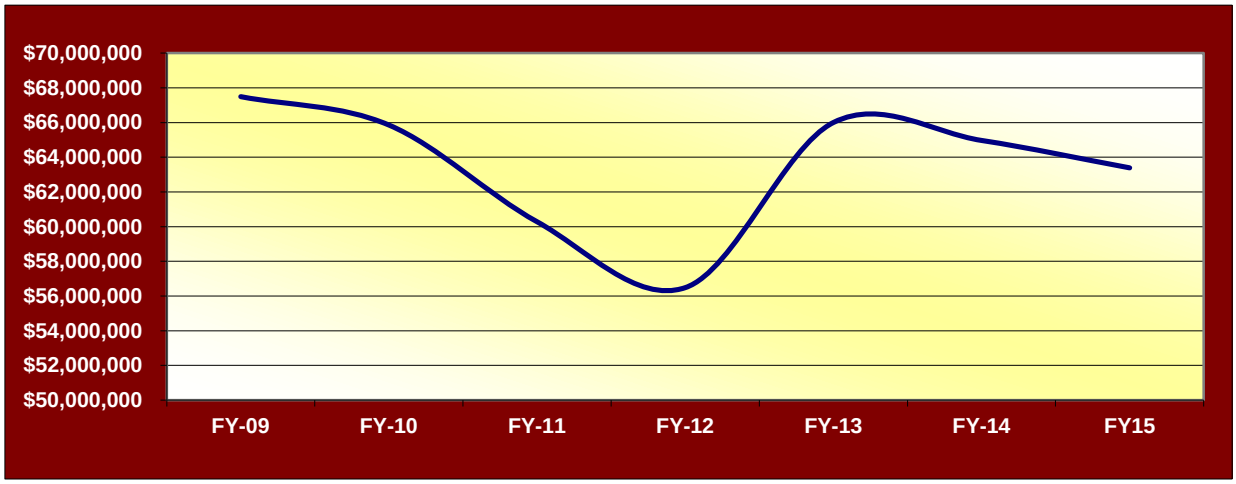
Mission

The Non-Departmental budget is utilized to account for those expenses that are Fund-wide in nature, and to budget them in any one department, would be to unfairly exaggerate that department's budget.

Departmental Budget

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$0	$0	$131,250	$75,000	$51,146	$55,000	$55,000
Operating & Transfer out	$13,578,430	$7,375,704	$10,697,463	$9,792,806	$12,092,652	$12,130,315	$9,868,130
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
Emergency Reserve	$0	$0	$0	$0	$0	$0	$7,722
TOTAL DEPARTMENT	$13,578,430	$7,375,704	$10,828,713	$9,843,997	$12,143,798	$12,185,315	$9,930,852
			Total General Fund Expenditures				
TOTAL GENERAL FUND	$60,783,513	$67,489,378	$65,852,895	$60,280,782	$65,999,113	$64,966,087	$63,386,608

History of General Fund Expenditures



Budget Detail by Fund
Transportation Fund

Pedestrian Bridge located at 175 Street and 42nd Avenue

Traffic roundabouts at NW 7 Avenue

FY 2014-2015 Transportation Fund Estimated Revenues

Total Transportation Fund Revenues

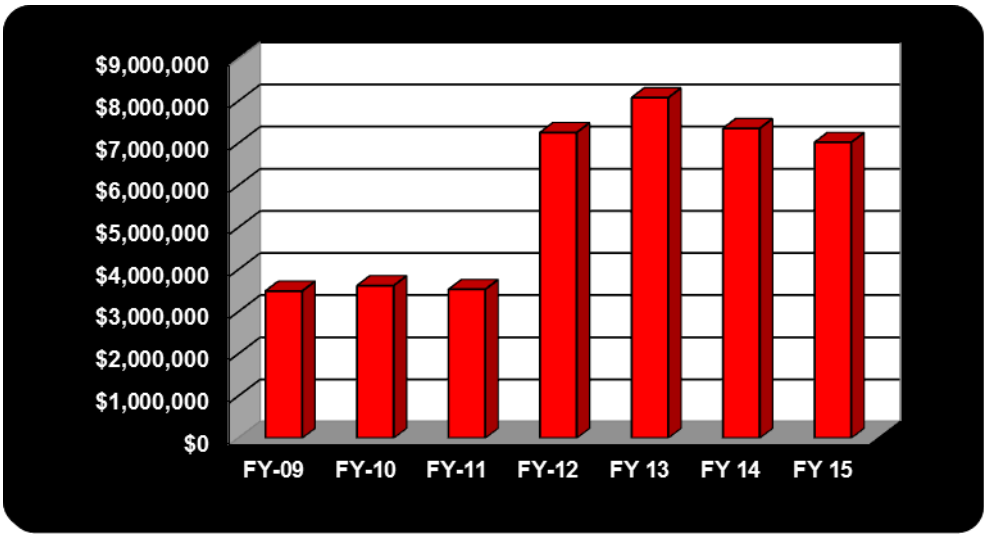
Revenue Type	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY14-15	Basis For Budget
1st Local Option Fuel Tax	$1,546,630	$1,521,890	$1,601,604	$1,543,881	$1,514,920	$1,547,985	$1,509,517	State estimate
2nd Local Option Fuel Tax	$600,345	$582,079	$622,828	$598,259	$585,738	$603,026	$580,000	State estimate
CITT	$0	$0	$0	$296,049	$3,837,951	$3,720,000	$3,625,000	County est.
CITT Settlement	$0	$0	$0	$3,519,911	$0	$0	$0	
Banners	$4,110	$3,300	$4,675	$4,675	$6,290	$1,560	$2,000	
Grants	$45,072	$48,043	$116,485	$110,593	$909,620	$58,415	$0	
State Revenue Sharing	$920,339	$915,413	$924,623	$932,406	$918,345	$1,011,927	$1,015,775	State Estimate
Public Works' Permits	$75,680	$44,940	$47,448	$49,408	$73,461	$70,497	$60,000	
Other	$299,869	$505,539	$213,190	$200,929	$236,234	$347,636	$438,561	
Reappropriate Fund Balance	$0	$0	$0	$0	$0	$0	$0	
Total Transportation	$3,492,045	$3,621,204	$3,530,853	$7,256,111	$8,082,558	$7,354,446	$7,230,852	

Analysis

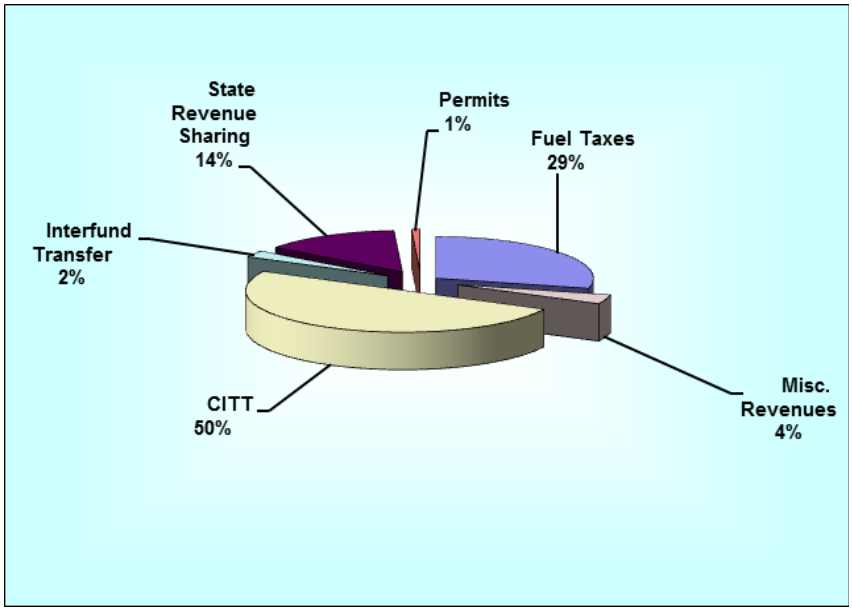
Transportation Fund revenues are generally very steady and predictable. The County settled with the City in FY 2012 the participation in the Citizens Independent Transportation Trust. The funding is derived from the ½ cents sales tax. There was a one-time settlement distributed in FY 2012 for the City's previous year's share. Effective FY 2013, the City will receive its share of revenue based on population. In FY 2015, the City "Other" revenue includes revenue to be derived from bus benches advertising.

Revenue Overview

History of Transportation Fund Revenue



Transportation Fund Revenue by Source for FY 14-15



PUBLIC WORKS DEPARTMENT
ADMINISTRATIVE DIVISION

Mission

The department operates through four divisions - The Administration Division, The Keep Miami Gardens Beautiful Program Division, the Streets Division and the Stormwater Utility. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and his staff.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Public Works Director	1
Assistant Public Works Director	1
Public Works Operations Mgr.	1
Grants/Contracts Administrator	.3
PW Infrastructure Coordinator	1
Sub-Total	4.3

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Public Works Director	1
Assistant Public Works Director	1
Public Works Operations Mgr.	1
Grants/Contracts Administrator	.3
Sub-Total	3.3

Public Works headquarters building in Sunshine International Park.

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

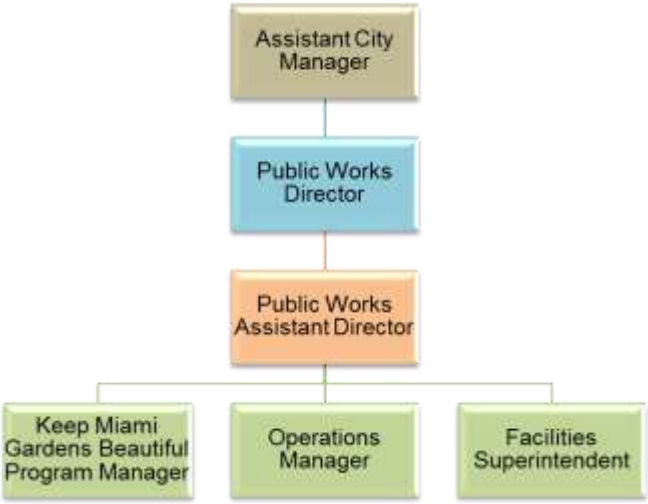
- Completed NW 42 Avenue/NW 175 Street Pedestrian Bridge.
- Complete the design for Vista Verde Community Road/Drainage Improvement Project.
- Commenced the Road Pavement Management under the CITT and installation and repairs to sidewalks.
- Completed the NW 25 Avenue Road Improvement Project.
- Complete the NW 178 Drive Outfall Repairs and Improvement from NW 42 to 47 Avenue

FY 14-15 Goals and Objectives

- To continue the citywide tree canopy replacement and tree trimming program.
- To maintain the new landscaping and irrigation on 441 from NW 183 Street to NW 215 Street.
- To continue the Right of Way Capital Improvement Projects (Repaving and Sidewalks) with the CITT Funds.
- Dedications of roads in the Vista Verde and Kings Gardens to complete road and drainage improvement
  - Assisting Community Development Department with the road dedication and start the design and construction.

  Continue the CITT Capital Improvement Projects

Organization Chart



City of Miami Gardens

FY 2014-2015 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
ADMINISTRATIVE DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$358,593	$421,977	$369,259	$338,566	$473,044	$434,854	$430,650
Operating Expenses	$749,331	$834,298	$1,040,143	$1,035,495	$908,092	$845,985	$894,965
Capital Outlay	$0	$76,290	$0	$6,484	$16,421	$0	$0
Reserve	$0	$0	$0	$0	$0	$0	$210,000
TOTAL DIVISION	$1,107,924	$1,332,565	$1,409,402	$1,380,545	$1,397,557	$1,340,839	$1,535,616

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Respond to all customer concerns within 48 hours	Response time to customer concerns	95% responses within 48 Hours	96% responses within 48 Hours	96% responses within 48 Hours
Increase the number of awarded grants	Number of grants awarded	2	3	1
Secure grant funding whenever feasible for public works	Amount of grant funding secured	27,500	1,360,000	500,000
Ensure all work orders are completed for the FY	Number of work orders completed	278 work orders completed out of 315	298 work orders completed out of 325	290 work orders completed out of 300
Obtain "Satisfied" rating from a higher percentage of surveyed customers than previous year	Percent of customers satisfied with service rendered	NEW	NEW	90%

Analysis

The Administrative Division of the Public Works Department is responsible for oversight of the department's operations through three operating divisions (landscaping, streets, and Keep Miami Gardens Beautiful) and a separate division housed in the Stormwater Utility Fund.

In FY 2014, Public Works inherited the Fleet Department and Facilities Maintenance for City Property and the Municipal Complex to exclude all Parks Facilities. The Engineering Division was transferred to the Building Department.

The Public Works Director also is a key official in an emergency event such as a hurricane. The City is receiving the ½ cent sales tax funds. This funding is being used for paving, sidewalk construction, maintenance of bus shelters, and other transit projects.

City of Miami Gardens

FY 2014-2015 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 also 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 also responsible for monitoring the City's contracts with the Florida Department of Corrections for three public works crews that remove litter and maintain median landscaping.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
KMGB Program Director	1
KMGB Coordinator	1
Sub-Total	2

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
KMGB Program Manager	1
KMGB Program Coordinator	1
Sub-Total	2

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- The City has received the 2013 Tree City USA certification.
- The City Adopt-A Tree program gave away over 1000 trees to residents during City's Annual Arbor Day celebration.
- Create community garden and fruit tree farm in the Senior Citizen Center through the collaborative efforts of various city departments and business sponsors.
- Increase the tree canopy coverage in the City to over 12%.
- Completed the Tree Canopy Study

FY 14-15 Goals and Objectives

- To apply for a grant for Urban Forest and Keep America Beautiful Grants.
- Plant 1000 street and right of way trees as a part of the City's tree canopy program.
- Create new community pride P.S.A (multi-media campaign)
- Continue the KMGB Programs (Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, and Arbor Day).
  .
- Begin installation of the City's Arboretum.

Organization Chart

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$126,966	$145,081	$145,021	$155,202	$157,293	$122,307	$124,967
Operating Expenses	$378,651	$206,806	$53,613	$59,797	$47,118	$30,829	$42,650
Capital Outlay	$0	$0	$29,277	$0	$0	$0	$0
TOTAL DIVISION	$505,617	$351,887	$227,911	$214,999	$204,411	$153,136	$167,617

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Recruit Volunteers for clean-up efforts	Number of volunteer hours	1,919	1,781	2,300
Increase the City Tree Canopy coverage to 35%	Number of trees planted	539	225	300
Save on potable irrigation water usage	Number of gallons	47,988	45,000	44,000
Increase the road litter removal	Number of bags picked up	7,365	5,925	6,200
Increase the pickup efforts of the crews under the Department of Corrections	Number of Miles of road that are picked up	2,123	2,107	2,200
Increase the Adopt A Road sections	Number of roads adopted	NEW	NEW	3

Analysis

The Division continues to be involved with environmental education. In FY13-14, 441 Landscaping from NW 183 Street to NW 215 Street was completed by FDOT and is being maintained by the Landscaping Division. The City continues to provide programs to include the Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, and Arbor Day.

City of Miami Gardens

FY 2014-2015 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 300+ miles streets, medians, sidewalks and street rights-of-way and 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 2013-2014	F.T.E.
Landscape Superintendent	1
Public Service Supervisor	6
Public Service Worker I	7
Public Service Worker II	7
Public Service Worker III	1
Irrigation Supervisor	1
Irrigation Assistant	1
Irrigation Specialist	1
Sub-Total	25

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Landscape Superintendent	1
Public Service Supervisor	6
Public Service Worker I	7
Public Service Worker II	7
Public Service Worker III	1
Irrigation Supervisor	1
Irrigation Assistant	1
Irrigation Specialist	1
Sub-Total	25

Street Resurfacing Project

Accomplishments, Goals and Objectives

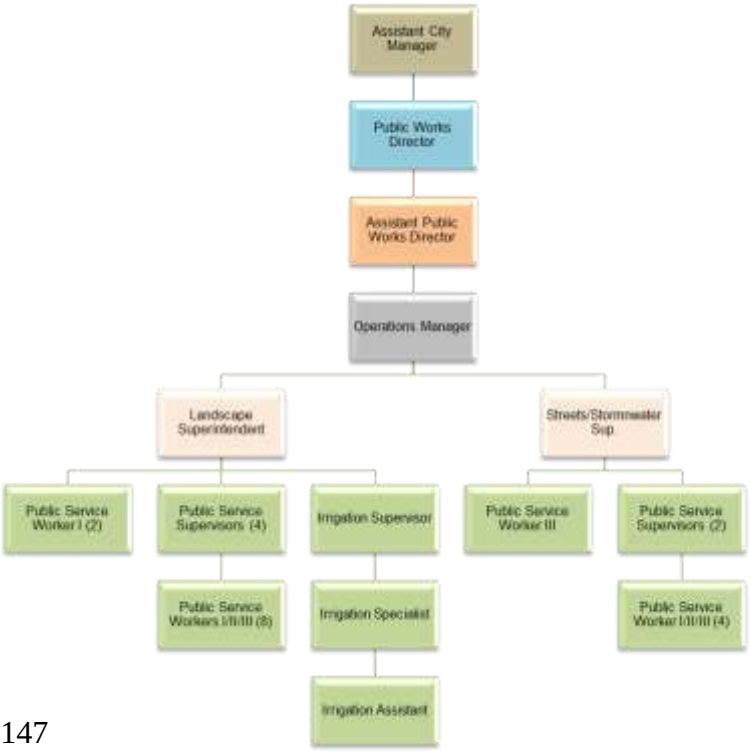
FY 13-14 Accomplishments

- Repaired 8,132 feet of sidewalk.
- Installed 12,085 linear feet of sidewalks.
- Collected over 7,365 bags of litter.
- Continued the beautification on the medians throughout the City by adding and replacing plants and trees.
- Adding ADA crossing access at intersections.

FY 14-15 Goals and Objectives

- To repair over 10,000 linear feet of trip and fall sidewalks throughout the City.
- To continue paving streets and adding new sidewalks with CITT Funds.
- To start maintaining the new landscaping area on 441 from NW 183 Street to NW 215 Street

Organization Chart



City of Miami Gardens

FY 2014-2015 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
OPERATIONS/STREETS DIVISION

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$1,264,172	$1,381,410	$1,324,599	$1,375,115	$1,280,913	$1,515,609	$1,406,949
Operating Expenses	$1,101,798	$1,054,905	$493,217	$562,428	$527,146	$283,752	$305,950
Capital Outlay	$7,003	$15,933	$71,166	$57,785	$802,747	$163,915	$13,000
Reserve	$0	$0	$0	$0	$0	$0	$303,413
TOTAL DIVISION	2,372,973	$2,452,248	$1,888,982	$1,995,328	$2,610,806	$1,963,275	$2,029,312

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Complete all pothole repairs	Number of potholes repaired	132	159	130
Complete no less than 1,800 linear feet of sidewalks	Number of linear feet of sidewalks repaired	8,132	9,200	2,000
Complete no less than 200 linear feet of new sidewalks installed	Number of linear feet of new sidewalks installed	12,085	48,000	225
Complete no less than 300 acres of irrigated/maintained swale area	Number of acres of irrigated/maintained swale area completed	324	567	525
Complete no less than 150 acres of non- irrigated/ maintained swale area	Number of acres of non-irrigated/ maintained swale area completed	194	263	255

Analysis

To date, landscape staff has focused on maintaining the existing landscape and repairs to sidewalks due to trip and fall problems through our Risk Management Office. In this Fiscal Year, CITT Funds will cover repaving roads and replacing/installing sidewalks and replacing broken sidewalks throughout the City.

In addition, this FY FDOT completed a Landscaping Project on 441 from NW 183 Street to NW 215 Street and the Landscaping Department will continue the maintenance of the corridor.

City of Miami Gardens

FY 2014-2015 Annual Budget
Transportation Fund

DEVELOPMENT SERVICES
CITT – Capital Projects

Mission

This Division will utilize the funding from the Citizens Independent Transportation Trust to perform capital projects related to road resurfacing, ADA sidewalk improvements and capital improvements.

Staffing Level

Authorized Positions
Fiscal Year 2013-2014 F.T.E.

No authorized positions

Authorized Positions
Fiscal Year 2014-2015 F.T.E.

Engineering Inspector III	2
City Engineer	.3
Sub-Total	2.3

Accomplishments, Goals and Objectives

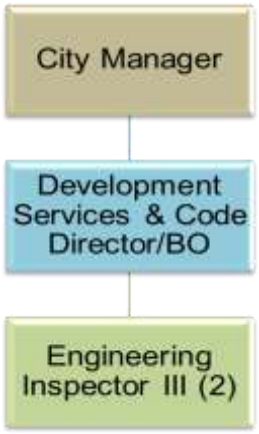
FY 13-14 Accomplishments

- Completed repaving and sidewalk improvements in the area on NW 2 Avenue to NW 14 Avenue and from NW207 Street to the Snake Creek Canal.
- Completed repaving and sidewalk improvements in the area on NW 37 Avenue to NW 42 Avenue and from NW167 Street to NW 159 Street
- Completed the City hall NW 185 Terrace and Round-about to include street lights and landscaping.

FY 14-15 Goals and Objectives

- Continue the road pavement program and install/repair sidewalks throughout the City.

Organization Chart



City of Miami Gardens

FY 2014-2015 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
CITT – Capital Projects

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	N/A	N/A	N/A	N/A	N/A	N/A	$208,103
Operating Expenses	N/A	N/A	N/A	N/A	$199,296	$295,592	$319,444
Capital Outlay	N/A	N/A	N/A	N/A	$2,396,938	$3,143,605	$2,137,895
Reserve	N/A	N/A	N/A	N/A	$0	$0	$0
TOTAL DIVISION	N/A	N/A	N/A	N/A	$2,596,234	$3,439,197	$2,137,895

Analysis

In Fiscal Year 2014, 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, all the projects will include ADA improvements as needed. Certain communities will be transferring roads to the City that are private for public use and the roads will need to be reconstructed to include stormwater drainage and new sidewalks.

Andover Neighborhood Project

City of Miami Gardens

FY 2014-2015 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 2013-2014	F.T.E.
Public Service Worker II	2
Sub-Total	2

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Public Service Worker II	2
Trolley Program Manager	1
Sub-Total	3

ADA Bus Shelter under construction

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Completed FY Bus Stop Sidewalks/ADA Improvements. (2,625 linear feet of sidewalk, 315 linear feet of curbing and 280 square feet of detectable warning surfaces).
- Completed certain repairs on the existing bus shelters and bus stops.
- Continue maintaining the bus stops to include shelters, benches, and trash receptacles.

FY 14-15 Goals and Objectives

- To complete extra Bus Stop Sidewalks/ADA Improvements throughout the City leading to bus stops/shelters.
- To maintain bus stops/shelters.
- Finalize and implement the bus circulator.

Organization Chart

PUBLIC WORKS DEPARTMENT
CITT – Transit

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	N/A	N/A	N/A	N/A	$62,528	$101,514	$159,866
Operating Expenses	N/A	N/A	N/A	N/A	$247,671	$367,847	$613,000
Capital Outlay	N/A	N/A	N/A	N/A	$70,416	$54,856	$60,000
Reserve	N/A	N/A	N/A	N/A	$0	$0	$0
TOTAL DIVISION	N/A	N/A	N/A	N/A	$380,618	$524,217	$832,866
TOTAL TRANSPORTATION FUND	$3,986,515	$4,136,700	$4,651,342	$3,590,872	$7,189,627	$7,420,664	$6,187,986

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Bus schedule efficiency	Perecentage of punctuality in bus stop arrrival	N/A	N/A	90%
Publicity to public for services provided	Average number of riders per month	N/A	N/A	1,000

Analysis

To date this division has been maintaining the bus shelters, benches and trash. Further, in FY 2014 the Transit Circulator Buses process will be completed to place two buses on two separate routes established by Council which will provide service in FY 2015. This process will also include adding signage, benches, and litter receptacles to the bus stops per established routes. In addition, any ADA improvements will also be completed using CITT funds.

[This page left intentionally blank}

Budget Detail by Fund
Development Services Fund

The Development Services Fund prior to FY 2015 encompassed two operating Departments: The Planning & Zoning Services Department and the Building Services Division of the Building and Code Compliance Department. In FY 2015, the Planning and Zoning division is re-classed to the General Fund. Revenues to fund these activities come principally from user fees. Revenues are estimated based on limited historical data as the City has only two year's experience. General economic forecasts for the South Florida vicinity are used to adjust these estimates up or down,

FY 2014-2015 Development Services Fund Estimated Revenues

Total Development Services Fund

Revenue Type	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY12-13	Estimated FY13-14	Budget FY14-15
Planning & Zoning Fees	$273,541	$190,057	$370,002	$453,364	$276,915	$0
Fee Surcharge	$44,488	$0	$132,713	$204,640	$240,051	$235,275
Building Permits	$2,044,987	$1,906,473	$1,611,786	$1,624,783	$1,752,627	$1,600,000
Grants	$0	$0	$5,730	$0	$0	$0
BCCO	$24,205	$0	$0	$0	$0	$0
Miscellaneous Revenue	$9,416	$59,176	$3,457	$15,764	$55,048	$24,200
Gen Fund Subsidy	$1,452,701	$1,493,585	$0	$0	$0	$0
Total Development Services Fund Revenue	**$3,877,002**	**$3,667,636**	**$2,128,688**	**$2,298,551**	**$2,511,122**	**$1,859,475**

Analysis

The Development Services Fund had very good years of revenue generation during FY-05 and FY-06. FY-07 saw the beginning of a slowdown in the local building community. General Fund had to provide subsidy for a couple of years.

In FY 2015, the Planning and Zoning division will be re-classed to the General Fund, and according to Florida Statute, only Building and Permitting activities be recorded in this fund.

City of Miami Gardens

FY 2014-2015 Annual Budget
Development Services Fund

BUILDING SERVICES DIVISION

Mission

The Building Services Division commits 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 2013-2014	F.T.E.
Building & Code Compliance Director/Bldg. Official	.5
Chief Building Inspector	1
Chief Electrical Inspector	1
Executive Secretary I	.5
Chief Plumbing Inspector	1
Chief Mechanical Inspector	.5
Building Inspector	1
Chief Plans Examiner	1
Senior Permit & Licensing Clerk	1
Structural Plans Examiner	.5
Licensing & Housing Enf. Mgr.	.5
Permit & Licensing Clerk	7
Total	15.5

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Building & Code Compliance Director/Bldg. Official	.5
Chief Building Inspector	1
Chief Electrical Inspector	1
Executive Secretary I	.5
Chief Plumbing Inspector	1
Chief Mechanical Inspector	.5
Building Inspector	1
Chief Plans Examiner	1
Senior Permit & Licensing Clerk	1
Structural Plans Examiner	.5
Development Services Administrator	.5
Permit & Licensing Clerk	7
Total	15.5

Accomplishments, Goals and Objectives

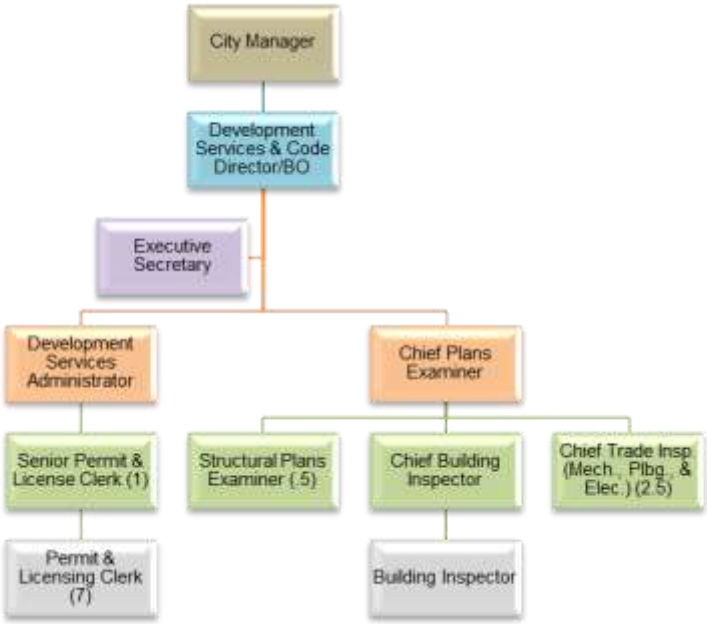
FY 13-14 Accomplishments

- Initiated enforcement action on 40-year recertification violators
- Began Unsafe Structures Board hearings
- Improved processing time for plan review
- Cross-trained administrative staff

FY 14-15 Goals and Objectives

- Ongoing customer service training
- Identify and Initiate process improvements
- Improve Community Rating System (CRS) rating
- Identify unsafe structures to eradicate blight

Organization Chart



BUILDING DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$2,050,597	$1,774,211	$1,500,757	$1,363,398	$1,339,280	$1,323,598	$1,386,297
Operating Expenses	$930,200	$999,569	$534,894	$502,124	$438,180	$452,764	$438,823
Capital Outlay	$6,188	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$2,986,985	$2,773,780	$2,035,651	$1,865,523	$1,777,460	$1,776,362	$1,838,120

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Complete all construction inspections within the next day of inspection requests, 100% of the time	Percentage of time inspections completed within the next day after request	95%	96%	98%
Maintain the Plan Review time at 5 days or less, 85% of the time	Percentage of time Plan reveiws were performed within required timeframe	100%	100%	100%
Process/Review complete applications of Major Developments within 15 days	Percentage of applications completed within the time frame	90%	93%	98%
Process/Review complete applications for minor and single-family development within 10 days	Percentage of applications completed within the time frame	95%	95%	100%

Analysis

FY-14, the New City Hall building, garage, and mechanical building were open and occupied. There were several commercial projects completed during the fiscal year resulting in increased revenues. There has been a marked increase in permitting activities signifying the economy is in a state of recovery.

In FY-15, the division expects to experience a significant increase in plan review and inspections based on the number of commercial projects currently under review. There are a significant number of commercial projects anticipated to be submitted within the fiscal year.

[This page left intentionally blank}

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 thereto. Generally, an asset is considered a capital expenditure if over $10,000 with an expected life of 10 years or more.

The Division of Capital Improvement Projects is responsible for the planning, coordination, execution, and supervision of all construction related capital projects in the City, and for the administration of all capital funds. Projects scheduled for the upcoming fiscal year include the continuing renovation of the parks system and the City Hall Complex.

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 FY 2014, the City issued a $60,000,000 General Obligation Bond, therefore, the Division will be busy with many projects.

FY 2014-2015 Capital Projects Fund Estimated Revenues

Capital Projects Fund Revenues

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Bonds/Loans	$12,800,000	$0	$55,000,000	$0	$60,000,000	$0
Transfers-In	$1,700,000	$2,235,870	$960,661	$4,918,298	$5,204,701	$5,123,069
Grants	$7,242,320	$5,767,617	$5,183,243	$1,611,944	$2,576,498	$0
Impact Fees	$0	$0	$0	$0	$0	$0
Reappropriate Fund Balance	$13,275,359	$2,846,510	$0	$0	$10,973,743	$60,000,000
Other	$166,829	$16,518	$1,017,832	$1,826,773	$1,170,037	$1,162,471
TOTAL FUND	$35,184,508	$10,866,515	$62,161,736	$8,357,015	$79,924,979	$66,285,540

New City Hall – Police Department is under construction and scheduled to be completed by March, 2015

CAPITAL PROJECTS FUND
OPERATING DIVISION

Mission

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 thereto. Generally, an asset is considered a capital expenditure if over $10,000 with an expected life of 10 years or more.

Any projects not completed by end of fiscal year will automatically carry forward to FY 15 funding. City staff currently is working with Miami-Dade County to obtain additional funding. FY 2015 will include the completion of the Police Department building at the City Hall complex and the beginning of the parks and recreation projects that are to be funded by the General Obligation Bond that was voted by the taxpayers in FY 2014.

Staffing Level

Authorized Positions

Fiscal Year 2013-2014	F.T.E.
Capital Projects Director	1
Project Manager	2
On-Site Construction Rep.	1
CIP Coordinator	1
Sub-Total	5

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Capital Projects Director (Freeze in FY 2015)	1
Project Manager	2
CIP Coordinator	1
Sub-Total	4

North Dade Optimist Park

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

- Completed perimeter fence, gates and landscaping at BT Ferguson Complex.
- Completed construction for North Dade Optimist Park.
- Completed construction for the new City Hall/Police Municipal complex, Phase I
- Started construction for the Walking Trail for Rolling Oaks Park.

FY 14-15 Goals and Objectives

- Start planning and design for all City General Obligation Bond parks projects.
- Complete construction for Rolling Oaks Park Walking Trail.
- Start design and construction of Master Plan for Rolling Oaks Park Project
- Complete construction and move into the new Police Department Building.

Organization Chart

CAPITAL PROJECTS FUND
OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$347,245	$466,652	$458,428	$508,026	$529,801	$513,270	$349,501
Operating Expenses	$751,663	$461,054	$689,694	$138,070	$116,509	$132,367	$106,210
Capital Outlay	$47,602,135	$7,757,357	$9,183,761	$9,649,083	$31,130,025	$13,495,894	$60,000,0000
Debt Service	0	0	$3,768,026	$4,184,532	$4,610,934	$6,071,477	$5,829,579
TOTAL DIVISION	$48,701,043	$8,685,063	$14,099,909	$14,479,711	$36,387,270	$20,213,008	$66,285,540
TOTAL CAPITAL PROJECT FUND	$48,701,043	$8,685,063	$14,099,909	$14,479,711	$36,387,270	$20,213,008	$66,285,540

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Complete 100% of minor construction projects within budget	Percentage of minor projects completed within budget	100%	100%	100%
Compelte 100% of minor construction projects on time	Percentage of minor projects completed on time	100%	100%	100%
Complete 100% of assigned capital projects by scheduled date	Percentage of assigned capital projects complted by the Scheduled date	100%	100%	100%
Ensure designs of construction projects are accurate and reflect the appropriate needs of the project	No. of change orders requested for construction project	12	7	3

Analysis

FY14 completed the City Hall building of the Complex and was occupied in May 2014. The Police Department building is expected to be completed by April 2015 and the Complex will then be totally completed. FY 2015 will begin the $60 million General Obligation Bond projects that was approved by the voters in April 2014.

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 Pubic Works Department.

City of Miami Gardens

FY 2013-2014 Annual Budget
Stormwater Utility Fund

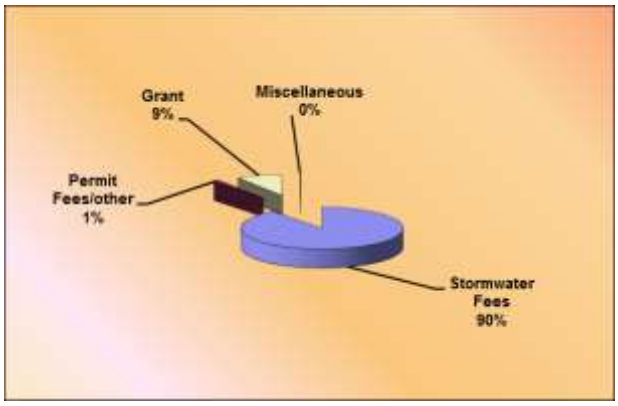
FY 2014-2015 Stormwater Utility Fund Estimated Revenues

Stormwater Utility Fund Revenues

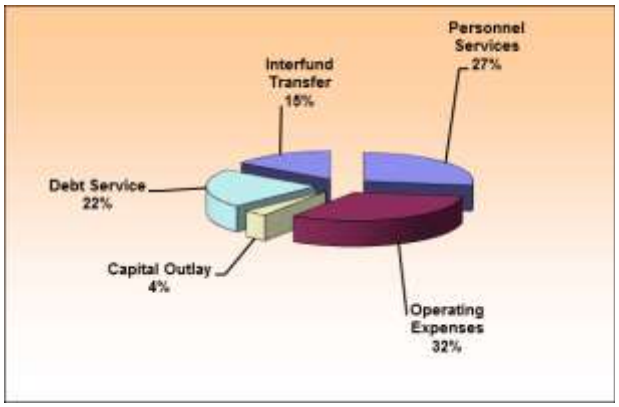
Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Estimated FY 12-13	Budget FY 13-14	Actual FY-14-15
Stormwater Fees	$3,381,668	$3,456,364	$3,395,000	$3,658,509	$3,427,434	$3,489,549	$3,578,616
Grant	$645,351	$88,275	$512,073	$701,670	$0	$24,000	$360,000
Other	$34,966	$39,517	$26,000	$101,057	$78,313	$56,000	$56,000
TOTAL FUND	$4,061,985	$6,584,156	$3,933,073	$4,461,234	$3,505,747	$3,569,549	$3,994,616

Stormwater Fund Revenues/Expenditures Breakdown

Stormwater Utility Source of Revenues



Stormwater Utility Expenditure Profile



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 2013-2014	F.T.E.
Floodplain Coordinator	1
Administrative Analyst	1
City Engineer	1
Engineers	2
Inspector	1
Superintendent	1
Street Sweeper Operator	1
Stormwater Worker III	2
Stormwater Worker I	4
Total	14

Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Floodplain Coordinator	1
Administrative Analyst	1
City Engineer	.7
Engineers	1
Inspector	1
Superintendent	1
Street Sweeper Operator	1
Stormwater Worker III	2
Stormwater Worker I	4
Total	12.7

Drainage Project

Accomplishments, Goals and Objectives

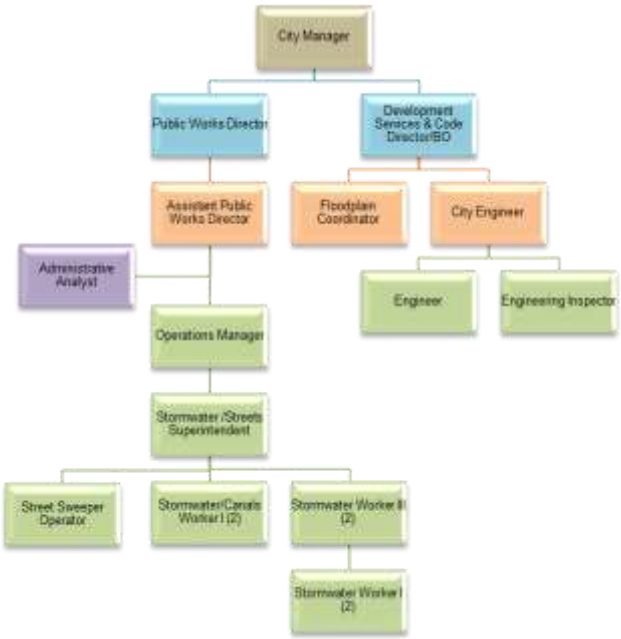
FY 13-14 Accomplishments

- Completed the tax roll update for the Property Appraiser's Office for annual stormwater fees billing.
- Commenced NW 9 Avenue Road and Drainage Project.
- Completed the design for the last phases of the Vista Verde Stormwater/Road Improvement Project.
- Completed drainage repairs to French drainage pipes on NW 209 Street – Andover Community.

FY 14-15 Goals and Objectives

- To complete neighborhood swale re-grading project.
- To commence the Vista Verde Road and Drainage Improvement Project Phase II (State Shared Grant)
- To complete design and construction for the NW 11 Ave., NW 13 Ave;, and NW 24 Avenue stormwater drainage project.

Organization Chart



STORMWATER UTILITY FUND
OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$633,746	$855,314	$917,251	$960,488	$800,519	$927,333	$876,304
Operating Expenses/Reserve	$2,130,652	$2,100,719	$2,266,929	$2,488,839	$2,397,821	$2,135,463	$2,028,422
Capital Outlay	$0	$0	$0	$54,719	$119,000	$769,136	$1,089,890
TOTAL DIVISION	$2,794,398	$2,956,033	$3,184,180	$3,504,046	$3,317,340	$3,831,932	$3,994,616
TOTAL STORMWATER UTILITY FUND	$2,794,398	$2,956,033	$3,184,180	$3,504,046	$3,317,340	$3,831,932	$3,994,616

Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2013	ESTIMATED FY 2014	BUDGET FY 2015
Respond to 100% of citizen requests within 48 hours	Percent response to within 48 hours	100%	75%	100%
Clean and inspect no less than 600 Catch Basins	Number of catch basins cleaned and inspected	863	672	725
Clean and inspect no less than 12,000 linear feet of drainage piping	Number of drainage piping cleaned and inspected	18,025	26,330	24,000
Clean 1000 miles of streets with the sweeper	Number of miles of streets swept	1,019	2,300	2,100
Clean, inspect, or maintain 50 culverts	Number of culverts cleaned, inspected or maintained.	70	50	60
Clean and inspect no less than 500 manholes	Number of manholes cleaned and inspected	723	652	690

Analysis

In FY 14, construction projects were completed minimizing flooding in the community. Continuing the routine street cleaning and sweeping with drain/catch basin cleaning will reduce minor flooding caused by clogged drainage systems. Furthermore, FY 2013-14, the Stormwater Fees are charged in the tax roll instead of in the utility bill. This makes the process more efficient and provides better collection on the Stormwater fees.

City of Miami Gardens

FY 2014-2015 Annual Budget

Debt Service Fund

The debt service fund was created in FY-08 in order 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; then the payments to the bond holders are made from here.

FY 2014-2015
Debt Service Fund
Estimated Revenues

Debt Service Fund Revenues

Category	Actual FY 07-08	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Property tax	0	0	0	0	0	0	$4,254,448
Transfers-in	$6,012,341	$6,637,910	$9,602,096	$13,685,523	$8,709,535	$8,641,617	$7,612,216
Fund Balance	n/a	n/a	n/a	n/a	$2,610,305	$1,865,350	$500,000
TOTAL FUND	$6,012,341	$6,637,910	$9,602,096	$13,685,523	$11,319,840	$10,506,967	$12,366,664

City of Miami Gardens

FY 2014-2015 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 also 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.

Staffing Level

Authorized Positions
Fiscal Year 2013-2014 F.T.E.

No employees

Authorized Positions
Fiscal Year 2014-2015 F.T.E.

No employee

Accomplishments, Goals and Objectives

FY 13-14 Accomplishments

n/a

FY 14-15 Goals and Objectives

n/a

Typical Bond Projects

Parks Improvements, Police vehicles, purchase of parkland, city buildings and equipment.

DEBT SERVICE FUND

Fund Budget

Category	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Budget FY 14-15
Personnel Services	$0	$0	$0	$0	$0	$0	$0
Operating Expenses	$6,012,341	$6,637,910	$7,257,889	$9,602,097	$10,506,967	$9,926,555	$12,366,664
TOTAL DIVISION	$6,012,341	$6,637,910	$7,257,889	$9,602,097	$10,506,967	$9,926,555	$12,366,664
TOTAL DEBT SERVICE FUND	$6,012,341	$6,637,910	$7,257,889	$9,602,097	$10,506,967	$9,926,555	$12,366,664

Analysis

The Debt Service Fund was started mid-year in FY-08. The increase in debt service for FY 13 is attributed to the debt service payment of the City Hall Bond. FY 14 reduces slightly as two of the bonds are paid off in FY 2013. Increase in FY 2015 is attributed to the General Obligation Bond approved by the voters in April 2014. Payment of the debt service for the GO bond will begin in January, 2015.

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.

List of Charts, Graphs and Tables

All Fund Budget Summary FY 2014 – FY 2015……..……. 172

FY-14 General Fund Budget and Five-Year Pro Forma……..……. 173

Millage Equivalent of City Services……..……. 175

General Fund Expenditures by Percentage……. 176

Miami-Dade County Official Population for FY-15 Budget…….. 177

Miami-Dade County FY-15 Tax Roll……..……. 178

Distribution of Ad Valorem Tax Levy …… 179

Analysis of Adopted Tax Levy …… 179

Legal Debt Margin – Direct and Overlapping Debt …… 180

Estimated Changes in Unappropriated Fund Balances for General Fund…. ……..... 181

Estimated Changes in Unappropriated Fund Balances for Transportation Fund ……..... 181

Estimated Changes in Unappropriated Fund Balances for Development Services Fund ……..... 182

Estimated Changes in Unappropriated Fund Balances for Capital Project Fund ……..... 182

Estimated Changes in Unappropriated Fund Balances for Debt Service Fund ……..... 183

List of Charts, Graphs and Tables (Con't)

Per Capita Debt Burden, City of Miami Gardens……. 184

Bonded and Other Debt Obligations ……. 185

FY 14-15 Current Year Bonded and Debt Obligations……... 185

Debt to Taxable Assessed Value Ratio……... 185

Amortization Schedules for Outstanding Debt Obligations…….
$7.5 Million Public Facility Issue, Series 2005…… **186**
$7.7 Million Miami-Dade County Q.N.I.P. Bond (City Share)…… **187**
$2.5 Million Vehicles and Equipment Bond, Series 2005…….. **188**
$4 Million Land Acquisition Bonds, Series 2009…… **189**
$14.4 Million Public Facilities Bond, Series 2007…… **191**
$8.9 Million County Stormwater Bond (City Share)…… **193**
$7.3 Million Taxable Land Acquisition Bonds…… **194**
$8.8 Million Taxable Land Acquisition Bonds…… **194**
$2.0 Million Equipment Bonds, Series 2009…… **195**
$55.0 Million City Hall Construction Bond, Series 2010 ……. **196**
$3.7 Million Equipment Replacement Master Lease (2013) …….. **198**
$60 Million General Obligation Bonds, Series 2014……. **199**

City of Miami Gardens Property Tax Rates – Direct and Overlapping Governments 201

Miami-Dade County Municipal Tax Rates and Per-Capita Tax Burden.. 202

Miami Gardens History of Assessed Values – Real and Personal …… 203

Tentative Equipment List……...……..,……. 204

Budget Summary
City of Miami Gardens- Fiscal Year 2014-2015

THE PROPOSED OPERARTING BUDGET EXPENDITURS OF THE CITY OF MIAMI GARDENS ARE 8.58% MORE THAN LAST YEAR'S TOTAL EXPENDITURES.

General Fund: 6.9363
Voted Fund: 1.3000

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	**23,600,098**	-		-	-	-	-	**23,600,098**
Ad Valorem Taxes 1.30 (voted debt)		-	**4,254,448**	-	-	-	-	**4,254,448**
Fuel Taxes	-	-	-	-	2,089,517	-	-	**2,089,517**
Franchise Fees	3,048,633	-	-	-	-	-	-	**3,048,633**
Intergovernmental	10,629,415	-	-	-	4,640,775	-	-	**15,270,190**
Utility Taxes	10,398,000	-	-	-	-	-	-	**10,398,000**
Fines and Forfeitures	4,417,751	-	-	-	-	-	-	**4,417,751**
Licenses and Permits	1,837,500	-	-	52,000	60,000	-	1,600,000	**3,549,500**
Miscellaneous/Interest Income	1,892,726	1,162,471	-	4,000	258,500	-	259,475	**3,577,172**
Charges for Services	5,877,795	-	-	3,578,616	-	-	-	**9,456,411**
Grants & Loans	665,060	-	-	360,000	-	999,851	-	**2,024,911**
Impact Fees	-		-	-	-	-	-	**-**
TOTAL SOURCES	**62,366,978**	**$1,162,471**	**4,254,448**	**$3,994,616**	**$7,048,792**	**$999,851**	**$1,859,475**	**81,686,631**
Transfers In	1,019,630	5,123,069	7,612,216	-	182,061	-	-	**13,936,976**
Fund Balances/Reserves/Net Assets	-	60,000,000	500,000	-	-	-	-	**60,500,000**
TOTAL REVENUES, TRANSFERS & BALANCES	**63,386,608**	**$66,285,540**	**$12,366,664**	**$3,994,616**	**$7,230,853**	**$999,851**	**$1,859,475**	**156,123,607**
EXPENDITURES								
General Government	19,022,011	455,711	-	-	-	-	1,442,175	**20,919,897**
Public Safety	32,201,147	6,000,000	-	-	-	-	-	**38,201,147**
Physical Environment	-	-	-	2,926,902	-	-	-	**2,926,902**
Transportation	-	-	-	-	5,907,884	-	-	**5,907,884**
Parks & Recreation	5,630,751	54,000,000	-	-	-	-	-	**59,630,751**
Human Services	-	-	-	-	-	999,851	-	**999,851**
Debt Services	-	-	12,366,664	632,400	-	-	-	**12,999,064**
TOTAL EXPENDITURES	**56,853,909**	**$60,455,711**	**$12,366,664**	**$3,559,302**	**$5,907,884**	**$999,851**	**$1,442,175**	**141,585,496**
Transfers Out	6,444,977	5,829,829	-	435,314	809,556	-	417,300	**13,936,976**
Fund Balances/Reserves/Net Assets	87,722	-	-	-	513,413	-	-	**601,135**
TOTAL APPRORIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**63,386,608**	**$66,285,540**	**$12,366,664**	**$3,994,616**	**$7,230,853**	**$999,851**	**$1,859,475**	**156,123,607**

FY-15 General Fund Budget and Five-Year Pro Forma

City of Miami Gardens

FY 2014-2019 Estimated Annual Budget

General Fund

REVENUES	FY 2014 Estimated	FY 2015 Budget	FY 2016 Projection	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection
Ad Valorem Taxes	21,895,932	23,600,098	24,072,100	24,794,263	25,538,091	26,304,234
Utility Taxes	10,589,592	10,398,000	10,605,960	10,924,139	11,251,863	11,589,419
Franchise Fees	3,371,521	3,048,633	3,189,606	3,253,398	3,334,847	3,421,568
Licenses, Permits & Fees	1,862,176	1,837,500	1,887,500	1,909,750	1,954,655	1,988,218
Intergovernmental Revenues	11,411,243	11,294,476	12,037,992	12,065,383	11,285,112	11,507,455
Charges for Services	6,554,061	6,623,371	6,722,664	6,801,203	6,870,800	6,952,308
Fines & Forfeitures	4,184,826	4,017,751	4,208,200	4,102,432	4,001,696	4,000,993
Miscellaneous Revenues	1,547,378	1,547,150	25,833,060	1,639,621	1,561,182	1,525,244
Other sources	1,349,358	1,019,630	1,114,924	3,155,623	1,176,735	1,178,270
Total General Fund Revenues	**$62,766,087**	**$63,386,608**	**$89,672,006**	**$68,645,811**	**$66,974,982**	**$68,467,709**
Percentage change from previous years		0.99%	41.47%	-23.45%	-2.43%	2.23%

EXPENDITURES	FY 2014 Estimated	FY 2015 Budget	FY 2016 Projection	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection
Legislative	614,408	537,770	523,126	528,754	534,972	541,288
City Manager	1,268,100	1,139,734	1,086,372	1,107,736	1,130,137	1,153,623
Media & Special Events	3,177,144	3,947,922	3,948,059	4,026,842	4,127,004	4,249,965
City Clerk	826,252	769,075	742,124	801,778	771,127	837,580
Finance	671,349	708,329	696,824	717,252	723,751	745,715
Human Resources	965,499	986,924	968,251	986,489	1,005,791	1,067,411
City Attorney	565,611	558,694	562,692	568,139	574,162	580,793
Planning Division	-	118,801	119,420	120,259	121,229	122,337
School Crossing Guards	607,689	526,010	527,979	531,680	535,665	539,816
Police Department	32,321,488	31,755,136	32,784,552	33,361,671	33,995,797	34,641,479
Code Enforcement	1,377,842	1,427,756	1,432,599	1,458,174	1,484,793	1,512,385
Recreation Division	4,082,328	4,344,298	4,379,204	4,459,287	4,548,773	4,647,605
Parks Division	1,408,590	1,286,453	1,293,427	1,316,786	1,342,121	1,369,204
Purchasing	291,719	303,809	305,125	310,940	316,932	323,105
Information Technology	2,344,921	2,297,083	2,254,319	2,296,924	2,397,975	2,405,456
Fleet	2,257,833	1,949,171	1,949,761	3,988,294	2,036,465	2,094,883
City Hall Maintenance	-	798,791	824,575	840,486	859,767	882,459
Non-Departmental	12,185,314	9,930,852	24,107,938	11,009,324	11,339,258	10,845,881
Total General Fund Expenditures	**64,966,087**	**$63,386,608**	**78,506,344**	**$68,430,814**	**67,845,718**	**68,560,985**
Percentage change from previous years		-2.43%	23.85%	-12.83%	-0.86%	1.05%

OPERATIONS	FY 2014 Estimated	FY 2015 Budget	FY 2016 Projection	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection
Revenues Over/(Under Expenditures)	-$2,200,000	$0	$11,165,662	$214,997	-$870,736	-$93,277

FUND BALANCE	FY 2014 Estimated	FY 2015 Budget	FY 2016 Projection	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection
Projected Fund Balance	$9,585,729	$9,585,729	$20,751,391	$20,966,388	$20,095,652	$20,002,376

FY-15 General Fund Budget and Five-Year Pro Forma

Assumptions for Five Year Projection

REVENUE	
Ad Valorem Taxes	2% increase in taxable value in FY 2016, thereafter 3% increase in value, using current millage rate of 6.9363
Utility Taxes	2% increase in FY 2016, thereafter 3% attributed to new development, both commercial and residential
Franchise Fees	2% increase per year
Licences, Permits	No increase for FY 2016, but thereafter 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.
Fines & Forfeitures	Remains stable especially for Fines collected for "Red Light Camera" when drivers become more aware of such fines
Miscellaneous	FY 2016 includes sales of two economic development properties purchased in 2009. Currently City has potential buyers for both properties
Other Sources	FY 2017 includes a financing of $2,000,000 for replacement of fleet
EXPENDITURES	
Personnel Costs	1-1.5% in salary changes, 4% increase in pension costs and 2% increase in health insurance costs
Operating Expenses	2% increase per year, and certain department will incur additional costs such as election expenses in other year, actuarial study for GASB 45 etc.
Capital Outlay	Fleet repalcement in FY 2017
Debt Service	Increase in Non Departmental in FY 2016 is attributed to interfund transfer to Debt Service for the balloon payment onthe twoeconomic development properteis projected to be closed by FY 2016

Millage Equivalent of City Services
1 mill = $3,272,652

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 26.87 mills in taxes instead of the 6.9363 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 14-15 Budget Expenditures	Millage Equivalent	
Legislative	$537,770	0.16	mills
City Manager	$1,139,734	0.35	mills
Media & Special Events	$3,947,922	1.21	mills
City Clerk	$769,075	0.24	mills
Finance	$708,329	0.22	mills
Human Resources	$986,924	0.30	mills
City Attorney	$558,694	0.17	mills
School Crossing Guards	$526,010	0.16	mills
Police	$31,755,136	9.70	mills
Code Enforcement	$1,427,756	0.44	mills
Recreation	$5,630,751	1.72	mills
Non-Departmental	$8,608,944	2.63	mills
Public Works	$7,230,853	2.21	mills
Planning	$118,801	0.04	mills
Building	$1,833,400	0.56	mills
Purchasing	$303,809	0.09	mills
Information Systems	$2,297,083	0.70	mills
Fleet Maintenance	$1,949,171	0.60	mills
City Hall Maintenance	$798,791	0.24	mills
Capital Projects	$455,711	0.14	mills
Stormwater	$3,994,616	1.22	mills
Debt Service	$12,366,664	3.78	mills
TOTAL CITY DEPARTMENTS	**$87,945,944**	**26.87**	**mills**
Operating Millage		**6.9363**	**mills**
Debt Service Millage		**1.30**	**mills**
ACTUAL TOTAL CITY MILLAGE		**8.2363**	**mills**

General Fund Expenditures for FY 2014-2015

CITY OF MIAMI GARDENS
LISTING OF TOP EXPENDITURES-GENERAL FUND

	FY 2014-2015 Budget	% of Total
Salaries	$31,047,646	48.75%
Retirement	4,684,809	7.36%
Health Insurance Benefits	3,693,500	5.80%
Payroll taxes	2,337,209	3.67%
Workers/Unemployment Comp	813,115	1.28%
ICMA Deferred	136,346	0.21%
Total Salaries & Benefits	**42,784,093**	**67.59%**
Transfer to Other Funds	$5,123,069	8.09%
Special Events	3,879,500	6.03%
Contractual Services	2,382,474	3.74%
Other Misc. Expenditures	2,305,937	3.62%
Insurance	1,726,681	2.71%
Transfer to Debt Service	1,321,908	2.08%
Utilities	1,222,140	1.92%
Gasoline	1,179,750	1.85%
Professional Services	673,309	1.06%
Operating Supplies	594,516	0.93%
Rentals & Leases	354,095	0.56%
Capital Outlay	125,050	0.20%
Total Operating Expenditures	**20,514,793**	32.41%
Total Budgeted Expenditures(Cash Outflow)	**63,298,886**	100.00%
Adjustments:		
Reserves	87,722	
Total Budgeted Expenditures	**63,386,608**	

Miami-Dade County Municipalities' Official Population for use in Preparing the FY 2014-2015

Adjusted 2013 Population Estimates for Florida's Counties and Municipalities Used for the FY 2014-15 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	Adjusted Total Population Used for State Revenue Sharing
Aventura	36,725	-	36,725	-	-	36,725
Bal Harbour	2,915	-	2,915	-	-	2,915
Bay Harbor Islands	5,808	-	5,808	-	-	5,808
Biscayne Park	3,133	-	3,133	-	-	3,133
Coral Gables	48,524	-	48,524	-	-	48,524
Cutler Bay	42,035	-	42,035	-	-	42,035
Doral	49,253	-	49,253	-	-	49,253
El Portal	2,343	-	2,343	-	-	2,343
Florida City	12,222	-	12,222	-	-	12,222
Golden Beach	906	-	906	-	-	906
Hialeah	229,766	-	229,766	-	-	229,766
Hialeah Gardens	22,000	-	22,000	-	-	22,000
Homestead	64,444	18	64,426	-	-	64,426
Indian Creek Village	89	-	89	-	-	89
Islandia	18	-	18	-	(18)	-
Key Biscayne	12,523	-	12,523	-	-	12,523
Medley	865	-	865	-	-	865
Miami	419,777	2,228	417,549	-	-	417,549
Miami Beach	90,848	-	90,848	-	-	90,848
Miami Gardens	107,399	-	107,399	-	-	107,399
Miami Lakes	29,978	12	29,966	-	-	29,966
Miami Shores	10,776	-	10,776	-	-	10,776
Miami Springs	14,067	-	14,067	-	-	14,067
North Bay	7,667	-	7,667	-	-	7,667
North Miami	60,263	-	60,263	637	-	60,900
North Miami Beach	42,442	-	42,442	-	-	42,442
Opa-locka	16,073	-	16,073	-	-	16,073
Palmetto Bay	23,784	-	23,784	-	-	23,784
Pinecrest	18,496	-	18,496	-	-	18,496
South Miami	13,778	-	13,778	-	-	13,778
Sunny Isles Beach	21,331	-	21,331	-	-	21,331
Surfside	5,794	-	5,794	-	-	5,794
Sweetwater	20,069	-	20,069	-	-	20,069
Virginia Gardens	2,413	-	2,413	-	-	2,413
West Miami	6,030	-	6,030	-	-	6,030
Unincorporated County	1,137,821	7,296	1,130,525	(637)	18	1,129,906

Data Source: Bureau of Economic and Business Research, University of Florida.

Miami-Dade County FY 2014-2015
July 1 Property Tax Roll

Taxing Authority	2013 Taxable Value	2014 Preliminary Taxable Value	Taxable Value % Change
Aventura	$7,786,432,398	$8,394,311,130	7.81%
Bal Harbor	$3,652,782,693	$3,954,448,059	8.26%
Bay Harbor Islands	$602,162,980	$698,927,405	16.07%
Biscayne Park	$132,789,629	$144,488,417	8.81%
Coral Gables	$12,280,770,590	$12,855,416,730	4.68%
Cutler Bay	$1,769,747,418	$1,912,558,887	8.07%
Doral	$8,882,534,791	$9,505,953,555	7.02%
El Portal	$88,430,341	$98,982,587	11.93%
Florida City	$414,593,947	$410,253,724	-1.05%
Golden Beach	$693,713,276	$760,202,266	9.58%
Hialeah	$6,971,712,847	$7,307,031,936	4.81%
Hialeah Gardens	$909,500,904	$948,254,382	4.26%
Homestead	$1,805,014,738	$1,948,800,658	7.97%
Indian Creek	$431,078,677	$448,191,779	3.97%
Key Biscayne	$6,151,903,029	$6,697,657,229	8.87%
Medley	$1,797,187,544	$1,762,783,339	-1.91%
Miami	$32,735,569,577	$35,284,841,538	7.79%
Miami Beach	$24,656,576,889	$27,103,871,420	9.93%
Miami Gardens	**$3,324,280,793**	**$3,444,897,103**	**3.63%**
Miami Lakes	$2,510,381,667	$2,574,960,124	2.57%
Miami Shores	$764,132,319	$829,792,898	8.59%
Miami Springs	$910,262,509	$946,504,898	3.98%
North Bay Village	$669,073,745	$747,944,185	11.79%
North Miami	$2,085,026,011	$2,202,009,476	5.61%
North Miami Beach	$1,740,998,099	$1,869,066,109	7.36%
Opa-Locka	$659,709,852	$661,065,490	0.21%
Palmetto Bay	$2,400,102,401	$2,462,237,138	2.59%
Pinecrest	$3,737,105,593	$3,913,545,312	4.72%
South Miami	$1,433,343,727	$1,480,600,491	3.30%
Sunny Isles Beach	$6,904,085,892	$7,679,258,783	11.23%
Surfside	$1,144,071,250	$1,336,876,007	16.85%
Sweetwater	$1,277,173,844	$1,316,221,489	3.06%
Unincorporated County	$55,401,084,606	$58,426,240,330	5.46%
Virginia Gardens	$183,247,173	$235,812,481	28.69%
West Miami	$283,943,526	$302,065,301	6.38%

Distribution of Ad Valorem Tax Levy for Operating Millage

	FY-05	FY-06	FY-07	FY-08	FY-09	FY-10	FY-11	FY-12	FY-13	FY-14	FY-15
Operating Budget	3.276	3.3198	5.0288	4.6395	3.7912	4.3213	5.2716	5.6348	6.3207	6.7755	6.9004
Planned Reserve	0.1862	0.1593						0.67			
Capital Improvements	0.1862	0.1593	0.12	0.5093	1.349	1.0521	0.4425	0.2568	0.0413	0.1608	0.0359
Total Levy	3.6484	3.6384	5.1488	5.1488	5.1402	5.3734	5.7141	6.5616	6.362	6.9363	6.9363

Analysis of Adopted Tax Levy

Property Valuation - 2014

Current Year Taxable Value of Real Property for Operating Purposes	$3,086,794,350
Current Year Taxable Value of Personal Property for Operating Purposes	$ 357,991,843
Current Year Taxable Value of Central Assessed Property	$ 110,910
Current Year Gross Taxable Value for Operating Purposes	$3,444,897,103
Current Year Net New Taxable Value (New Construction)	$ -6,583,716
Current Year Adjusted Taxable Value	$ 3,451,480,819

Projected Levy

Prior Year Levy	$6.9363 per $1,000
Prior Year Ad Valorem Proceeds	$ 22,048,663
Current Roll-Back Rate	$ 6.3882 per $1,000
Current Year Millage Rate	$ 6.9363 per $1,000
Total Ad Valorem Taxes Proposed to be Levied	$ 23,894,840

Legal Debt Margin – Direct & Overlapping Debt
Tax Year 2014 (Unaudited)

Assessed Valuation

Certified Tax Valuation –
2014..... $3,451,480,819

Debt Limit

The City does not have a debt limit under Florida Law or its municipal charter.

Gross Debt

Authorized and Outstanding Debt..... $ 147,078,333

(Amount represents an estimate of the share of County issued Bonds that the City has assumed pursuant to an interlocal agreement with the County that will be repaid over time)

Statutory Deductions

Debt Applicable to Enterprise Funds and Fund Available for Debt Service..... $ 6,936,939

Net Debt

Authorized and Outstanding Debt..... $ 140,141,394

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..... $197,133,835,984
City Valuation as a Percent of County Valuation..... 1.75%

Miami-Dade County Debt (% Applicable to City)..... $ 59,650,237
Miami-Dade County Schools (% Applicable to City)..... $ 53,098,902
City of Miami Gardens..... $ 147,078,333
City Debt per capita ..... $ $2,419.27

Current debt service to available funds ratio
(Total FY-2015 Debt Payments (net of GO bond) /FY-15 General Fund Expenditures)..... 12.95%

Estimated Changes & History in General Fund Fund Balance

	FY 07-08	FY 08-09	FY 09-10(1)	FY 10-11(2)	FY 11-12(3)	FY 12-13(4)	FY 13-14(5)
Beginning Balance	$11,244,771	$10,844,070	$9,588,605	$7,551,866	5,328,984	12,823,884	11,785,729
Revenue/Transfers	60,382,812	66,233,913	63,816,156	58,057,902	63,978,617	64,960,958	62,766,087
Expenditures/Uses	(60,783,513)	(67,489,378)	(65,852,895)	(60,280,784)	(56,483,717)	(65,999,113)	(64,966,087)
Net Change in Fund Balance	(400,701)	(1,255,465)	(2,036,739)	(2,222,882)	7,494,900	(1,038,155)	(2,200,000)
Ending Balance	$10,844,070	$9,588,605	$7,551,866	$5,328,984	12,823,884	11,785,729	9,585,729
Components of Fund Balance							
Non Spendable	75,600	344,740	512,749	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	1,957,969	29,479	561,467	0	0	0	0
Assigned	0	0	0	28,572	0	0	0
Unassigned	8,810,501	9,214,386	6,477,650	5,330,412	12,823,884	11,785,729	9,585,729
Ending Balance	$10,844,070	$9,588,605	$7,551,866	$5,358,984	12,823,884	11,785,729	9,585,729

(1) Deficit in FY 10 is attributed to 17.5% decline in taxable value, resulting a shortfall of $600,000 in property taxes. Development Services Fund recognized a shortfall of $1.45 million of which subsidy was provided from the General Fund.

(2) Deficit in FY 11 is attributed to shortfall in Red Light Camera Fines due to new legislation imposed by the State, and a one time refund imposed by the Public Service Commission to Florida Power and Light and an adjustment in lower fuel charges reduced the revenue for electric franchise fees. Also being affected is a further 7.5% decline in the City's taxable value resulting in a shortage of approximlatey $700,000 in property taxes.

(3) Surplus generated is partly attributed to the settlement by Dade County for the Citizens Independent Transportation Trust, of which the City utilized some General Fund Revenue to fund the projects and the proceeds from the settlement was deposited back to General Fund in 2012.

(4) 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.

(5) 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

Estimated Changes & History in Transportation Fund Fund Balance

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12*	FY 12-13	FY 13-14
Beginning Balance	$500,211	$1,012,589	$518,120	$2,625	$7,183	$3,672,421	$4,565,353
Revenue	4,368,373	3,492,045	3,621,204	3,530,853	7,256,111	8,082,559	7,835,542
Expenditures/Uses	(3,855,995)	(3,986,514)	(4,136,699)	(3,526,295)	(3,590,873)	(7,189,627)	(6,928,621)
Net Change in Fund Balance	512,378	(494,469)	(515,495)	4,558	3,665,238	892,932	906,921
Ending Balance	$1,012,589	$518,120	$2,625	$7,183	$3,672,421	$4,565,353	$5,472,274
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	7,183	0	0	0
Committed	7,596	81,343	2,625	0	0	0	0
Assigned	1,004,993	436,777	0	0	3,672,421	4,565,353	5,472,274
Unassigned	0	0	0	0	0	0	0
Ending Balance	$1,012,589	$518,120	$2,625	$7,183	$3,672,421	$4,565,353	$5,472,274

* Increase in Fund Balance is attributed to the setttlement with the County on the CITT share's of revenue

Estimated Changes & History in Development Services Fund Fund Balance

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Beginning Balance	$682,444	$27,664	$18,345	$3,555	($620,259)	($318,128)	($459,483)
Revenue /Transfers	3,216,144	3,849,338	3,649,291	2,128,687	2,791,124	2,298,551	2,079,293
Expenditures/Uses	(3,870,924)	(3,858,657)	(3,664,081)	(2,752,501)	(2,488,993)	(2,439,906)	(2,395,868)
Net Change in Fund Balance	(654,780)	(9,319)	(14,790)	(623,814)	302,131	(141,355)	(316,575)
Ending Balance	$27,664	$18,345	$3,555	($620,259)	($318,128)	($459,483)	($776,058)
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	0	18,336	3,555	0	0	0	0
Assigned	27,664	9	0	0	0	0	0
Unassigned	0	0	0	(620,259)	(318,128)	(459,483)	(776,058)
Ending Balance	$27,664	$18,345	$3,555	($620,259)	($318,128)	($459,483)	($776,058)

Estimated Changes & History in Capital Projects Fund Fund Balance

	FY 07-08	FY 08-09	FY 09-10	FY 10-11*	FY 11-12*	FY 12-13*	FY 13-14**
Beginning Balance	$13,595,976	$13,275,359	$2,846,510	$2,181,453	50,243,280	40,519,798	12,489,544
Revenue/Transfers In	16,428,629	21,909,149	8,020,005	62,161,736	4,956,230	8,357,015	68,951,236
Expenditures/Uses	(16,749,246)	(32,337,998)	(8,685,062)	(14,099,909)	(14,679,712)	(36,387,269)	(20,213,008)
Net Change in Fund Balance	(320,617)	(10,428,849)	(665,057)	48,061,827	(9,723,482)	(28,030,254)	48,738,228
Ending Balance	$13,275,359	$2,846,510	$2,181,453	$50,243,280	$40,519,798	$12,489,544	$61,227,772
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	49,571,942	39,455,203	11,092,848	60,166,057
Committed	5,870,448	349,156	0	0	0	0	0
Assigned	7,404,911	2,497,354	2,181,453	671,338	1,064,595	1,396,696	$1,061,715
Unassigned	0	0	0	0	0	0	0
Ending Balance	$13,275,359	$2,846,510	$2,181,453	$50,243,280	$40,519,798	$12,489,544	$61,227,772

* City Hall Bond proceeds in FY 2011 and construction costs of City Hall proejct for FY 2012 and 2013

** Issued $60,000,000 General Obligation Bond in July 2014 for Parks Improvement and Crime Prevention Equipment

Estimated Changes & History in Debt Service Fund Fund Balance

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Beginning Balance	$0	$0	$0	$0	$0	$4,083,426	$2,218,335
Revenue/Transfers In	0	6,012,341	6,637,910	9,388,361	13,685,523	8,641,617	8,745,307
Expenditures/Uses	0	(6,012,341)	(6,637,910)	(9,388,361)	(9,602,097)	(10,506,708)	(10,003,735)
Net Change in Fund Balance	0	0	0	0	4,083,426	(1,865,091)	(1,258,428)
Ending Balance	$0	$0	$0	$0	$4,083,426	$2,218,335	$959,907
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	4,083,426	2,218,335	959,907
Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0
Ending Balance	$0	$0	$0	$0	$4,083,426	$2,218,335	$959,907

Per Capita Debt Burden
Outstanding Bonds

City-Issued Debt

Bond Name	Final Payment	Original Amount	Original Term	9/30/14 Balance by Type of Debt: Revenue Bonds	Capital Leases	Balance	Per Capita Debt
Land Acquisition Bond, 05	2025	7,500,000	20	5,465,864		5,465,864	
Equipment Bond, 05	2016	2,500,000	5	298,214		298,214	
Land Acquisition Bond, 07	2026	14,400,000	20	10,353,902		10,353,902	
Land Acquisition Bond, 09	2030	4,000,000	20	3,317,159		3,317,159	
City Hall Construction Bond	2040	55,000,000	30	52,850,000		52,850,000	
Equipment Master Lease	2018	3,700,000	5		2,978,980	2,978,980	
General Obligation Bond	2039	60,000,000	25	60,000,000		60,000,000	
Current Balance				**132,285,139**	**2,978,980**	**135,264,119**	**$1,259.45**

Debt Burden Including County-Issued Debt

Name	Final Payment	9/30/14 Balance by Type of Debt: n/a	Interlocal Debt	Balance	Per Capita Debt
QNIP Bond Debt	2027		4,877,275	4,877,275	
County Stormwater Bonds	2029		6,936,939	6,936,939	
Current Balance			**11,814,214**	**11,814,214**	**$110.00**

Total Outstanding Long-Term Debt (General Government)	**$140,141,394**	**$1,304,.86**
Total Outstanding Long-Term Debt (Special Revenue/Enterprise Fund)	**$6,936,939**	**$64.59**

Bonded
And Other Debt Obligations

The City of Miami Gardens issued a General Obligation Bond debt in July 2014. Currently, outstanding debt obligations are $147,078,333 of which $6,936,939 belongs to Enterprise Fund. This outstanding debt includes the City Hall which was issued at $55 million Certificate of Participation. In FY 2013, the City entered into a Master Lease agreement in the amount of $3.7 million with Bancorp Bank for the replacement of police vehicles and equipment. In FY 2014, the City issued a $60 million General Obligation Bond for Recreation and Parks Improvements and purchase of Crime Prevention Equipment. The two taxable bonds that have the balloon payment due in August, 2014 is to be paid off from the sale of the properties. One of the properties has a contract and is targeted to close prior to fiscal year-end. The other property is currently under negotiation.

FY 14-15 Bonded and Other Debt Obligations by Fund

General Fund	Principal	Interest	FY-15 Total
$7.7m County Q.N.I.P. Bond	$352,625	$200,548	$553,173
$4 million Land Acquisition Bond	$156,820	$151,901	$308,721
$7.5m Pub. Facilities	$298,767	$198,305	$497,072
$2.5m Vehicle & Equip. Bond	$146,154	$ 10,658	$156,812
$3.7 million Master Lease	$730,388	$36,221	$766,609
Capital Improvement Fund			
$14.4m Pub. Facilities	$642,056	$435,444	$1,077,500
$55 million COP	$1,150,000	$3,602,330	$4,752,330
$60 million General Obligation Bond	$1,330,000	$2,715,725	$4,045,725
Stormwater Fund			
County Stormwater Bonds	$377,480	$254,921	$632,401
TOTAL Debt Obligations	5,184,290	7,606,053	$12,790,343

Debt to Taxable Assessed Value Ratio

City	Taxable Assessed Value	Bonded debt	TAV Ratio
Miami Gardens	$3,444,897,103	$135,264,119	3.93%

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
$2.5 Million Equipment Bond, Series 2005

This was the City's first equipment bond issue. It was used to by our initial vehicles and equipment for all City departments. It will be retired in FY-16.

	Beginning Principal	Required Principal Payment	Interest	Total Principal and Interest
31-May-05	700,000	0	-	-
31-May-06	700,000	0	23,017.27	23,017
31-May-07	700,000	0	33,349.87	33,350
31-May-08	2,500,000	833,333	72,940.55	906,274
31-May-09	1,666,667	833,333	43,333.00	876,666
10-June-10	833,334	0	29,850.02	29,850
10-June-11	833,334	126,962	29,850.02	156,812
10-June-12	706,372	131,510	25,302.25	156,812
10-June-13	574,862	136,220	20,591.58	156,812
10-June-14	438,642	141,100	15,712.17	156,812
10-June-15	297,543	146,154	10,657.98	156,812
10-June-16	151,389	151,389	5,422.80	156,812
		$2,500,000	$310,027.51	$ 2,810,028

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

Amortization Schedule
$4 Million Land Acquisition Bonds, Series 2009 (Cont'd)

40	8/1/2019	77,199.53	29,416.09	47,783.44	2,456,618.85
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

Amortization Schedule
$14.4 Million Public Facilities Bond, Series 2007

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
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	505,965.53	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
$7.3Million Taxable
Land Acquisition Bonds, Series 2009

This is a taxable bond the City used to purchase 15 acres prime commercial property scheduled for foreclosure. The City intends to resell the land when the economy picks up.

Notional	Rate	Payment Date	Interest	Principal	Total Payment
$7,300,000.00	4.80%	8/3/2009	$158,653.33	$0.00	$158,653.33
$7,300,000.00	4.80%	2/1/2010	$175,200.00	$242,025.23	$417,225,23
$7,057,974.77	4.80%	8/3/2010	$169,391.39	$0.00	$169,391.39
$7,057,974.77	4.80%	2/1/2011	$169,391.39	$237,095.77	$406,487.16
$6,820,879.00	4.80%	8/3/2011	$163,701.10	$0.00	$163,701.10
$6,820,879.00	4.80%	2/1/2012	$163,701.10	$248,476.37	$412,177.47
$6,572,402.63	4.80%	8/3/2012	$157,737.66	$0.00	$157,737.66
$6,572,402.63	4.80%	2/1/2013	$157,737.66	$260,403.23	$418,140.89
$6,311,999.40	4.80%	8/3/2013	$151,487.99	$0.00	$151,487.99
$6,311,999.40	4.80%	2/1/2014	$151,487.99	$6,311,999.40	$6,463,487.39

Amortization Schedule
$8.8 Million Taxable
Land Acquisition Bonds, Series 2009

This is a taxable bond the City used to purchase 47 acres prime commercial property scheduled for foreclosure. The City intends to resell the land when the economy picks up.

Date Due	Total	Interest	Principal	Balance
11/1/2009	177,013.21	102,721.32	74,291.89	8,725,708.11
2/1/2010	177,013.21	115,686.16	61,327.05	8,664,381.06
5/1/2010	177,013.21	111,127.22	65,885.99	8,598,495.07
8/1/2010	177,013.21	113,999.55	63,013.66	8,535,481.41
11/1/2010	177,013.21	113,164.11	63,849.10	8,471,632.31
2/1/2011	177,013.21	112,317.60	64,695.61	8,406,936.70
5/1/2011	177,013.21	107,825.30	69,187.91	8,337,748.79
8/1/2011	177,013.21	110,542.56	66,470.65	8,271,278.14
11/1/2011	177,013.21	109,661.29	67,351.92	8,203,926.22
2/1/2012	177,013.21	108,768.33	68,244.88	8,135,681.34
5/1/2012	177,013.21	105,518.67	71,494.54	8,064,186.80
8/1/2012	177,013.21	106,915.65	70,097.56	7,994,089.24
11/1/2012	177,013.21	105,986.29	71,026.92	7,923,062.32
2/1/2013	177,013.21	105,044.61	71,968.60	7,851,093.72
5/1/2013	177,013.21	100,696.19	76,317.02	7,774,776.70
8/1/2013	177,013.21	103,078.63	73,934.58	7,700,842.12
11/1/2013	177,013.21	102,098.40	74,914.81	7,625,927.31
2/1/2014	177,013.21	101,105.17	75,908.04	7,550,019.27
5/1/2014	177,013.21	96,834.69	80,178.52	7,469,840.75
8/1/2014	7,568,876.51	99,035.76	7,469,840.75	0.00

Amortization Schedule
$2 Million
Equipment Bonds,
Series 2009

Every two years, the City issues bonds for its operational needs. This is for the FY 2009 and FY 2010 vehicle and equipment purchases for all City departments.

	Beginning Principal	Required Principal Payment	Interest	Total Principal and Interest
30-Jan-09	2,000,000	0	0	0
30-Jan-10	2,000,000		3,831.90	3,831.90
30-Jan-11	1,521,017.56	478,982.44	57,400	536,382.44
30-Jan-12	1,028,288.32	492,729.24	43,653.2	536,382.44
30-Jan-13	521,417.75	506,870.57	29,511.87	536,382.44
30-Jan-14	0	521,417.75	14,964.69	536,382.44
		2,000,000	145,529.76	2,145,529.76

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
$3.7 Million
Master Lease 2013

This issuance was for the replacement of police vehicles, cameras on the police vehicles, and purchase of parks maintenance equipment.

Date	Payment	Interest	Principal	Balance
5/15/2013				3,700,000.00
11/15/2013	383,304.18	23,957.50	359,346.68	3,340,653.32
5/15/2014	383,304.18	21,630.73	361,673.45	2,978,979.87
11/15/2014	383,304.18	19,288.89	364,015.29	2,614,964.58
5/15/2015	383,304.18	16,931.90	366,372.28	2,248,592.30
11/15/2015	383,304.18	14,559.64	368,744.54	1,879,847.76
5/15/2016	383,304.18	12,172.01	371,132.17	1,508,715.59
11/15/2016	383,304.18	9,768.93	373,535.25	1,135,180.34
5/15/2017	383,304.18	7,350.29	375,953.89	759,226.45
11/15/2017	383,304.18	4,915.99	378,388.19	380,838.26
5/15/2018	383,304.18	2,465.92	380,838.26	0.00

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
01/01/2015	1,298,825		1,298,825	60,000,000
07/01/2015	2,746,900	1,330,000	1,416,900	58,670,000
01/01/2016	1,396,950		1,396,950	58,670,000
07/01/2016	2,826,950	1,430,000	1,396,950	57,240,000
01/01/2017	1,368,350		1,368,350	57,240,000
07/01/2017	2,853,350	1,485,000	1,368,350	55,755,000
01/01/2018	1,346,075		1,346,075	55,755,000
07/01/2018	2,876,075	1,530,000	1,346,075	54,225,000
01/01/2019	1,330,775		1,330,775	54,225,000
07/01/2019	2,890,775	1,560,000	1,330,775	52,665,000
01/01/2020	1,299,575		1,299,575	52,665,000
07/01/2020	2,919,575	1,620,000	1,299,575	51,045,000
01/01/2021	1,259,075		1,259,075	51,045,000
07/01/2021	2,964,075	1,705,000	1,259,075	49,340,000
01/01/2022	1,233,500		1,233,500	49,340,000
07/01/2022	2,988,500	1,755,000	1,233,500	47,585,000
01/01/2023	1,189,625		1,189,625	47,585,000
07/01/2023	3,029,625	1,840,000	1,189,625	45,745,000
01/01/2024	1,143,625		1,143,625	45,745,000
07/01/2024	3,078,625	1,935,000	1,143,625	43,810,000
01/01/2025	1,095,250		1,095,250	43,810,000
07/01/2025	3,125,250	2,030,000	1,095,250	41,780,000
01/01/2026	1,044,500		1,044,500	41,780,000
07/01/2026	3,174,500	2,130,000	1,044,500	39,650,000
01/01/2027	991,250		991,250	39,650,000
07/01/2027	3,231,250	2,240,000	991,250	37,410,000
01/01/2028	935,250		935,250	37,410,000
07/01/2028	3,285,250	2,350,000	935,250	35,060,000
01/01/2029	876,500		876,500	35,060,000
07/01/2029	3,346,500	2,470,000	876,500	32,590,000
01/01/2030	814,750		814,750	32,590,000
07/01/2030	3,404,750	2,590,000	814,750	30,000,000
01/01/2031	750,000		750,000	30,000,000
07/01/2031	3,470,000	2,720,000	750,000	27,280,000
01/01/2032	682,000		682,000	27,280,000

Amortization Schedule
$60 Million
General Obligation Bond (cont'd)

Date	Payment	Principal	Interest	Principal Balance
07/01/2032	3,537,000	2,855,000	682,000	24,425,000
01/01/2033	610,625		610,625	24,425,000
07/01/2033	3,610,625	3,000,000	610,625	21,425,000
01/01/2034	535,625		535,625	21,425,000
07/01/2034	3,685,625	3,150,000	535,625	18,275,000
01/01/2035	456,875		456,875	18,275,000
07/01/2035	3,761,875	3,305,000	456,875	14,970,000
01/01/2036	374,250		374,250	14,970,000
07/01/2036	3,849,250	3,475,000	374,250	11,495,000
01/01/2037	287,375		287,375	11,495,000
07/01/2037	3,932,375	3,645,000	287,375	7,850,000
01/01/2038	196,250		196,250	7,850,000
07/01/2038	4,026,250	3,830,000	196,250	4,020,000
01/01/2039	100,500		100,500	4,020,000
07/01/2039	4,120,500	4,020,000	100,500	-
	105,352,825	60,000,000	45,352,825	

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	Fire District (Incls Debt)	Library District	Children's Trust Authority	Florida Inland Navigation District	TOTAL
2006	3.6384	6.1200	8.438	0.5970	0.1000	2.66100	0.4860	0.288	.03850	22.5077
2007	4.1488	5.9000	8.105	0.5970	0.1000	2.651	0.4860	0.4223	.03850	23.4486
2008	5.1488	4.8646	7.948	0.5346	0.894	2.2487	0.3842	0.4223	.0345	21.6751
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

Miami-Dade County Municipal Tax Rates and 2014 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 2015 adopted rate.

City	2013 Population	FY 15 Millage	2014 Taxable Value	Per Capita Tax Burden
Indian Creek	89	7.6736	$448,191,779	38,643
Medley	865	6.38	$1,762,783,339	13,002
Golden Beach	906	8.5	$760,202,266	7,132
Bal Harbor	2,915	2.0611	$3,954,448,059	2,796
Miami Beach	90,848	6.0237	$27,103,871,420	1,797
Key Biscayne	12,523	3	$6,697,657,229	1,604
Coral Gables	48,524	5.589	$12,855,416,730	1,481
Surfside	5,794	5.0293	$1,336,876,007	1,160
Sunny Isles Beach	21,331	2.6	$7,679,258,783	936
Miami	419,777	8.385	$35,284,841,538	705
Miami Shores	10,776	8.6392	$829,792,898	665
North Bay Village	7,667	6.3313	$747,944,185	618
Bay Harbor Islands	5,808	4.9	$698,927,405	590
Miami Springs	14,067	7.671	$946,504,898	516
Virginia Gardens	2,413	5.15	$235,812,481	503
Pinecrest	18,496	2.3	$3,913,545,312	487
South Miami	13,778	4.3639	$1,480,600,491	469
Biscayne Park	3,133	9.7	$144,488,417	447
Aventura	36,725	1.7261	$8,394,311,130	395
Doral	49,253	1.92	$9,505,953,555	371
El Portal	2,343	8.3	$98,982,587	351
Opa-Locka	16,073	8.5	$661,065,490	350
West Miami	6,030	6.8858	$302,065,301	345
North Miami Beach	42,442	7.6369	$1,869,066,109	336
North Miami	60,263	7.9336	$2,202,009,476	290
Miami Gardens	107,399	8.2363	$3,444,897,103	264
Florida City	12,222	7.5899	$410,253,724	255
Palmetto Bay	23,784	2.447	$2,462,237,138	253
Hialeah Gardens	22,000	5.1613	$948,254,382	222
Homestead	64,444	6.9315	$1,948,800,658	210
Miami Lakes	29,978	2.3518	$2,574,960,124	202
Hialeah	229,766	6.3018	$7,307,031,936	200
Sweetwater	20,069	2.7493	$1,316,221,489	180
Cutler Bay	42,035	2.3907	$1,912,558,887	109

City of Miami Gardens
History of Assessed Values

Real Property

Year	Taxable Assessed Value [1]	Percent Change
2003[2]		n/a
2004	$2,631,532,085	n/a
2005	$3,003,121,386	+14.1%
2006	$3,566,873,545	+18.8%
2007	$4,438,869,735	+24.5%
2008	$4,433,963,341	(0.1%) [3]
2009	$4,126,573,626	(6.9%)
2010	$3,358,176,291	(8.14%)
2011	$3,071,139,914	(8.55%)
2012	$3,016,951,692	(1.76%)
2013	$2,825,895,827[5]	(6.4%)
2014	$3,082,905,260[6]	+9.0%

Personal Property

Year	Assessed Value [1]	Percent Change
2003[2]		n/a
2004	$257,746,037	n/a
2005	$300,140,950	+16.45%
2006	$342,083,628	+13.97%
2007	$403,117,633	+17.84%
2008	$400,631,262	(.62%)[3]
2009	$377,031,192	(5.9%)[4]
2010	$358,926,562	(4.8%)
2011	$396,060,553	10.3%
2012	$373,943,427	(5.6%)
2013	$352,839,636[5]	(5.6%)
2014	$357,991,843[6]	+1.4%

(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.
(2) Miami Gardens was incorporated on May 10, 2003.
(3) Decline due to the January 2008 statewide tax referendum, providing for an additional $25,000 homestead exemption to homeowners. Without the additional exemption, the valuation would have been $5,252,646,020 or a 12.5% increase.
(4) The 2008 statewide referendum granted a $25,000 exemption to the personal property of all businesses.
(5) The 2013 figures are based on total final value and the split of Property and Personal Property is based on previous year's trend.
(6) The 2014 figures are based on estimated value as of July 1, 2014 from Property Appraiser's office.

Tentative Equipment Listing
FY 2014-15

Department	Requested Item	Budget Amount
Information Technology	Software	$8,000
	Hardware Upgrade	$10,000
	Dell Servers	$93,000
Recreation	Eco Tracking System	$6,550
Public Services Streets Division	Riding Lawnmower	$13,000

City of Miami Gardens' Capital Improvement Program

History of CIP

Because Miami Gardens was only incorporated in 2003, the City's first Capital Improvement Program begun in FY 2007.

In order to prepare for such a program, in FY 04-05 the City Manager proposed, and the City Council approved, the establishment of a separate budgetary fund called The Capital Project Fund. This fund initially received its revenue from a dedicated .1840 mill revenue stream ($500,000). No expenditures were planned from these funds for FY 04-05 or FY 05-06 in order to utilize the monies as a back-up emergency reserve and to assist in cash-flow. (As a new City, we did not have a lot of reserve fund balance to carry us over until the property tax receipts came in). Programming for these monies, as well as potential grants and other resources begin with the FY 06-07 budget.

In late FY-05, the City issued its first capital bond issue, a $7.5 million, 20 year bond, designed to provide funding to purchase land for a future City Hall and a future Public Works complex. In FY-07, the City issued an additional $14.4 million for a new Police Headquarters as well as other capital acquisitions. In FY-11 the City issued a $55,000,000 Certificate of Participation for the construction of the City Hall. Most of the City's funding in the Capital Project Fund has come from grants and most are received on a reimbursement basis. In FY-14 the City issued a $60 Million General Obligation Bond for Parks and recreation facilities improvements and purchase of crime prevention equipment.

What is a Capital Project?

Capital projects are major fixed assets or infrastructure with long-term value, such as buildings, roads, bridges and parks. Proposed project requests may originate from staff, City Council and/or citizens. A key feature of a capital project is that funds budgeted for specific projects remain allocated until project completion.

Project budgets are reviewed annually; and, if needed, funding may be adjusted. Projects may be funded by current revenues, grants or by debt financing, depending upon the availability of funds, the nature of the project.

What is a Capital Improvement Program (CIP)?

The City's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the City's infrastructure needs (via a list of capital projects) for a five-year time frame. Only the first year of a CIP is required to be balanced; for the remaining four years, potential funding sources have been identified that in future years could be used to help balance the CIP Utilization of these sources cannot be initiated without formal Council approval as part of the budget process. Based on such approval, the five-year CIP should be balanced in future years.

The program consists of projects that generally comply with all or a combination of the following criteria: project costs $50,000 or more (minimum threshold); project meets a health and safety standard qualifying it for funding consideration; project enhances a department's productivity; and project is identified by the City's Development Master Plan. The CIP is updated on an annual basis during budget formulation time.

Capital Improvement Costs

Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages. Departments estimate project costs but consider operating impacts as well, including startup and recurring costs. The start-up costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility. Both start-up and recurring cost details are broken down by project and submitted with the proposed capital project list to the City Council for review and consideration. In this manner, the decision makers can readily recognize the "true" costs of a potential CIP project, and the funding impact once a project is completed and becomes "on-line." The operating cost estimates provide information which is then useful in preparing the City's operating budget.

Capital Improvement Program Process

The Capital Improvement Program process begins during the second quarter of each fiscal year with a Capital Improvement Program meeting attended by all City departments. Instructions for required data and proposed schedules are discussed and revised. Preliminary revenue estimates are disseminated.

In July, City Council may hold a CIP workshop where department managers, Council Members and City residents identify initial proposed revisions to the CIP. Typically, there are not sufficient funds to provide for all of the projects that are identified. These preliminary lists are then reviewed to determine if the projects meet the requirements of the Comprehensive Plan. Once this review is completed, the revised project lists are reviewed by the City Manager and a "balanced CIP" is prepared. It is presented to the City Council along with the preliminary budget in July.

After receiving direction from the Council and implementing any resulting changes, the CIP is approved by the City Council in September. In balancing the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, projects must be revised to reduce costs, postponed to a future time period or eliminated from the program. Alternative financing, such as long-term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the approved CIP is incorporated in the proposed budget prepared in August and adopted at the public hearings held in September of each year.

The overall CIP with its five-year time-frame gives a fair indication of the foreseeable infrastructure needs of the City. The CIP helps to structure this decision-making by reviewing both capital project requests as well as the operational impact from the implementation of the program.

The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and sometimes from year to year. Any amendments must be approved by the City Council. Monitoring of the CIP being the responsibility of the City Manager through the City's' Public Works Director or the Capital Projects Administrator.

Summary of FY 14-15 Capital Improvements Program

The FY 14-15 the Capital Projects Fund is proposed for $66,411,857. $455,711 is for operating purposes, $5,829,829 interfund transfer mostly for debt service and the remaining is for parks projects and crime prevention equipment as approved by voters on the $60 million General Obligation Bond in April 2014. Although the $60 million G.O. Bond is in the FY 2015 budget, in reality it will take a few years for the City to complete the proposed projects. Also, FY 2015 budget will automatically carry forward any unspent approved projects in previous fiscal year. The Five Year Capital Improvement Plan located on page 213 will provide better idea of what capital project activities the City will incur and where the funding source are derived from.

Staff works diligently in identifying the amount of each of the General Obligation projects. These projects and costs are pending on Council approval.

FY 14-15 Carryover Capital Projects Overview

FUND	Project	Cost
GENERAL PROJECTS		
General Government	Police Building	$9,239,467
Parks & Recreation	Rolling Oaks Pedestrian Trail	$38,621
	Rolling Oaks Park	$505,483
TOTAL GENERAL		**$9,783,571**
TRANSPORTATION PROJECTS		
Streets	9 Ave Roadway	$24,515
TOTAL TRANSPORTATION		**$24,515**
TOTAL PREVIOUS APPROVED CAPITAL PROJECTS		**$9,808,086**

City of Miami Gardens
City Hall Complex
LEED© Certification Plan

The new city governmental complex on property it owns at NE 188th Street and NW 27th Avenue was completed in May 2014 with the exception of the Police facility which is still under construction.. The complex will consist of a 63,000 sw. ft. City Hall building and a 58,000 sq. ft. Police facility. In addition, the City will build a 435 car multi-story parking structure. The site also include open space and landscaping. The building's roofs are designed so that the City can add up to 60,000 sq. feet of photovoltaics (solar panels) to generate a substantial portion of our electrical needs. The total project is expected to cost approximately $53.8 million and is financed by Certificates of Participation. Due to some issues with the Police facility, additional bank loan of approximately $8 million will be required. All of this will be done to LEED© [Leadership in Energy & Environmental Design] certified platinum standards. Upon completion and certification, it will be the largest LEED©. Platinum City Hall complex in the United States.

LEED© certification provides independent, third-party verification that a building project meets the highest green building and performance measures. An integrated project team will consists of the major stakeholders of the project including the City's Capital Project Office, the project architect,/engineer, landscape architect, developer, contractor, and asset and property management staff of the City. Implementing an integrated, systems-oriented approach to green project design, development and operations can yield synergies and improve the overall performance of a building. Initial LEED© assessment will bring the project team together to evaluate and articulate the project's goals and the certification level sought.

There are both environmental and financial benefits to earning LEED© certification. LEED©-certified buildings are designed to:

- Lower operating costs and increase asset value.
- Reduce waste sent to landfills.
- Conserve energy and water.
- Be healthier and safer for occupants.
- Reduce harmful greenhouse gas emissions.
- Demonstrate an owner's commitment to environmental stewardship and social responsibility.

This is accomplished by addressing nine (9) substantive areas of environmental concern through specific performance requirements in the process, promoting a whole-building approach to sustainability by recognizing performance in key areas:

Sustainable Sites

Choosing a building's site and managing that site during construction are important considerations for a project's sustainability. The Sustainable Sites category discourages development on previously undeveloped land; minimizes a building's impact on ecosystems and waterways; encourages regionally appropriate landscaping; rewards smart transportation choices; controls stormwater runoff; and reduces erosion, light pollution, heat island effect and construction-related pollution.

Water Efficiency

Buildings are major users of our potable water supply. The goal of the Water Efficiency credit category is to encourage smarter use of water, inside and out. Water reduction is typically achieved through more efficient appliances, fixtures and fittings inside and water-wise landscaping outside.

Energy & Atmosphere

According to the U.S. Department of Energy, buildings use 39% of the energy and 74% of the electricity produced each year in the United States. The Energy & Atmosphere category encourages a wide variety of energy strategies: commissioning; energy use monitoring; efficient design and construction; efficient appliances, systems and lighting; the use of renewable and clean sources of energy, generated on-site or off-site; and other innovative strategies.

Materials & Resources

During both the construction and operations phases, buildings generate a lot of waste and use a lot of materials and resources. This credit category encourages the selection of sustainably grown, harvested, produced and transported products and materials. It promotes the reduction of waste as well as reuse and recycling, and it takes into account the reduction of waste at a product's source.

Indoor Environmental Quality

The U.S. Environmental Protection Agency estimates that Americans spend about 90% of their day indoors, where the air quality can be significantly worse than outside. The Indoor Environmental Quality credit category promotes strategies that can improve indoor air as well as providing access to natural daylight and views and improving acoustics.

Locations & Linkages

The LEED© for Homes rating system recognizes that much of a home's impact on the environment comes from where it is located and how it fits into its community. The Locations & Linkages credits encourage homes being built away from environmentally sensitive places and instead being built in infill, previously developed and other preferable sites. It rewards homes that are built near already-existing infrastructure, community resources and transit, and it encourages access to open space for walking, physical activity and time spent outdoors.

Awareness & Education

The LEED© for Homes rating system acknowledges that a green home is only truly green if the people who live in it use the green features to maximum effect. The Awareness & Education credits encourage home builders and real estate professionals to provide homeowners, tenants and building managers with the education and tools they need to understand what makes their home green and how to make the most of those features.

Innovation in Design

The Innovation in Design credit category provides bonus points for projects that use new and innovative technologies and strategies to improve a building's performance well beyond what is required by other LEED© credits or in green building considerations that are not specifically addressed elsewhere in LEED©. This credit category also rewards projects for including a LEED© Accredited Professional on the team to ensure a holistic, integrated approach to the design and construction phase.

Regional Priority

USGBC's regional councils, chapters and affiliates have identified the environmental concerns that are locally most important for every region of the country, and six LEED© credits that address those local priorities were selected for each region. A project that earns a regional priority credit will earn one bonus point in addition to any points awarded for that credit. Up to four extra points can be earned in this way.

A LEED© rating is achieved through earning points in each of six categories. Within each category, there are subcategories including prerequisites. For example, the Sustainable Sites category contains a prerequisite for Erosion and Sediment Control, and also several other subcategories, including Site Selection and Storm Water Management, for earning possible points if applicable. The rating system is flexible in that it is performance-based, and does not force the applicant into following a narrowly defined set of specifications. The number of points available under LEED©-New Construction is 110. The chart below illustrates the point system as associated rating:

- Certified: 40 to 49
- Silver: 50 to 59
- Gold: 60 to 79
- Platinum: 80-plus

It should be noted that there are very few LEED© platinum buildings in the nation. At the time of this memo preparation, there were only five LEED© Platinum buildings in Florida. As far as our research goes, there are only two LEED© Platinum city halls in the nation, and they are relatively small in comparison to our project square footage.

One of the more unique features of LEED© is its requirement that a LEED© certified building commissioning occur as part of the process. The term commissioning comes from shipbuilding. A commissioned ship is one deemed ready for service. Before being awarded this title, however, a ship must pass several milestones. Equipment is installed and tested, problems are identified and corrected, and the prospective crew is extensively trained. A commissioned ship is one whose materials, systems, and staff have successfully completed a thorough quality assurance process.

Building commissioning takes the same approach to new buildings. When a building is commissioned it undergoes an intensive quality assurance process that begins during design and continues through construction, occupancy, and operations. Commissioning ensures that the new building operates as the owner intended and that building staff are prepared to operate and maintain its systems and equipment.

FY 2015-2019 Capital Improvement Plan with 5-Year Horizon

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Revenues					
Fund Balance Forward	$1,239,467	$0	$0	$0	$0
Transportation Fund: CITT	1,862,895	1,553,967	1,157,922	1,507,104	350,000
Stormwater fees	571,577	390,000	0	0	0
Community Development Block Grant	755,535	0	0	0	0
Florida State Legislative Funding	275,000	0	0	0	0
General Obligation Bond	6,930,340	25,475,025	18,676,006	4,760,788	463,750
Grant: County G.O. Bond	73,657	0	0	0	0
Financing	8,000,000	0	0	0	0
Total Revenues	**$19,708,471**	**$27,418,992**	**$19,833,928**	**$6,267,892**	**$813,750**
Expenditures					
City Hall	$9,239,467	$0	$0	$0	$0
Citywide Pavement Preservation	100,000	100,000	100,000	100,000	100,000
Bunche Parking sidewalk/Resurfacing	1,626,910	0	0	0	0
Vista Verde Road Improvement	1,067,112	1,203,967	807,922	1,157,104	0
Sidewalk improvements	410,985	250,000	250,000	250,000	250,000
NW 13 Ave Stormwater Drainage	50,000	300,000	0	0	0
NW 24-25 Ave/NW 177-178 Terr drainage	200,000	0	0	0	0
NW 11 Ave Stormwater Drainage	10,000	90,000	0	0	0
Bunche Waterplayground	896,247	576,918	0	0	0
Culinary Arts & Hospitality Institute	0	0	367,290	2,735,009	463,750
Rolling Oaks Regional Park	0	859,373	4,727,115	761,775	0
Scott Park	735,043	1,023,232	0	0	0
West Miami Gardens Sports Complex	156,358	1,322,413	988,918	0	0
Norwood Pool	129,000	216,788	0	0	0
Senior Family Center	456,514	5,194,117	1,424,668	0	0
Bunche Park	891,384	3,997,279	1,220,448	0	0
Risco Park	563,640	4,589,582	1,319,143	0	0
Myrtle Grove Park	215,115	420,998	4,592,523	0	0
Buccaneer Park	705,121	2,098,956	624,168	0	0
Miami Carol City Park	456,695	1,450,554	407,750	0	0
Norwood Park	316,056	458,782	958,125	268,250	0
Betty T. Ferguson Recreation Complex	125,780	1,579,816	0	0	0
Dr. Lester B. Brown Park	352,505	893,495	484,758	0	0
Cloverleaf Park	287,657	93,674	368,672	0	0
A.J. King Park	0	0	523,450	331,918	0
Andover Park	220,048	0	183,700	331,918	0
Brentwood Pool	50,430	0	304,210	331,918	0
Bennett Lifter Park	198,912	699,048	181,068	0	0
North Dade Optimist Park	247,492	0	0	0	0
Total Expenditures	**$19,708,471**	**$27,418,992**	**$19,833,928**	**$6,267,892**	**$813,750**

Impact of Capital Projects on the Operating Budget

As indicated above, it is not only important to understand the full costs of constructing a capital improvement (planning, design, financing, bidding and construction), but it is important to understand that all Capital Improvements will have a resulting effect on the City's operating budget, positive or negative. The analysis below looks at the projects listed above and tries to predict the impact on the operating budget of the City in future years. This information assisted in the preparation of the FY 13-14 and will be useful subsequent budgets by providing a more complete picture of the cost of a particular capital project.

Capital projects are an important part of what we do in local government. They often make the difference in defining a community's identity, and in delivering efficient and responsive service to our residents. Because of the inherent significant costs involved in capital improvements, it is important to look at not only those immediate development costs such as planning, design and construction, but to understand how the capital improvement will affect the city's operating budget once completed.

For the purposes of this budget, a capital improvement is any project that costs in excess of $10,000 and has an expected life of at least 10 years. This may be a single item, such as a recreation center, or may be a "project" such as the "ADA" sidewalk project. While repairs for routine maintenance are not generally considered "capital" projects, certain maintenance operations, because of their scope or sheer cost, may be classified as capital projects.

Capital projects will have an effect on the City's operating budgets. This effect may be to save money, or it may require an increase in operating funding. The table below provides estimates by staff of fiscal operating impact when the projects are completed. Some of these costs may be offset by revenues, however, currently staff is still developing the programs for the new or renovated facilities and is unable to perform a projection of revenue yet:

Impact of Capital Projects on the Operating Budget

Project	Capital Cost	Operating Cost Impact	Notes
Bunche Waterplayground	$1,473,165	$123,000	The waterplayground will require staff to operate and maintain. This includes a recreation supervisor, 1 full time and one part-time recreation aide. Operating costs include utilities and janitorial services.
Culinary Arts & Hopistality Institute	$3,566,049	$142,030	One information officer, one recreatoin dupervisor and 3 part-time recreation aides will be required to operate and maintain this facility. Operating costs include utilities, janitoral services and equipment maintenance.
Rolling Oaks Regional park	$6,348,263	$46,730	2 part-time recreation aides and utility costs are included in the operating projection.
Scott Park	$1,758,275	($3,000)	Park improvement includes replacement of sports lighting for multipurpose field, baseball fied and basketbal courts. Project savings of 40% of electricity for high efficient lightings and eliminate rental costs for sport lights during football seasson. Opoerating costs include utility, trash pick up and equipment maintenance.
West Miami Gardens Sports Complex	$2,467,689	$64,100	Develop a soft surfaced track and multipurpose field for football, soccer. Two part-time recreation aides will be needed to operate and maintance the grounds. Anuual operating costs include utlities, trash pick and field marking.
Norwood Pool	$345,788	$32,990	Renovate the pool and open for the summer. Operating costs include pool supplies and hiring of lifeguards.
Senior Family Center	$7,075,299	$373,460	A swimming pool facility will be included in this center, therefore increase of personnel will be required for life guards, 1 senior program coordinator, 2 full time recreation aides, 4 part time recreaton aides, 2 part time janitorial workers and 1 part time landscape crew worker. Operating costs will include utilities, pool supplies and maintenace and maintenance of the building.
Bunche Park	$6,109,111	$173,365	A multipurpose gymnasium will be constructed to house the alternative sports center which will include running track. Additional personnel of 1 creation supervisor, 2 creation aies, 3 part-time recreation aides, 2 part-time janitorial worker and 2 fitness trainer will be required. Operating cost will include utilities, building maintenance and gym equipment maintenance.
Buccanner Park	$3,428,244	$88,100	1 recreation supervisor, 1 recreation aide and 1 part-time recreation aide is required for the operations
Maimi Carol City Park	$2,314,999	$10,800	Additional utility is projected as lights will be installed in the walking trail
Norwood Park	$2,001,213	$5,200	Utility cost for irrigation system
Betty T. Ferguson Recreation Complex	$1,705,595	$2,400	Utility cost for irrigation system
Dr. Lester B Brown Park	$1,730,358	$2,400	Utility cost
Norwood Park	$2,001,213	$5,200	Utility cost
Myrtle Grove Park	$5,228,636	$173,370	Improvements will incldue constructing a gymnasium/field house to host AAU basketball events. 1 recreation supervisor, 2 recreation aides and 3 part-time recreation aides, 2 janitorial workers and 2 fitness trainers will be required. Operating costs will include utility, building and equipment maintenance
Risco Park	$6,472,365	$103,172	A new building for Science, Technology, Engineering and Math (STEM) Center wil be constructed. Additional staff will include part-time janitorial worker, part-time landscape crew worker, 1 recreation supervisor and 3 part-time recreation aides
Cloverleaf Park	$750,002	$55,447	1 recreation supervisor and 2 part-time recreation aides will be required
A.J. King Park	$855,368	$12,000	utility expenses
Bennett Lifter Park	$1,079,028	$1,200	utility expenses
Brentwood Pool	$686,558	$3,000	Pool will be demolisehd and pavillon and picnic tables will be installed, utility costs and trash pick up will be required

City of Miami Gardens Financial and Non-Financial Goals

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 is currently undergoing a Strategic Management Planning process, which is aimed at measuring the City's progress towards its stated objectives and identifying new goals for the future of the City of Miami Gardens.

Over the years, the City has completed part of the CDMP process, several subsidiary planning documents: A Recreational Trail Master Plan (RTMP); a Town Center Master Plan (TSMP); a Technology Master Plan (TMP); and a US 441 Livability Corridor Study (441CS), a Street & Sidewalk Assessment (SSA), Bicycle and Pedestrian Mobility Plan, Circular Study, CRA Findings of Necessity; and hope to undertake and/or complete the development of several important long range plans in addition to the CDMP described above. These planning process are outlined below. The results of these planning processes, especially as they relate to service levels and capital improvements, will become a part of this and future budgets.

Miami Gardens Comprehensive Development Master Plan and Other Ongoing Planning Processes that Impact the Development of the Annual Operating and Capital Budgets

The CDMP plan is a state-mandated process designed to assist cities and counties in developing a long term vision for their communities. It is a series of smaller plans including Land Use, Parks & Recreation, Public Safety, Housing, Environment, Utilities, Transportation and Intergovernmental Cooperation, among others. The linkage between the goals, objectives and action plans is fundamental to municipal budgeting.

As part of the CDMP process, annual goals and objectives are identified. For each of these goals and objectives, specific, yearly action plans were developed. These yearly objectives are then translated into the annual budget process for funding.
To begin this process, the City developed a Community Vision Statement. This statement was developed after extensive public participation and forms the basis for the further development of the Comprehensive Development Master Plan and other planning processes that the City has undertaken.

The following section describes the various planning completed as part of this process. Each of the resulting plans will have an impact on both the annual operating and capital budgets for years to come. They will provide guidance in the development of the budget process to ensure that the City is actually allocating its limited resources to those priorities that have been identified by the public and policymakers as fulfilling the City's ultimate development vision.

- Comprehensive Development Master Plan
- Transportation Master Plan
- Street & Sidewalk Assessment
- Town Center Master Plan
- US 441 Livable Communities Master Plan
- Park Master Plan
- Circular Pilot Program Study

Long-Term Strategic Planning and Objectives

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. Last fiscal year the City hired an additional 10 police officers. The FY 2015 budget does not include additional police officers; however, the City is awaiting notification of an award through 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.

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.

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					
1e. Need bike paths and walkways	a. Economic, social and health impacts b. Provide for pedestrians				a. Take leadership role
1f. 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	
1g. 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
1h. 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		a. Market city's assets
1i. 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
1j. 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
1k. 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
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					
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

Comprehensive Development Master Plan and Strategic Planning Process

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.

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 currently undergoing its FY 14-15 Strategic Management Planning 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 will construct 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.

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.

Town Center Master Plan

The City embarked on developing a special Miami Gardens Town Center Master Plan. Many residents have expressed the desire for there to be a community focal point in the form of a town center development that would include commercial and mixed use development, entertainment, and nice sit-down restaurants. The location expressed by many would be in the city's geographical center, i.e., around the intersection of NW 27th Avenue and NW 183rd Street/Miami Gardens Drive.

Formerly known as Carol City, the City established a building & construction moratorium in the area to prevent unplanned development proposals from being approved prior to the development of a master plan and special development guide-lines for the area. The City also hired a master planner design group to develop the Town Center Master Plan and associated development and design guidelines. An interactive session allowed almost 50 residents to draw and design their ideal town center on aerial maps of the area. A second Town Center Master Plan Meeting was held, at which over one hundred (100) persons attended. In November 2005, the city's master planner presented town center design concepts based on public input. City Council approved the plan and revised zoning regulations for the Town Center in 2006 and will consider additional revisions.

The new Miami Gardens Municipal Complex is being built on five acres that the City owns within the Town Center Master Plan area. The City moved to the new City Hall building in May 2014. The new Police Headquarters is scheduled for occupancy by the fall of 2015.

The addition of the new Miami Gardens Municipal Complex is expected to generate significant interest in private development. In preparation for this, the City Council will consider revisions to the zoning code to upgrade development standards in the Town Center area.

State Road 7 Corridor Study: FDOT Livable Communities Program

The City completed a State Road 7 corridor study conducted under the Florida Department of Transportation's (District 6) Livable Communities contract. The work effort involved six tasks described below to define corridor problems and issues.

The Consultant collected from FDOT and localities available land use and transportation coverages for the study corridor. They created a base map from the coverages and land use and transportation maps from the information provided. To the extent available, the department and the city provided the Consultant with aerial photographs of the study corridor.

The Consultant took photographs along the corridor to illustrate typical roadway cross-sections and relationships between the land uses / buildings and the roadway. The Consultant classified and analyzed areas of like uses and relationships along the corridor (functional areas) and prepared generalized plan and profile graphics for those areas. In addition to an analysis of existing land uses and buildings in relationship to the roadway, the Consultant analyzed how these areas function independently, and relationships between these areas in the context of the transportation corridor. The graphics included the roadway cross-section and the buildings adjacent to the roadway and major urban form determinants.

The Consultant conducted meetings with residents and business owners in the study area. The meetings helped define corridor specific issues that were translated into goals and objectives.

The Consultant worked with the City, neighborhood associations, key stakeholders, community leaders and elected officials in the corridor to seek their input and involvement.

FDOT provided the Consultant with the MPO's latest Long Range Transportation Plan and the Florida Standard Urban Transportation Modeling Structure (FSUTMS) files that support the plan. The Consultant used FSUTMS to evaluate traffic shifts in the corridor caused by improvements to parallel corridors or to regional transit service. The Consultant prepared tables and maps that indicate changes in travel patterns based on alternative improvement scenarios.

The Consultant used the data collected and the future travel forecasts to develop multimodal strategies for the corridor. The Consultant documented and enhanced the alternatives developed by the workshop participants and evaluated scenarios and alternatives rating each of the alternatives against each of the measures using relative rankings, ranging from negative to positive changes.

The Consultant presented the final plan to the City Council, who adopted the findings.

Parks Master Plan

The Parks Master Plan ("the Plan") is a planning document for the Parks & Recreation Department and offers many distinctive functions. First, the plan works to implement the City's goal to preserve open space and promote preservation of natural resources. As specified in the City's CDMP Recreation and Open Space Element in Policy 5.2.1 under Objective 5.2, "*the City shall develop a City-wide Parks and Recreation Master Plan that will provide master site planning for each park and categorize parks in terms of their development, infrastructure and amenities*."

Second, the Plan evaluated the existing recreation facilities through best management practices and funding techniques. The City commits to monitoring on an annual basis the system needs, demands and development of public recreation sites and facilities and budgetary needs for improvements, repairs and maintenance.

In addition, it creates a framework for future development. The goal of the master plan was to create a consistent park system, thereby improving the overall quality of life for the City of Miami Gardens.

The Plan also serves as a guideline for future staffing requirements. As our facilities improve and recreation programs increase, so does the City's need for qualified, trained personnel. Staff will be able to use this document as a model to structure its organizational chart and evaluate its current staffing.

Lastly, the adoption of a master planning document has provided the foundation for standardized, consistent development. The plan also specifies standardized equipment (i.e. benches, shelters, pavilions, bike racks, etc.). This allows the City's parks to become identifiable and distinctive from other municipal and county parks, while maintaining consistency amongst our own parks.

Capital Improvements

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 American 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.

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 2013, the City's current population exceeds 107,000 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.

Additionally, the master plan will offer uniformed park standards. It will address management's assessment of specific departments (parks, recreation, and administration) as it specifically relates to current challenges and future opportunities in maintenance, programming, staffing, and facility operations. Separately, it will address planned capital improvements including re-design of park layouts, crime prevention through design, ADA accessibility, preservation of Miami Modern inspired architecture—to name a few. By identifying potential gaps in service(s), a model of best practices will be formulated in order to foster quality assurance in all parks.

The master plan also serves as the point of reference document, expressing the City's intent to maximize its parks system and thereby serving as the certified planning document for purposes of grant applications. In April 2014, voters in the City of Miami Gardens approved the issuance of $60 million in general obligation proceeds to assist in bringing the vision outlined above to fruition.

Circular Pilot Study

The City of Miami Gardens is exploring transit options to help deal with traffic issues. Routes can connect at intermodal centers or be structured in a grid with transfers occurring at each intersection. Residents and people working in Miami Gardens may be interested in using transit if it were provided to them in a frequent and convenient manner. Several ideas have been developed for potential services within the City's Transportation Master Plan, Circulator Feasibility Study and Staff Circulator Report.

This study's objective was to assist City staff in establishing a City transit circulator. While much of the technical work regarding the circulator project had been accomplished, this effort focused on reviewing and confirming and potentially modifying the existing work to ensure that the transit circulator interconnects with other regional transportation services, including Miami-Dade Transit (MDT), Broward County Transit (BCT) and Tri-Rail/South Florida Regional Transportation Authority (SFRTA).

This study established goals for the circulator considering the goals from the previous studies and plans. In doing so, the following goals were developed:

- Provide connectivity to existing transit services
- Provide connectivity to senior housing developments
- Provide connectivity to community shopping centers
- Provide connectivity to Major Generators such as parks and schools
- Charge low or no fare for the service
- Develop multiple routes
- Provide service on all days of the week.

The key component to public involvement and the Circulator Pilot Program development were to solicit the needs and concerns and to receive input regarding what is important to the residents and institutional leadership of the City. After meeting with each City elected official, City staff, and a public workshop meeting the following issues came about:

- Receptive to minimum fare
- Including an elderly/student discount
- Fares should be adjusted for special events
- More input needed on the Citizen Independent Transportation Trust about the present and future of the PTP
- Most favored a trolley style vehicle
- Receptive to a contractor operated system during pilot year
- Request for service in the southern area of the City
- Request for service to Wal-Mart Golden Glades and Presidente Supermarket
- Request for service in Industrial areas of the City

Introduction to Performance Measurement

Performance measurement is an assessment of how well an organization performs when providing goods and services to its customers. In government, customers may be residents, visitors, businesses, other governmental entities or even the internal organization itself. Performance measurement produces information that can be used to support day-to-day operations and to help make strategic and budgetary decisions.

Governments must be accountable for the proper use of tax dollars and for providing services that residents demand in an efficient and effective manner. Performance measurement helps provide citizens with the information necessary to ensure accountability - making sure governments are doing what they are suppose to be doing and achieving results that will improve people's lives. As a result, taxpayers have an opportunity to understand what programs to support, as well as the impact of those programs.

In addition, performance measures are a powerful management tool that indicates workload levels, operational results and operational performance. They provide the information needed to make accurate assessments of what has happened, to help understand what needs are and are not being met, to devise plans to meet those needs and demands and to improve service delivery. Government also requires this information to plan for the long term and to ensure that day-to-day operations run smoothly.

Performance measures are indicators of where efforts are, and are not, working well. However, they do not pinpoint specifically why a program, service or department succeeds or fails to produce expected results. It is one of the many tools that the City uses to assess needs and work to improve services.

Miami Gardens and Performance Measurement

Miami Gardens was incorporated in 2003 but operated under a largely County-dictated budget and organizational structure until FY 2005. Beginning FY 09 budget, performance data is integrated into the Department/Division sections under the “Fund Detail” section and performance data is presented under each division. In FY 2015, the City has developed a more meaningful Performacne Measurement format than the previous years by identifying the Objectives, and describing what the Performacne Indicators should be.

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

Ten Largest Taxpayers In Miami Gardens…… 236

Top Nine Private Employers in Miami Gardens……..…….. 237

Top Ten Public or Private Employers in Miami Gardens ……. 238

Miami Gardens Parks & Receration Facilities…….. 239

List of Public Educational Facilities in Miami Gardens……...…….. 240

Current Permits & Forecast for Development……..… 241

Land Use Within the City of Miami Gardens…… 243

City Income Demographic Information…… ……. 243

City Demographics Information…….. 244

City Race Information …… 245

Miami Gardens' Awards and Recognition……. 246

Top Ten Largest Property Taxpayers In Miami Gardens : 2013-2014

Owner	User	Tax Value (in thousands)	Taxes Paid	% of Tax Base
1. SUN LIFE STADIUM	PROFESSIONAL SPORTS MIAMI DOLPHINS/MARLINS	$ 195,003	$1,352,599	6.6%
2. CALDER RCE COURSE	HORSE RACING/CASINO	$ 89,548	$621,132	3.0%
3. DORSAN DEVELOPMENT	RENTAL & FOR SALE RESIDENTIAL	$ 58,205	$403,727	2.0%
4. WALMART STORES	RETAIL COMMERCIAL	$ 48,078	$333,483	1.6%
5. CONTINENTAL EQUITIES	INDUSTRIAL BUILDINGS	$ 30,981	$214,894	1.0%
6. WALDEN POND	RENTAL RESIDENTIAL	$ 21,840	$151,489	0.7%
7. CRYSTAL LAKES INVEST	RENTAL RESIDENTIAL	$ 21,756	$150,906	0.7%
8. CORNER STONE GROUP	REAL ESTATE DEVELOPER	$ 21,690	$150,448	0.7%
9. LAKES EDGE PARTNERS	RENTAL RESIDENTIAL	$ 21,400	$148,437	0.7%
10. CAPO & SONS CORP	RENTAL RESIDENTIAL	$ 19,062	$132,220	0.6%

TOTAL TAX BASE TOP 10 USERS 11.2%

Top Nine Private Employers In The City of Miami Gardens : 2013-2014

1	SunLife Stadium	Sports Facility	2269 NW 199 Street	1486
2	Wal-Mart	Retail	27th Ave @ 199th U.S. 441 @ NW 179th St	866
3	UAIC	Insurance	1313 NW 167th Street	460
4	St. Thomas University	Private University	16401 NW 37th Ave	420
5	Calder Race Track	Horse racing/casino	21001 NW 27th Ave	300
6	Florida Memorial University	Private University	15800 NW 42nd Ave	234
7	Lehman Dealerships	Car Dealerships	21200 NW 2nd Ave	228
8	Brandsmart, USA	Retail Electronics	4320 NW 167 Street	211
9	Comcast Cable	Telecommunications	18601 NW 2nd Avenue	160

* Full Time Equivalent

Top Ten Public or Private Employers in the City of Miami Gardens : 2013-2014

1	Miami-Dade School Board	Government	Various	2,745
2	SunLife Stadium	Sports Facility	2269 NW 199 Street	1486
3	Wal-Mart	Retail	27th Ave @ 199th U.S. 441 @ NW 179th St	866
4	City of Miami Gardens	City Government	18605 NW 27th Ave	543
5	UAIC	Insurance	1313 NW 167th Street	460
6	St. Thomas University	Private University	16401 NW 37th Ave	420
7	Calder Casino & Race Track	Horse Racing/Casino	21001 NW 27th Ave	300
8	Florida Memorial University	Private University	15800 NW 42nd Ave	234
9	Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	228
10	Brandsmart, USA	Retail Electronics	4320 NW 167 Street	211

* 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		77.53	
1	**Ferguson Community Center Park**	**24.00**	
2	**Rolling Oaks Park**	**39.53**	
3	**Senior Center Park**	**14**	
Total Neighborhood		99.07	
3	**Andover Park**	**2.87**	
4	**Brentwood Park**	**10.00**	
5	**Brentwood Pool**	**4.50**	
6	**Buccaneer Park**	**5.50**	
7	**Bunche Park & Pool**	**7.11**	
8	**Miami Carol City Park**	**16.61**	
9	**Carol Park**	**5.66**	
10	**Cloverleaf Park**	**1.27**	
11	**Lake Lucerne 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		214.19	1.99 acres

City of Miami Gardens List of Public Educational Facilities

No.	Name	Street Address	Principal
	Elementary Schools		
1	Brentwood Elementary	3101 NW 191 Street, Miami Gardens, Florida 33056	Dr. Sharon Jackson
2	Bunche Park Elementary	16001 Bunche Park Drive, Miami Gardens, Florida 33054	Yesenia M Aponte
3	Carol City Elementary	4375 NW 173 Drive, Miami Gardens, Florida 33055	Dr. Thalya Watkins
4	Crestview Elementary	2201 NW 187 Street, Miami Gardens, Florida 33056	Sabrina Montilla
5	Golden Glades Elementary	16520 NW 28 Avenue, Miami Gardens, Florida 33054	Crystal J. Spence
6	Hibiscus Elementary	18 01 NW 1 Avenue, Miami Gardens, Florida 33169	Kim W. Cox
7	Miami Gardens Elementary	4444 NW 195 Street, Miami Gardens, Florida 33055	Dr. Apryle Kirnes
8	Myrtle Grove Elementary	3125 NW 176 Street, Miami Gardens, Florida 33056	John Pace
9	Norland Elementary	19340 NW 8 Court, Miami Gardens, Florida 33169	Dr. Adam Kosnitzky
10	Barbara Hawkins Elementary	19010 NW 37 Avenue, Miami Gardens, Florida 33056	Rhonda Williams
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. Edith Hall
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		
18	Carol City Middle	3737 NW 188 Street, Miami Gardens, Florida 33055	Sonia Romero
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	Fabrice Laguerre
21	Andover Middle School	121 NW 207 Street, Miami Gardens, Florida 33169	Rennina Turner
	High Schools		
22	Miami Carol City Senior High	3301 Miami Gardens Drive, Miami Gardens, Florida 33056	Ja Marv Dunn
23	Miami Norland Senior High	1050 NW 195 Street, Miami Gardens, Florida 33169	Reginald Lee
	Other Schools		
24	Jan Mann Opportunity Education	16101 NW 44 Court, Opa Locka, Florida 33054	Samuel Johnson

Current Permits and Forecast for Residential or Commercial Development

Project Name	Location	Type of Use	Bldg. S.F./Units	Land Acerage	Status
Playa Plaza (3 commercial lots)	NW 191th St & NW 27th Ave.	Retail	20,000 sq.ft.	4	Platted; proposed site plan; under construction
Multi-Family Housing at Pelican Cove	Southeast of N.W. 27th Ave. & N.W. 191st St.	Apartments	110	5	Multi-Family housing concept; Platted; Site plan approval; under construction
Miami Gardens Town Center Zone	Generally located around the intersection of Miami Gardens Drive (NW 183rd Street) and NW 27th Avenue	Mixed Use	TBD	112	Zoning/Permitted Uses adopted by City in 2012
The Commons	20000 N.W. 27th Ave.	Elderly housing, Townhomes and commercial	189 elderly	8	Approved by City in 2014
Majorca Isles	NW 215th St. & NW 13th Ct.	Townhomes	87 units	7	Tentative Plat; site plan approval and construction begins 2015
YWCA	NW 199th Street	Institutional	17,767	9	Site Plan approval; under construction
Coconut Cay- D.R. Horton	NW 207th St. and NW 7th Ave.	Single Family	543 units	107	Remaining lots under development and permitting 2014
Miami Gardens Shopping Center	3695 NW 183rd St	Neighborhood Commercial	48,000	4	Removed old covenants 2012. Construction scheduled for 2015
Racetrac Station	19100 NW 2nd Avenue	Retail	1,910	.5	Tentative plat; site plan approval; construction 2015

Current Permits and Forecast for Residential or Commercial Development (Cont'd)

Project Name	Location	Type of Use	Bldg. S.F./Units	Land Acerage	Status
Golden Glades City-owned Property	17650 NW 2nd Ave.	Commercial	TBD	15	City marketing property
JPM Centre at Miami Gardens Drive (Proposed Rezone)	4055 NW 183rd St.	Mixed Use	136,000 sq.ft.	11	Permits issued for elderly, male, and female housing under construction
Warehouse/Office	16550 NW 10 Avenue	Industrial	28,000 sq. ft	1.63	Site plan approved Construction 2015
Two-story Office Building	16800 NW 27 Ave	Commercial	15,921 sq. ft	2.85	Site Plan approved
Unek Development	West side of NW 24 Ave, between NW 152 and 154 street	Residential Single Family	12 units	1.55	Site Plan approved Construction 2015
County Square (out parcel)	US 441 & County Line Road	Retail	4024 sq. ft	.373	Site Plan under review Construction 2015
Rolling Oaks Education Center	18200 NW 22nd Ave	Charter School	30,000 sq. ft	2.52	Site Plan under review Construction 2015
Garden Club Townhomes	NW 191 Street & 27 Court	Multi-family	30 units	3.99	Site plan approved; construction 2015

Land Use within the City of Miami Gardens

Source: Miami Gardens Planning and Zoning Department, September 2011.

Type	Acreage	Percentage
Single Family Residential	4,483	33.79
Multi Family Residential	564	4.25
Mobile Home Parks	19	0.14
Commercial	997	7.52
Parks & Recreational Open Space	249	1.88
Educational	569	4.29
Institutional	434	3.27
Industrial	832	6.27
Transportation	3,526	26.58
Airport	59	0.44
Agriculture	0.72	0.01
Undeveloped (Vacant)	938	7.07
Water	596	4.49
Total	**13,267**	**100.00%**

Note: 1 sq mi = 640 acres

City's total area is approx. 20 sq miles.

Therefore 13267 acres divided by 640 = 20 square miles approx.

Miami Gardens Income Demographics Information

2010 U.S. Census

	MIAMI GARDENS		MIAMI-DADE COUNTY	
Income Range	**Households**	**Percent**	**Households**	**Percent**
Less than $10,000	3348.85	10.1%	86104.82	10.4%
$10,000 to $14,999	2122.04	6.4%	57955.17	7.0%
$15,000 to $24,999	4310.41	13.0%	105147.23	12.7%
$25,000 to $34,999	4476.19	13.5%	95212.06	11.5%
$35,000 to $49,999	5636.69	17.0%	121705.85	14.7%
$50,000 to $74,999	6730.87	20.3%	139920.33	16.9%
$75,000 to $99,999	3348.85	10.1%	83621.03	10.1%
$100,000 to $149,999	2287.83	6.9%	79481.37	9.6%
$150,000 to $199,999	729.45	2.2%	28149.65	3.4%
$200,000 or more	165.78	0.5%	31461.37	3.8%
Totals	**33,157**	100	**827,931**	
Median income (dollars)	41,744		42,969	
Mean income (dollars)	49,563		63,299	

City of Miami Gardens, Florida
Community Demographics

Subject	Number	% Percent
Total population	107,167	100.0
Under 5 years	7,439	6.9
5 to 9 years	7,659	7.1
10 to 14 years	8,233	7.7
15 to 19 years	9,544	8.9
20 to 24 years	8,675	8.1
25 to 29 years	7,307	6.8
30 to 34 years	6,644	6.2
35 to 39 years	6,980	6.5
40 to 44 years	6,880	6.4
45 to 49 years	7,150	6.7
50 to 54 years	7,028	6.6
55 to 59 years	6,249	5.8
60 to 64 years	5,401	5.0
65 to 69 years	4,135	3.9
70 to 74 years	3,225	3.0
75 to 79 years	2,178	2.0
80 to 84 years	1,406	1.3
85 years and over	1,034	1.0
Median age (years)	**33.5**	
16 years and over	82,124	76.6
18 years and over	78,323	73.1
21 years and over	72,354	67.5
62 years and over	15,094	14.1
65 years and over	11,978	11.2
One Race	104,759	97.8
White	19,625	18.3
Black or African American	81,776	76.3
American Indian and Alaska Native	264	0.2
Asian	643	0.6
Native Hawaiian and Other Pacific Islander	30	0.0
Some Other Race	2,421	2.3
Two or More Races	2,408	2.2

Miami Gardens
Race 2010

SUBJECT	NUMBER	PERCENT
Total population	107,167	100.0
One Race	104,759	97.8
White	19,625	18.3
Black or African American	81,776	76.3
American Indian and Alaska Native	264	0.2
Asian	643	0.6
Native Hawaiian and Other Pacific Islander	30	0.0
Some Other Race	2,421	2.3
Two or More Races	2,408	2.2

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:

- 2005-2014 Distinguished Budget Award from the Government Finance Officers Association.
- 2005-2014 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 National Purchasing Institute Achievement of Excellence in Procurement
- 2007 Federal Certification (LAP) to work on Federal Highways and roads.
- 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.
- 2007-20013, Award for the City's Popular Financial Report, Government Finance Officers Association.
- 2007-2012, Award for excellence in Comprehensive Annual Financial Report, Government Finance Officers Association.
- 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 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

[This page intentionally left blank]

City of Miami Gardens

FY 2014-2015 Annual Budget
General Fund

Revenues		Estimated 09/30/14	Manager's 2015 Budget	Notes
Property Taxes				
01-00-00-311-000-00	Ad Valorem Taxes	21,295,932	22,700,098	millage rate 6.9363
01-00-00-311-001-00	Delinquent Ad Valorem Taxes	600,000	900,000	
Utility Taxes				
01-00-00-314-100-00	Electric Utility Tax	6,589,016	6,400,000	
01-00-00-314-300-00	Water Utility Tax	970,000	950,000	
01-00-00-314-400-00	Gas Utility Tax	228,513	228,000	
01-00-00-315-510-00	Telecommunication Tax	2,802,063	2,820,000	
Other Taxes				
01-00-00-316-000-00	Local Business Tax	970,000	950,000	
Franchise Fees				
01-00-00-323-100-00	Electric Franchise Fee	2,180,000	1,868,633	
01-00-00-323-400-00	Gas Franchise Fee	185,000	180,000	
01-00-00-323-700-00	Solid Waste Franchise Fee	856,521	850,000	
01-00-00-323-901-00	Towing Franchise Fees	150,000	150,000	
Permits, Fees and Assessments				
01-00-00-329-100-00	Alarm Permit Fees	49,146	48,000	
01-00-00-329-200-00	Landlord Permit Fees	190,000	190,000	
01-00-00-329-600-00	Special Events Permit	1,200	12,000	
01-00-00-329-700-00	Towing Permit Fees	2,723	2,500	
01-00-00-329-800-00	Certificates of Use	432,850	425,000	
01-00-00-329-900-00	Certificate of Re-Occupancy	216,257	210,000	
Intergovernment Revenue				
State/Federal Shared Revenues				
01-00-00-331-200-00	Federal Grant - Public Safety	11,000	0	
01-00-00-331-202-00	Byrne Grant	199,000	0	
01-00-00-331-203-00	Cops Grant	650,000	650,000	COPS II $150,000; COPS III $500,000
01-00-00-331-250-00	US Department of Justice	50,000	0	
01-00-00-334-200-00	State Grant - Public Safety	5,040	6,660	Bullet Proof Vest
01-00-00-334-600-00	Human Services	7,332	8,400	Food grant for afterschool program
01-00-00-335-120-00	State Revenue Sharing	2,654,643	2,867,014	State Estimate
01-00-00-335-150-00	Alcoholic Beveral Licenses	21,000	21,500	
01-00-00-335-180-00	Half-Cent Sales Tax	7,665,962	7,608,902	State Estimate
01-00-00-337-204-00	Byrne Grant - County	10,311	0	
01-00-00-337-700-00	Local Grant - Cultural	4,871	0	
Shared Revenues: Other				
01-00-00-338-001-00	County Occupational Licenses	132,084	132,000	
Charges for Services				
01-00-00-322-000-00	Planning & Zoning Fees	0	118,801	Transf from Development Service Fund in FY 2015
01-00-00-341-100-00	Recording Fees	1,200	1,200	
01-00-00-341-101-00	Lien Searches	121,166	90,000	
01-00-00-341-300-00	Bid Specs Fees	300	0	
01-00-00-341-301-00	Lien Reduction Application Fee	3,500	1,000	
01-00-00-341-302-00	Amesty Lien Reduction Application	447,976	400,000	
01-00-00-341-900-00	Passport Fees	89,287	131,275	
01-00-00-341-920-00	Election Qualifying Charges & Fees	1,080	0	
01-00-00-342-100-00	Police Services	28,490	25,000	
01-00-00-342-105-00	Off Duty Police Officer Revenue	1,134,618	1,026,431	
01-00-00-347-200-00	Parks and Recreation	494,109	538,444	
01-00-00-347-201-00	Pool Admissions	65,000	74,000	
01-00-00-347-202-00	Recreation Facility Rentals	37,214	40,000	
01-00-00-347-203-00	Youth Sports Program	165,702	152,180	
01-00-00-347-204-00	Community Center Memberships	59,809	51,100	
01-00-00-347-205-00	P & R Sponsorship/Fundraiser	25,180	33,500	
01-00-00-347-206-00	Contract Classes	54,312	56,640	
01-00-00-347-207-00	BTF Rentals	118,656	130,000	
01-00-00-347-411-00	MLK-Vendors	800	500	
01-00-00-347-415-00	Jazz Festival	3,523,246	3,572,000	
01-00-00-347-416-00	Jazz in the Garden-Vendors	171,664	170,000	
01-00-00-347-418-00	Jazz in the Gardens - Women's Impact	7,123	8,000	
01-00-00-347-420-00	Pink Week	3,810	0	
01-00-00-349-101-00	Vending Machines	4,709	3,300	

FY 2014-2015 Annual Budget

General Fund

Revenues- Con't		Estimated 09/30/14	Manager's 2015 Budget	Notes
Fines and Forfeitures				
01-00-00-351-100-00	Parking Fines	10,268	10,800	
01-00-00-351-200-00	School Crossing Guard - Clerk	8,473	5,040	
01-00-00-351-300-00	School Crossing Guard - County	210,579	205,000	
01-00-00-351-500-00	Traffic Fines	318,506	320,000	
01-00-00-351-510-00	Red Light Camera - County	626,096	540,000	
01-00-00-354-100-00	Nuisance Abatement Fine	8,248	8,500	
01-00-00-354-101-00	Code Enforcement Lot Clearing Fines	2,000	2,500	
01-00-00-354-103-00	Code Enforcement Fines	334,762	235,000	
01-00-00-359-010-00	Red Light Camera Fines	2,534,900	2,220,000	
01-00-00-359-011-00	Red Light Special Master	11,331	245,266	
01-00-00-359-200-00	False Alarms Fines	119,663	225,645	
Miscellaneous Revenues				
01-00-00-361-100-00	Interest	14,635	14,000	
01-00-00-365-000-00	Sales of Other Assets	70,933	25,000	
01-00-00-366-000-00	Contributions and Donations	35,200	0	
01-00-00-366-001-00	Commission for Women donations	646	0	
01-00-00-369-400-00	Slot Machine Revenue	1,113,009	1,100,000	
01-00-00-369-900-00	Other Miscellaneous Revenues	4,094	6,000	
01-00-00-369-902-00	Lobbying Registration Fees	2,750	2,250	
01-00-00-369-903-00	Insurance Reimbursement	143,958	50,000	
01-00-00-369-905-00	Foreclosure property registry	142,950	50,000	
01-00-00-369-906-00	Rebates	14,313	14,000	
01-00-00-369-907-00	Event Parking	0	90,900	
01-00-00-369-908-00	BillBoard	0	195,000	
Other Sources				
01-00-00-381-015-10	Inter Transf - Transportation	371,438	375,152	
01-00-00-381-026-15	Inter Transf - Develop Svc.	485,276	391,225	
01-00-00-381-029-41	Inter Transf - Stormwater	250,746	253,253	
01-00-00-381-031-30	Inter Transf - Capital Prj.	241,898	0	
TOTAL GENERAL FUND REVENUE		**$62,766,087**	**$63,386,608**	

Office of the Mayor

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Operating Expenditures				
01-11-00-511-310-00	Professional Services	165,000	80,000	Lobbying Activities
01-11-00-511-400-00	Travel and Per Diem	14,000	5,932	
01-11-00-511-480-00	Promotional Activities	2,900	2,900	
01-11-00-511-510-00	Office Supplies	100	0	
01-11-00-511-520-00	Operating Supplies	0	500	
01-11-00-511-523-00	CMG Junior Council	7,500	7,500	
01-11-00-511-540-00	Books, Publications, and Dues	45,250	45,500	
01-11-00-511-550-00	Educational & Training	0	1,400	
Non-Operating Expenditures				
01-11-00-511-821-00	Aid to Community Organization	50,000	40,000	Chamber of Commerce
Total Legislative		**$284,750**	**$183,732**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

LEGISLATIVE DEPARTMENT

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-11-01-511-106-00	Mayor's Salary	42,161	42,000	
01-11-01-511-107-00	Council Salaries	72,276	72,000	
01-11-01-511-201-00	FICA	8,581	8,721	
01-11-01-511-202-00	Retirement	7,676	8,004	
01-11-01-511-203-00	Life and Health Insurance	58,038	75,464	
01-11-01-511-206-00	ICMA Deferred Compensation	831	885	
Operating Expenditures				
01-11-01-511-411-00	Telephone	11,431	9,964	
01-11-01-511-490-00	Mayor's Expense	14,400	14,400	
01-11-01-511-491-00	Seat 1 Expense Account	7,000	14,400	
01-11-01-511-492-00	Seat 2 Expense Account	12,500	14,400	
01-11-01-511-493-00	Seat 3 Expense Account	14,400	14,400	
01-11-01-511-494-00	Seat 4 Expense Account	14,400	14,400	
01-11-01-511-495-00	At Large Seat 5 Expense	10,000	14,400	
01-11-01-511-496-00	At Large Seat 6 Expense	14,400	14,400	
01-11-01-511-498-01	Mayor's Special Event	3,745	5,000	
01-11-01-511-498-02	Seat 1 Special Event	0	5,000	
01-11-01-511-498-03	Seat 2 Special Event	8,819	5,000	
01-11-01-511-498-04	Seat 3 Special Event	0	5,000	
01-11-01-511-498-05	Seat 4 Special Event	2,000	5,000	
01-11-01-511-498-06	At Large Seat 5 Special Event	17,800	5,000	
01-11-01-511-498-07	At Large Seat 6 Special Event	8,300	5,000	
01-11-01-511-510-00	Office Supplies	600	700	
01-11-01-511-520-00	Operating Supplies	300	500	
Total Legislative		**$329,658**	**$354,038**	

OFFICE OF THE CITY MANAGER

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-12-01-512-102-00	Regular Salaries and Wages	882,934	720,147	
01-12-01-512-105-00	Special Pay	21,729	17,460	
01-12-01-512-201-00	FICA	53,802	56,036	
01-12-01-512-202-00	Retirement	97,508	123,222	
01-12-01-512-203-00	Life and Health Insurance	84,602	77,792	
01-12-01-512-204-00	Workers' Compensation	1,439	1,430	
01-12-01-512-206-00	ICMA Deferred Comp - Benefit	5,438	0	
Operating Expenditures				
01-12-01-512-310-00	Professional Services	41,176	90,000	
01-12-01-512-340-00	Other Contractual	65,000	25,000	
01-12-01-512-400-00	Travel and Per Diem	1,727	2,000	
01-12-01-512-421-00	Postage & Freight	50	50	
01-12-01-512-470-00	Printing & Binding	180	200	
01-12-01-512-480-00	Promotional Activities	100	0	
01-12-01-512-492-00	Special Events	0	17,500	
01-12-01-512-493-00	Software License	2,917	160	
01-12-01-512-494-00	Advertising	2,875	2,000	
01-12-01-512-510-00	Office Supplies	1,250	1,100	
01-12-01-512-520-00	Operating Supplies	500	500	
01-12-01-512-540-00	Books, Publications, and Dues	4,173	3,792	
01-12-01-512-550-00	Educational & Training	700	1,345	
Total City Manager		**$1,268,100**	**$1,139,734**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Media and Special Events Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-12-02-512-102-00	Regular Salaries and Wages	43,474	45,000	
01-12-02-512-104-00	Overtime	600	500	
01-12-02-512-105-00	Special Pay	1,802	1,560	
01-12-02-512-201-00	FICA	3,343	3,547	
01-12-02-512-202-00	Retirement	3,108	3,366	
01-12-02-512-203-00	Life and Health Insurance	7,346	11,474	
01-12-02-512-204-00	Workers' Compensation	92	85	
Operating Expenditures				
01-12-02-512-310-00	Professional Services	21,038	25,700	
01-12-02-512-400-00	Travel & Per Diem	1,500	1,500	
01-12-02-512-421-00	Postage & Freight	900	1,000	
01-12-02-512-440-00	Rentals and Leases	2,255	500	
01-12-02-512-470-00	Printing & Binding	17,000	13,000	
01-12-02-512-492-00	Special Events	62,186	77,000	
01-12-02-512-494-00	Advertising	6,000	4,000	
01-12-02-512-498-00	Jazz in the Gadens	3,000,000	3,750,000	
01-12-02-512-510-00	Office Supplies	1,200	2,500	
01-12-02-512-520-00	Operating Supplies	4,000	4,890	
01-12-02-512-540-00	Books, Publications, and Dues	800	800	
01-12-02-512-550-00	Educational & Training	500	1,500	
Total Media & Special Events		**$3,177,144**	**$3,947,922**	

OFFICE OF THE CITY CLERK

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-13-01-513-102-00	Regular Salaries and Wages	455,497	506,090	
01-13-01-513-104-00	Overtime	800	500	
01-13-01-513-105-00	Special Pay	2,410	2,400	
01-13-01-513-201-00	FICA	34,435	38,763	
01-13-01-513-202-00	Retirement	45,935	53,538	
01-13-01-513-203-00	Life and Health Insurance	75,797	92,617	
01-13-01-513-204-00	Workers' Compensation	930	913	
Operating Expenditures				
01-13-01-513-310-00	Professional Services	3,000	2,000	
01-13-01-513-340-00	Other Contractual	8,000	5,000	Codification
01-13-01-513-400-00	Travel and Per Diem	1,228	1,094	
01-13-01-513-421-00	Postage & Freight	150	100	
01-13-01-513-440-00	Rentals & Leases	0	9,660	
01-13-01-513-470-00	Printing and Binding	100	100	
01-13-01-513-491-00	Election	169,000	30,000	
01-13-01-513-494-00	Advertising	20,000	17,000	Legal Ads
01-13-01-513-510-00	Office Supplies	2,000	2,000	
01-13-01-513-520-00	Operating Supplies	3,200	3,000	
01-13-01-513-540-00	Books, Publications, and Dues	270	800	
01-13-01-513-550-00	Educational & Training	500	500	
Non-Operating Expenditures				
01-13-01-513-820-00	Commission for Women	3,000	3,000	
Total City Clerk		**$826,252**	**$769,075**	

FINANCE DEPARTMENT

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-13-02-513-102-00	Regular Salaries and Wages	474,578	485,258	
01-13-02-513-104-00	Overtime	100	0	
01-13-02-513-105-00	Special Pay	3,614	3,600	
01-13-02-513-201-00	FICA	35,073	38,243	
01-13-02-513-202-00	Retirement	52,117	56,991	
01-13-02-513-203-00	Life and Health Insurance	32,600	35,976	
01-13-02-513-204-00	Workers' Compensation	948	966	
Operating Expenditures				
01-13-02-513-310-00	Professional Services	500	17,000	Arbitrage calculation, GASB 45 actuarial Service
01-13-02-513-320-00	Accounting and Auditing	63,000	63,000	Annual Audit
01-13-02-513-400-00	Travel and Per Diem	1,731	0	
01-13-02-513-421-00	Postage & Freight	7	0	
01-13-02-513-470-00	Printing & Binding	70	0	
01-13-02-513-510-00	Office Supplies	1,251	1,720	
01-13-02-513-520-00	Operating Supplies	3,400	3,345	
01-13-02-513-540-00	Books, Publications, and Dues	1,340	1,140	
01-13-02-513-550-00	Educational & Training	1,020	1,090	
Total Finance		**$671,349**	**$708,329**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

HUMAN RESOURCES DEPARTMENT

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-13-03-513-102-00	Regular Salaries and Wages	638,099	613,061	
01-13-03-513-104-00	Overtime	500	0	
01-13-03-513-105-00	Special Pay	4,549	6,600	
01-13-03-513-201-00	FICA	44,383	46,477	
01-13-03-513-202-00	Retirement	49,309	40,853	
01-13-03-513-203-00	Life and Health Insurance	79,865	66,457	
01-13-03-513-204-00	Workers' Compensation	1,230	1,220	
01-13-03-513-206-00	ICMA Deferred Comp - Benefit	14,078	27,943	
01-13-03-513-231-00	Retirees Insurance Stipends	27,700	49,200	
Operating Expenditures				
01-13-03-513-310-00	Professional Services	53,320	43,500	
01-13-03-513-313-00	Background Verifications	2,500	5,525	
01-13-03-513-314-00	Drug & Physical	16,000	20,000	
01-13-03-513-316-00	Psychological/Physical Testing	16,000	21,500	
01-13-03-513-400-00	Travel and Per Diem	800	2,568	
01-13-03-513-421-00	Postage & Freight	500	300	
01-13-03-513-440-00	Rentals and Leases	3,066	3,000	
01-13-03-513-470-00	Printing & Binding	500	2,000	
01-13-03-513-494-00	Advertising	400	1,000	
01-13-03-513-510-00	Office Supplies	1,300	2,000	
01-13-03-513-520-00	Operating Supplies	2,500	8,740	
01-13-03-513-523-00	Software License	0	10,000	
01-13-03-513-540-00	Books, Publications, Dues	900	980	
01-13-03-513-550-00	Educational & Training	8,000	14,000	
Total Human Resources		**$965,499**	**$986,924**	

CITY ATTORNEY DEPARTMENT

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-14-00-514-102-00	Salaries	350,710	358,987	
01-14-00-514-105-00	Special Pay	10,842	10,800	
01-14-00-514-201-00	FICA	24,508	26,491	
01-14-00-514-202-00	Retirement	48,484	54,194	
01-14-00-514-203-00	Life and Health Insurance	35,917	37,510	
01-14-00-514-204-00	Workers' Compensation	720	714	
Operating Expenditures				
01-14-00-514-310-00	Professional Services	80,000	55,000	For Litigation
01-14-00-514-330-00	Court Reporter Services	0	500	
01-14-00-514-340-00	Other Contractual	250	300	
01-14-00-514-400-00	Travel and Per Diem	2,500	2,048	
01-14-00-514-421-00	Postage & Freight	150	100	
01-14-00-514-440-00	Rentals and Leases	1,600	1,800	
01-14-00-514-510-00	Office Supplies	2,200	2,500	
01-14-00-514-520-00	Operating Supplies	230	250	
01-14-00-514-540-00	Books, Publications, and Dues	6,000	6,000	
01-14-00-514-550-00	Educational & Training	1,500	1,500	
Total City Attorney		**$565,611**	**$558,694**	

General Fund

Expenditures

PLANNING & ZONING SERVICE DEPARTMENT

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-15-01-524-102-00	Regular Salaries & Wages	0	80,000	Division moved to General Fund per Florida Statute
01-15-01-524-105-00	Special Pay	0	600	
01-15-01-524-201-00	FICA	0	6,166	
01-15-01-524-202-00	Retirement	0	5,840	
01-15-01-524-203-00	Life & Health Insurance	0	6,990	
01-15-01-524-204-00	Workers' Compensation	0	180	
Operating Expenditures				
01-15-01-524-310-00	Professional Services	0	16,000	
01-15-01-524-493-00	Software License	0	1,800	
01-15-01-524-520-00	Operating Supplies	0	100	
01-15-01-524-540-00	Books, Publications and Dues	0	1,125	
Total P&Z Division		**$0**	**$118,801**	

PUBLIC SAFETY DEPARTMENT

Police School Crossing Guard Program Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-21-00-521-102-00	Regular Salaries and Wages	133,644	66,303	Eliminate School Crossing Guard Superintendent
01-21-00-521-103-00	Other Salaries and Wages	343,871	360,000	position
01-21-00-521-104-00	Overtime	2,000	1,600	
01-21-00-521-105-00	Special Pay	2,139	3,800	
01-21-00-521-201-00	FICA	36,847	33,025	
01-21-00-521-202-00	Retirement	43,520	32,686	
01-21-00-521-203-00	Life and Health Insurance	18,135	6,767	
01-21-00-521-204-00	Workers' Compensation	15,312	12,883	
01-21-00-521-206-00	ICMA Deferred Comp - Benefit	1,320	1,446	
Operating Expenditures				
01-21-00-521-400-00	Travel and Per Diem	1,300	1,000	
01-21-00-521-510-00	Office Supplies	801	500	
01-21-00-521-520-00	Operating Supplies	4,500	2,500	
01-21-00-521-525-00	Uniforms	3,500	2,500	
01-21-00-521-540-00	Books, Publications, and Dues	0	0	
01-21-00-521-550-00	Educational & Training	800	1,000	
Total School Crossing Guards		**$607,689**	**$526,010**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Adminsitration Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-21-01-521-102-00	Regular Salaries and Wages	18,751,890	18,330,581	
01-21-01-521-104-00	Overtime	1,889,385	1,571,028	
01-21-01-521-105-00	Special Pay	382,499	368,573	
01-21-01-521-106-00	Off Duty Services	997,025	890,586	
01-21-01-521-201-00	FICA	1,623,414	1,583,837	
01-21-01-521-202-00	Retirement	3,434,453	3,649,528	
01-21-01-521-203-00	Life and Health Insurance	2,138,281	2,246,472	
01-21-01-521-204-00	Workers' Compensation	696,226	591,903	
01-21-01-521-206-00	ICMA Deferred Comp - Benefit	102,765	106,072	
Operating Expenditures				
01-21-01-521-310-00	Professional Services	46,300	20,200	
01-21-01-521-340-00	Other Contractual	54,483	53,820	
01-21-01-521-400-00	Travel and Per Diem	45,300	41,000	
01-21-01-521-410-00	Communications Svc.	18,403	16,258	
01-21-01-521-411-00	Telephones	22,026	25,596	
01-21-01-521-421-00	Postage & Freight	7,000	7,000	
01-21-01-521-431-00	Electricity	85,344	82,970	
01-21-01-521-432-00	Water	7,000	6,176	
01-21-01-521-434-00	Cable T.V. service	4,714	4,680	
01-21-01-521-440-00	Rentals and Leases	185,300	82,726	
01-21-01-521-460-00	Repairs and Maintenance Service	0	0	
01-21-01-521-470-00	Printing	1,500	1,000	
01-21-01-521-493-00	Sofware License	3,613	160	
01-21-01-521-494-00	Advertising	0	300	
01-21-01-521-497-00	Other Obligations	9,386	9,675	
01-21-01-521-510-00	Office Supplies	4,000	3,500	
01-21-01-521-520-00	Operating Supplies	88,992	55,550	
01-21-01-521-540-00	Books, Publications, and Dues	3,500	2,783	
01-21-01-521-550-00	Educational & Training	16,000	0	
Capital Outlay				
01-21-01-521-640-00	Machinery and Equipment	13,863	0	
01-21-01-521-643-00	Software	45,000	0	
Non-Operating Expenses				
01-21-01-521-991-00	Working Capital Reserve	0	80,000	Payout for FY 2015
Total Police		**$30,677,663**	**$29,831,975**	

PUBLIC SAFETY DEPARTMENT

Police Investigations Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Operating Expenditures				
01-21-02-521-310-00	Professional Services	2,500	2,000	
01-21-02-521-340-00	Other Contractual	700	700	
01-21-02-521-350-00	Investigations	7,500	7,500	
01-21-02-521-400-00	Travel and Per Diem	0	0	
01-21-02-521-440-00	Rentals and Leases	52,440	48,000	
01-21-02-521-460-00	Repairs & Maintenance	6,800	5,740	
01-21-02-521-510-00	Office Supplies	5,500	5,500	
01-21-02-521-520-00	Operating Supplies	4,000	3,500	
Total Police Investigations		**$79,440**	**$72,940**	

PUBLIC SAFETY DEPARTMENT

Police Operations Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Operating Expenditures				
01-21-03-521-310-00	Professional Services	50	0	
01-21-03-521-340-00	Contractual Services	15,500	13,000	
01-21-03-521-460-00	Repairs and Maintenance Service	4,000	4,000	
01-21-03-521-510-00	Office Supplies	1,500	2,500	
01-21-03-521-520-00	Operating Supplies	14,000	6,800	
Total Police Operations		**$35,050**	**$26,300**	

PUBLIC SAFETY DEPARTMENT

Police Support Services Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Operating Expenditures				
01-21-04-521-310-00	Professional Services	37,250	52,500	
01-21-04-521-340-00	Other Contractual	16,483	8,770	
01-21-04-521-440-00	Rentals and Leases	500	0	
01-21-04-521-460-00	Repairs and Maintenance Service	50,576	37,200	
01-21-04-521-470-00	Printing & Binding	9,500	7,500	
01-21-04-521-493-00	Software License	3,423	0	
01-21-04-521-510-00	Office Supplies	2,500	5,000	
01-21-04-521-520-00	Operating Supplies	56,008	47,000	
01-21-04-521-525-00	Uniforms	46,000	26,000	
01-21-04-521-540-00	Books, Publications, and Dues	3,337	1,000	
Total Police Support		**$225,577**	**$184,970**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Cops Grant

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-21-06-521-102-00	Regular Salaries and Wages	499,964	531,451	
01-21-06-521-104-00	Overtime	67,091	0	
01-21-06-521-105-00	Special Pay	20,459	4,760	
01-21-06-521-106-00	Off Duty Service	86,238	0	
01-21-06-521-201-00	FICA	50,964	41,020	
01-21-06-521-202-00	Retirement	108,941	107,061	
01-21-06-521-203-00	Life and Health Insurance	63,638	86,302	
01-21-06-521-204-00	Worker's Compensation	16,697	18,097	
Total Police COPS II		**$913,992**	**$788,691**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Additional 10 Police Officers

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-21-07-521-102-00	Regular Salaries and Wages	186,605	541,563	
01-21-07-521-105-00	Special Pay	2,000	20,000	
01-21-07-521-201-00	FICA	14,428	42,960	
01-21-07-521-202-00	Retirement	35,455	103,903	
01-21-07-521-203-00	Life and Health Insurance	30,708	110,000	
01-21-07-521-204-00	Worker's Compensation	7,500	18,097	
Operating Expenditures				
01-21-07-521-310-00	Professional Services	0	0	
01-21-07-521-520-00	Operating Supplies	63,090	0	
01-21-07-521-525-00	Uniforms	21,020	0	
01-21-07-521-550-00	Education and training	28,960	0	
Total Police COPS III		**$389,766**	**$836,523**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

CODE ENFORCEMENT DEPARTMENT

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-29-01-529-102-00	Regular Salaries and Wages	985,906	990,819	
01-29-01-529-104-00	Overtime	8,500	8,500	
01-29-01-529-105-00	Special Pay	8,903	8,281	
01-29-01-529-201-00	FICA	74,937	75,963	
01-29-01-529-202-00	Retirement	77,434	83,180	
01-29-01-529-203-00	Life and Health Insurance	142,749	179,523	
01-29-01-529-204-00	Workers' Compensation	12,806	11,432	
Operating Expenditures				
01-29-01-529-310-00	Professional Services	8,881	12,000	Special Masters, Lien Searches, etc
01-29-01-529-340-00	Other Contractual	16,000	20,000	Lot clearing
01-29-01-529-400-00	Travel and Per Diem	2,600	2,758	
01-29-01-529-421-00	Postage & Freight	300	300	
01-29-01-529-440-00	Rentals and Leases	5,426	6,000	
01-29-01-529-460-00	Repairs and Maintenance Service	250	0	
01-29-01-529-470-00	Printing & Binding	10,305	8,500	
01-29-01-529-510-00	Office Supplies	4,000	4,500	
01-29-01-529-520-00	Operating Supplies	9,000	8,936	
01-29-01-529-525-00	Uniforms	4,000	4,000	
01-29-01-529-540-00	Books, Publications, and Dues	1,500	1,305	
01-29-01-529-550-00	Educational & Training	4,345	1,760	
Total Code Enforcement		**$1,377,842**	**$1,427,756**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Recreation Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-72-00-572-102-00	Regular Salaries and Wages	1,251,518	1,280,079	
01-72-00-572-104-00	Overtime	9,000	8,000	
01-72-00-572-105-00	Special Pay	14,725	15,658	
01-72-00-572-201-00	FICA	97,556	102,462	
01-72-00-572-202-00	Retirement	94,464	105,655	
01-72-00-572-203-00	Life and Health Insurance	134,549	137,784	
01-72-00-572-204-00	Workers' Compensation	30,177	34,408	
Operating Expenditures				
01-72-00-572-310-00	Professional Services	20,000	9,100	
01-72-00-572-340-00	Other Contractual	139,314	140,040	Transport/Catering for Special Events/Activenet fees
01-72-00-572-400-00	Travel and Per Diem	500	1,000	
01-72-00-572-410-00	Communications Svc.	73,414	79,214	
01-72-00-572-421-00	Postage & Freight	12,000	8,000	
01-72-00-572-431-00	Electricity	127,745	137,095	
01-72-00-572-432-00	Water	29,653	39,900	
01-72-00-572-433-00	Gas	100	100	
01-72-00-572-440-00	Rentals and Leases	31,754	33,000	
01-72-00-572-460-00	Repairs and Maintenance Serv	29,660	42,000	
01-72-00-572-470-00	Printing & Binding	12,000	15,100	
01-72-00-572-493-00	Software License	3,908	0	
01-72-00-572-494-00	Advertising	2,298	1,000	
01-72-00-572-497-00	Other Obligations	32,708	40,400	
01-72-00-572-510-00	Office Supplies	4,000	8,500	
01-72-00-572-520-00	Operating Supplies	109,461	105,600	
01-72-00-572-525-00	Uniforms	6,500	5,000	
01-72-00-572-540-00	Books, Publications, and Dues	2,040	2,250	
01-72-00-572-550-00	Educational & Training	500	3,000	
Total P&R Recreation		**$2,269,544**	**$2,354,345**	

PARKS & RECREATION DEPARTMENT

Maintenance Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-72-01-572-102-00	Regular Salaries and Wages	808,047	759,398	
01-72-01-572-1045-00	Overtime	3,500	3,500	
01-72-01-572-105-00	Special Pay	6,024	6,000	
01-72-01-572-201-00	FICA	61,029	57,328	
01-72-01-572-202-00	Retirement	59,175	56,179	
01-72-01-572-203-00	Life and Health Insurance	150,964	151,302	
01-72-01-572-204-00	Workers' Compensation	33,953	32,809	
Operating Expenditures				
01-72-01-572-310-00	Professional Services	1,200	1,200	
01-72-01-572-340-00	Other Contractual	36,294	35,000	Solid Waste Disposal
01-72-01-572-343-00	Park Maintenance Contract	66,000	33,000	Contractual parks maintenance
01-72-01-572-431-00	Electricity	3,783	3,423	
01-72-01-572-432-00	Water	8,008	7,200	
01-72-01-572-434-00	Cable T.V. service	1,509	1,320	
01-72-01-572-440-00	Rentals and Leases	14,400	11,800	
01-72-01-572-460-00	Repairs and Maintenance Serv	35,383	32,500	
01-72-01-572-497-00	Other Obligations	1,301	1,400	
01-72-01-572-510-00	Office Supplies	0	0	
01-72-01-572-520-00	Operating Supplies	27,936	29,500	
01-72-01-572-525-00	Uniforms	3,000	3,000	
01-72-01-572-528-00	Small Tools and Equipment	3,500	4,000	
01-72-01-572-531-00	Landscape Supplies/Materials	35,000	41,500	
01-72-01-572-540-00	Books, Publications, and Dues	0	544	
01-72-01-572-550-00	Educational & Training	577	500	
Capital Outlay				
01-72-01-572-630-00	Improvements Other Than Bldgs.	41,000	7,500	
01-72-01-572-640-00	Machinery and Equipment	7,008	6,550	
Total P&R Maintenance		**$1,408,590**	**$1,286,453**	

PARKS & RECREATION DEPARTMENT

Community Center Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-72-02-572-102-00	Regular Salaries and Wages	591,324	669,228	
01-72-02-572-104-00	Overtime	12,260	8,000	
01-72-02-572-105-00	Special Pay	2,270	3,000	
01-72-02-572-201-00	FICA	45,884	51,657	
01-72-02-572-202-00	Retirement	56,533	49,640	
01-72-02-572-203-00	Life and Health Insurance	75,469	92,563	
01-72-02-572-204-00	Workers' Compensation	15,281	17,708	
Operating Expenditures				
01-72-02-572-310-00	Professional Services	13,915	54,400	
01-72-02-572-340-00	Other Contractual	12,688	11,170	
01-72-02-572-344-00	Instructors payments	38,688	39,648	
01-72-02-572-400-00	Travel and Per Diem	0	1,000	
01-72-02-572-411-00	Telephone	5,040	5,154	
01-72-02-572-431-00	Electricity	140,000	139,440	
01-72-02-572-432-00	Water	24,000	32,896	
01-72-02-572-433-00	Gas	1,853	1,050	
01-72-02-572-440-00	Rentals and Leases	4,728	7,000	
01-72-02-572-460-00	Repairs and Maintenance Service	77,998	65,880	
01-72-02-572-470-00	Printing & Binding	0	1,700	
01-72-02-572-497-00	Other Obligation	12,971	13,375	
01-72-02-572-510-00	Office Supplies	2,000	2,500	
01-72-02-572-520-00	Operating Supplies	21,417	24,500	
01-72-02-572-525-00	Uniforms	2,277	2,270	
01-72-02-572-528-00	Small Tools and Equipment	2,000	2,000	
01-72-02-572-531-00	Landscape Supplies/Materials	2,500	3,500	
01-72-02-572-540-00	Memberships & Subcriptions	250	250	
01-72-02-572-550-00	Educational & Training	0	1,000	
Total BTF Community Center		**$1,161,346**	**$1,300,529**	

PARKS & RECREATION DEPARTMENT

Athletics Program

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-72-04-572-102-00	Regular Salaries and Wages	231,346	289,638	
01-72-04-572-104-00	Overtime	7,082	6,500	
01-72-04-572-105-00	Special Pay	2,319	2,400	
01-72-04-572-201-00	FICA	18,137	22,394	
01-72-04-572-202-00	Retirement	16,687	21,829	
01-72-04-572-203-00	Life and Health Insurance	39,904	56,349	
01-72-04-572-204-00	Workers' Compensation	7,263	8,715	
Operating Expenditures				
01-72-04-572-310-00	Professional Services	43,000	58,750	
01-72-04-572-340-00	Other Contractual Services	45,400	39,900	
01-72-04-572-400-00	Travel and Per Diem	1,000	10,000	
01-72-04-572-440-00	Rental and Leases	25,000	27,500	
01-72-04-572-450-00	Insurance	11,000	14,000	
01-72-04-572-470-00	Printing & Binding	1,000	5,000	
01-72-04-572-510-00	Office Supplies	500	500	
01-72-04-572-520-00	Operating Supplies	192,800	115,200	
01-72-04-572-540-00	Memberships & Subscriptions	9,000	10,750	
Total Athletic Division		**$651,438**	**$689,424**	

GENERAL SERVICES DEPARTMENT

Purchasing Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-13-05-513-102-00	Regular Salaries and Wages	220,571	223,375	
01-13-05-513-105-00	Special Pay	1,085	1,080	
01-13-05-513-201-00	FICA	16,597	17,222	
01-13-05-513-202-00	Retirement	23,361	30,096	
01-13-05-513-203-00	Life and Health Insurance	24,944	26,218	
01-13-05-513-204-00	Workers' Compensation	500	445	
Operating Expenditures				
01-13-05-513-400-00	Travel & Per Diem	640	813	
01-13-05-513-421-00	Postage & Freight	50	50	
01-13-05-513-440-00	Rentals and Leases	1,627	1,715	
01-13-05-513-470-00	Printing	500	70	
01-13-05-513-510-00	Office Supplies	250	525	
01-13-05-513-520-00	Operating Supplies	34	90	
01-13-05-513-540-00	Books, Publications, and Dues	760	960	
01-13-05-513-550-00	Educational & Training	800	1,150	
Total Purchasing		**$291,719**	**$303,809**	

GENERAL SERVICES DEPARTMENT

Information Technology Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-16-01-516-102-00	Regular Salaries and Wages	758,742	736,914	
01-16-01-516-104-00	Overtime	40,000	35,000	
01-16-01-516-105-00	Special Pay	8,501	9,000	
01-16-01-516-201-00	FICA	58,596	60,363	
01-16-01-516-202-00	Retirement	74,421	78,368	
01-16-01-516-203-00	Life and Health Insurance	106,911	101,599	
01-16-01-516-204-00	Workers' Compensation	1,552	1,531	
Operating Expenditures				
01-16-01-516-310-00	Professional Services	102,135	72,574	
01-16-01-516-400-00	Travel & Per Diem	9,000	6,000	
01-16-01-516-410-00	Communications Svc.	256,341	269,556	
01-16-01-516-411-00	Telephone Services	30,757	35,000	
01-16-01-516-421-00	Postage & Freight	50	100	
01-16-01-516-440-00	Rental & Leases	1,200	1,200	
01-16-01-516-460-00	Repairs and Maintenance Service	169,571	141,500	
01-16-01-516-493-00	Software License	563,525	568,608	
01-16-01-516-510-00	Office Supplies	1,200	1,200	
01-16-01-516-520-00	Operating Supplies	4,500	5,700	
01-16-01-516-521-00	Computers	65,000	49,500	
01-16-01-516-524-00	Computer software < $5K	0	500	
01-16-01-516-525-00	Uniforms	0	0	
01-16-01-516-540-00	Books, Publications, and Dues	2,000	1,870	
01-16-01-516-550-00	Educational & Training	4,733	10,000	
Operating Expenditures				
01-16-01-516-642-00	Computer Hardware Upgrade	66,211	103,000	
01-16-01-516-643-00	Computer Software	19,975	8,000	
Total IT		**$2,344,921**	**$2,297,083**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

GENERAL SERVICES DEPARTMENT

Fleet Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-19-03-519-102-00	Regular Salaries and Wages	162,715	164,219	
01-19-03-519-105-00	Special Pay	1,205	1,200	
01-19-03-519-201-00	FICA	12,097	12,229	
01-19-03-519-202-00	Retirement	11,550	14,049	
01-19-03-519-203-00	Life and Health Insurance	23,987	23,090	
01-19-03-519-204-00	Workers' Compensation	2,994	2,834	
Operating Expenditures				
01-19-03-519-310-00	Professional Services	0	1,500	
01-19-03-519-400-00	Travel & Per Diem	1,040	1,500	
01-19-03-519-460-00	Repairs and Maintenance Service	580,000	550,000	
01-19-03-519-510-00	Office Supplies	1,000	500	
01-19-03-519-520-00	Operating Supplies	1,500	1,500	
01-19-03-519-525-00	Uniforms	400	0	
01-19-03-519-527-00	Gasoline & Lubricants	1,145,000	1,174,750	
01-19-03-519-540-00	Books, Publications, and Dues	50	700	
01-19-03-519-550-00	Educational & Training	653	1,100	
Capital Outlay				
01-19-03-519-640-00	Machinery & Equipment	313,642	0	
Total Fleet		**$2,257,833**	**$1,949,171**	

City of Miami Gardens

FY 2014-2015 Annual Budget

General Fund

GENERAL SERVICES DEPARTMENT

City Hall Maintenance Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-19-04-519-102-00	Regular Salaries and Wages	0	199,003	
01-19-04-519-105-00	Special Pay	0	2,160	
01-19-04-519-201-00	FICA	0	15,389	
01-19-04-519-202-00	Retirement	0	14,667	
01-19-04-519-203-00	Life and Health Insurance	0	28,545	
01-19-04-519-204-00	Workers' Compensation	0	1,745	
Operating Expenditures				
01-19-04-519-340-00	Contractual Services	0	95,472	
01-19-04-519-431-00	Electricity	0	205,200	
01-19-04-519-432-00	Water	0	60,000	
01-19-04-519-433-00	Cable Service	0	1,620	
01-19-04-519-460-00	Repairs and Maintenance Service	0	168,310	
01-19-04-519-520-00	Operating Supplies	0	1,280	
01-19-04-519-525-00	Uniforms	0	400	
01-19-04-519-527-00	Gasoline & Lubricants	0	5,000	
Total Fleet		**$0**	**$798,791**	

GENERAL SERVICES DEPARTMENT

Non-Departmental Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
01-19-01-519-205-00	Unemployment Compensation	55,000	55,000	
Operating Expenditures				
01-19-01-519-310-00	Professional Services	182,902	9,860	
01-19-01-519-340-00	Other Contractual	1,828,323	1,851,478	
01-19-01-519-421-00	Postage & Freight	36,800	41,328	
01-19-01-519-431-00	Electricity	126,289	0	
01-19-01-519-432-00	Water	20,800	0	
01-19-01-519-440-00	Rentals and Leases	513,734	0	
01-19-01-519-450-00	Insurance	1,510,787	1,444,415	
01-19-01-519-460-00	Repairs and Maintenance Service	80,000	0	
01-19-01-519-470-00	Printing & Binding	1,500	1,000	
01-19-01-519-492-00	10th Year Anniversary	20,800	0	
01-19-01-519-497-00	Other Obligations	57,035	68,322	
01-19-01-519-520-00	Operating Supplies	19,056	6,620	
01-19-01-519-525-00	Uniforms	500	0	
01-19-01-519-540-00	Books, Publications, and Dues	305	130	
Non-Operating Expenditures				
01-19-01-519-915-30	Transfer to Capital Projs Fund	5,204,701	5,123,069	
01-19-01-519-918-21	Transfer to Debt Service Fund	2,526,783	1,321,908	
01-19-01-519-993-00	Emergerency Reserve Build Up	0	7,722	
Total Non-Departmental		**$12,185,315**	**$9,930,852**	

Total General Fund Expenditures	**$64,966,087**	**$63,372,870**

General Fund Revenues (-) Expenditures	**-$2,200,000**	**$13,738**

City of Miami Gardens

FY 2014-2015 Annual Budget

Transportation Fund

Revenues

		Estimated 09/30/14	Manager's 2015 Budget	Notes
10-00-00-312-410-00	First Local Option Fuel Tax	1,547,985	1,509,517	As per State Estimate
10-00-00-312-420-00	Second Local Option Fuel Tax	603,026	580,000	As per State Estimate
10-00-00-312-600-00	CITT	3,720,000	3,625,000	
10-00-00-322-002-00	Public Works Bldg Permit Fees	70,497	60,000	
10-00-00-329-100-00	Banners Permits	1,560	2,000	
10-00-00-334-390-00	FDOT - Landscape agm	35,000	35,000	
10-00-00-334-492-00	School Safety Grant	58,415	0	
10-00-00-335-120-00	State Revenue Sharing	1,011,927	1,015,775	As per State Estimate
10-00-00-345-200-00	Surcharge	9,000	6,500	
10-00-00-361-100-00	Interest	5,000	5,000	
10-00-00-362-100-00	Bus Benches	0	210,000	
10-00-00-366-000-00	Contributions and Donations	111,702	0	
10-00-00-369-900-00	Other Miscellaneous Revenues	76	0	
10-00-00-381-029-41	Inter Transf - Stormwater	180,258	182,061	
10-00-00-389-900-00	Fund Balance			
10-00-00-389-900-01	Fund Balance CITT			
10-00-00-389-901-00	Reappropriate CITT fund balance			
Total Revenues		**$7,354,446**	**$7,230,852**	

Total Transportation Fund Revenues	**$7,354,446**	**$7,230,852**

Transportation Fund

Expenditures

PUBLIC WORKS DEPARTMENT
Administration Division

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
10-41-00-541-102-00	Regular Salaries and Wages	365,824	307,743	
10-41-00-541-105-00	Overtime	1,500	1,200	
10-41-00-541-105-00	Special Pay	6,634	6,060	
10-41-00-541-201-00	FICA	27,236	23,836	
10-41-00-541-202-00	Retirement	40,440	41,600	
10-41-00-541-203-00	Life and Health Insurance	39,058	35,194	
10-41-00-541-204-00	Workers' Compensation	11,162	12,017	
10-41-00-541-205-00	Unemployment Compensation	3,000	3,000	
Operating Expenditures				
10-41-00-541-310-00	Professional Services	0	2,000	
10-41-00-541-400-00	Travel and Per Diem	2,200	2,000	
10-41-00-541-421-00	Postage & Freight	100	100	
10-41-00-541-440-00	Rentals and Leases	1,500	2,000	
10-41-00-541-460-00	Repairs and Maintenance	2,000	1,000	
10-41-00-541-497-00	Other Obligations	1,900	2,150	
10-41-00-541-510-00	Office Supplies	2,300	2,000	
10-41-00-541-520-00	Operating Supplies	500	1,000	
10-41-00-541-525-00	Uniforms	300	300	
10-41-00-541-527-00	Gasoline & Lubricants	73,410	69,360	
10-41-00-541-540-00	Books, Publications, and Dues	517	500	
10-41-00-541-550-00	Educational & Training	875	3,000	
Non-Operating Expenditures				
10-41-00-541-914-01	Transfer to General Fund	371,438	375,152	
10-41-00-541-918-21	Transfer to Debt Service Fund	388,945	434,403	
10-41-00-541-991-00	Working Capital Reserve	0	210,000	
Total Adminsitration		**$1,340,839**	**$1,535,616**	

FY 2014-2015 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
10-41-01-541-102-00	Regular Salaries and Wages	92,054	93,298	
10-41-01-541-104-00	Overtime	700	500	
10-41-01-541-105-00	Speical Pay	1,401	1,200	
10-41-01-541-201-00	FICA	7,200	7,234	
10-41-01-541-202-00	Retirement	6,492	7,416	
10-41-01-541-203-00	Life and Health Insurance	13,005	12,446	
10-41-01-541-204-00	Workers' Compensation	1,455	2,873	
Operating Expenditures				
10-41-01-541-400-00	Travel and Per Diem	2,284	2,000	
10-41-01-541-421-00	Postage & Freight	20	150	
10-41-01-541-470-00	Printing & Binding	200	2,000	
10-41-01-541-494-00	Advertising	0	4,000	Program Advertising
10-41-01-541-510-00	Office Supplies	500	1,100	
10-41-01-541-520-00	Operating Supplies	21,000	18,000	Gloves, Rakes, trashbags, etc
10-41-01-541-530-00	Road Materials and Supplies	3,000	14,000	Signs, plants etc.
10-41-01-541-540-00	Books, Publications and Dues	325	400	
10-41-01-541-550-00	Educational & Training	1,000	1,000	
Non-Operating Expenditures				
10-41-01-541-820-00	Aid to other Community Services	2,500	0	
Total Keep MG Beautiful		**$153,136**	**$167,617**	

City of Miami Gardens

FY 2014-2015 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Streets Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
10-41-02-541-102-00	Regular Salaries and Wages	1,118,290	1,001,742	
10-41-02-541-104-00	Overtime	6,000	4,000	
10-41-02-541-105-00	Speical Pay	2,391	2,400	
10-41-02-541-201-00	FICA	84,199	73,660	
10-41-02-541-202-00	Retirement	49,205	72,446	
10-41-02-541-203-00	Life and Health Insurance	177,710	178,535	
10-41-02-541-204-00	Workers' Compensation	75,337	71,457	
10-41-02-541-205-00	Unemployment Compensation	0	0	
10-41-02-541-206-00	ICMA Deferred Comp - Benefit	2,477	2,709	
Operating Expenditures				
10-41-02-541-310-00	Professional Services	13,000	48,900	
10-41-02-541-340-00	Other Contractural	50,487	60,000	Trash disposal service
10-41-02-541-400-00	Travel and Per Diem	0	250	
10-41-02-541-421-00	Postage & Freight	20	300	
10-41-02-541-431-00	Electricity	3,879	5,332	
10-41-02-541-432-00	Water	105,969	75,568	
10-41-02-541-440-00	Rentals and Leases	0	1,000	
10-41-02-541-460-00	Repairs and Maintenance Service	20,000	20,000	
10-41-02-541-520-00	Operating Supplies	4,500	5,000	
10-41-02-541-525-00	Uniforms	2,500	2,000	
10-41-02-541-528-00	Small Tools and Equipment	4,500	5,000	
10-41-02-541-530-00	Road Materials and Supplies	76,850	80,000	
10-41-02-541-540-00	Books, Publications and Dues	590	600	
10-41-02-541-550-00	Educational & Training	1,457	2,000	
Capital Outlay				
10-41-02-541-630-00	Improvements Other Than Bldgs.	155,261	0	
10-41-02-541-640-00	Machinery & Equipment	8,654	13,000	
Non-Operating Expenses				
10-41-02-541-991-00	Working Capital Reserve	0	303,413	3 cents gas tax
Total Streets Division		**$1,963,275**	**$2,029,312**	

City of Miami Gardens

FY 2014-2015 Annual Budget

Transportation Fund

DEVELOPMENT SERVICES

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Capital Projects

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
10-41-05-541-102-00	Regular Salaries and Wages	0	153,682	Engineer and Engineer inspectors
10-41-05-541-105-00	Speical Pay	0	1,380	
10-41-05-541-201-00	FICA	0	11,723	
10-41-05-541-202-00	Retirement	0	11,331	
10-41-05-541-203-00	Life and Health Insurance	0	24,317	
10-41-05-541-204-00	Workers' Compensation	0	5,670	
Operating Expenditures				
10-41-05-541-310-00	Professional Services	50,092	65,000	
10-41-05-541-431-00	Electricity	19,000	19,111	
10-41-05-541-432-00	Water	220,000	221,334	
10-41-05-541-470-00	Printing & Binding	0	2,000	
10-41-05-541-494-00	Adertising	1,500	2,000	
10-41-05-541-530-00	Road Supplies	5,000	10,000	
Capital Outlay				
10-41-05-541-630-00	Improvements Other Than Bldgs.	2,921,718	2,137,895	
Non-Oerating Expenses				
10-41-05-541-991-00	Working Capital Reserve	0	0	
Total CITT - Capital Projects		**$3,217,310**	**$2,665,442**	

City of Miami Gardens

FY 2014-2015 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Transit

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
10-41-06-541-102-00	Regular salaries & Wages	78,099	112,265	
10-41-06-541-104-00	Overtime	1,300	1,000	
10-41-06-541-105-00	Special Pay	0	600	
10-41-06-541-201-00	FICA	5,982	9,267	
10-41-06-541-202-00	Retirement	5,443	8,285	
10-41-06-541-203-00	Health Insurance	5,489	23,914	
10-41-06-541-204-00	Worker's Compensation	5,200	4,535	
Operating Expenses				
10-41-06-541-310-00	Professional Services	36,777	350,000	
10-41-06-541-450-00	Insurance	50,000	50,000	
10-41-06-541-460-00	Repiars & Maintenance	242,570	210,000	
10-41-06-541-494-00	Advertising	2,500	2,000	
10-41-06-541-520-00	Operating Supplies	36,000	0	
10-41-06-541-528-00	Small Tools and Equipment	0	1,000	
Capital Outlay				
10-41-06-541-630-00	Improvements Other Than Bldgs.	54,856	60,000	
10-41-06-541-640-00	Machinery & Equipment	0	0	
Total CITT - Transit		**$524,217**	**$832,866**	

City of Miami Gardens

FY 2014-2015 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Settlement

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Capital Expenditures				
10-41-07-541-630-00	Infrastructure Improvements	$221,887	$0	
Non-Oerating Expenses				
10-41-06-541-991-00	Working Capital Reserve	0	0	
Total CITT - Settlement		**$221,887**	**$0**	

Total Expenditures Transportation Fund	**$7,420,664**	**$7,230,852**

Transportation Fund Revnues (-) Expenditures	**-$66,218**	**$0**

City of Miami Gardens

FY 2014-2015 Annual Budget

Development Services Fund

Revenues

		Estimated 09/30/14	Manager's 2015 Budget	Notes
15-00-00-322-000-00	Planning & Zoning Fees	276,915	0	Transf to General Fund in FY 2015
15-00-00-322-002-00	Building Permit Fees	1,703,992	1,568,700	
15-00-00-322-003-00	Bldg. Certificate Compliance	27,635	20,000	
15-00-00-322-004-00	40 Year Recertification	8,000	5,000	
15-00-00-322-006-00	OT Inspection Fees	13,000	6,300	
15-00-00-322-007-00	Community Development District Fees	6,390	6,200	
15-00-00-345-100-00	Unsafe Structure charges	11,745	18,000	
15-00-00-345-200-00	Technology Surcharge	240,051	235,275	
15-00-00-345-200-00	Cost Recovery	36,913	0	Transf to General Fund in FY 2015, revenue related to planning and zoning cost recovery
Total Revenues		**$2,324,641**	**$1,859,475**	

Total Revenues Development Service Fund	**$2,324,641**	**$1,859,475**

City of Miami Gardens

FY 2014-2015 Annual Budget

Development Services Fund

Expenditures

PLANNING & ZONING SERVICE DEPARTMENT

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
15-24-01-524-102-00	Regular Salaries & Wages	214,990	0	Division moved to General Fund per Florida Statute
15-24-01-524-105-00	Special Pay	2,773	0	
15-24-01-524-201-00	FICA	16,530	0	
15-24-01-524-202-00	Retirement	15,187	0	
15-24-01-524-203-00	Life & Health Insurance	23,056	0	
15-24-01-524-204-00	Workers' Compensation	444	0	
15-24-01-524-205-00	Unemployment Compensation	0	0	
Operating Expenditures				
15-24-01-524-310-00	Professional Services	12,500	0	
15-24-01-524-340-00	Other Contractual	0	0	
15-24-01-524-400-00	Travel & Per Diem	60	0	
15-24-01-524-421-00	Postage	0	0	
15-24-01-524-440-00	Rentals and Leases	4,465	0	
15-24-01-524-470-00	Printing & Binding	800	0	
15-24-01-524-493-00	Software License	1,800	0	
15-24-01-524-494-00	Advertising	20,676	0	
15-24-01-524-510-00	Office Supplies	600	0	
15-24-01-524-520-00	Operating Supplies	1,900	0	
15-24-01-524-540-00	Books, Publications and Dues	1,713	0	
15-24-01-524-550-00	Educational & Training	160	0	
Non-Operating Expenditures				
15-24-01-524-914-01	Transfer to General Fund	97,925	0	
Total P&Z Division		**$415,579**	**$0**	

City of Miami Gardens

FY 2014-2015 Annual Budget

Development Services Fund

BUILDING SERVICES DEPARTMENT

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
15-24-02-524-102-00	Regular Salary & Wages	1,075,417	1,092,043	
15-24-02-524-105-00	Overtime	13,000	6,000	
15-24-02-524-105-00	Special Pay	5,436	5,640	
15-24-02-524-201-00	FICA	83,006	84,231	
15-24-02-524-202-00	Retirement	83,064	90,465	
15-24-02-524-203-00	Life & Health Insurance	87,852	90,184	
15-24-02-524-204-00	Workers' Compensation	12,800	14,480	
15-24-02-524-205-00	Unemployment Compensation	500	500	
Operating Expenditures				
15-24-02-524-310-00	Professional Services	13,000	3,600	
15-24-02-524-340-00	Other Contractual	12,000	30,496	
15-24-02-524-400-00	Travel & Per Diem	1,500	1,045	
15-24-02-524-421-00	Postage & Freight	798	500	
15-24-02-524-440-00	Rentals & Leases	5,460	3,120	
15-24-02-524-460-00	Repairs and Maintenance Service	550	400	
15-24-02-524-470-00	Printing & Binding	832	250	
15-24-02-524-510-00	Office Supplies	2,100	2,100	
15-24-02-524-520-00	Operating Supplies	1,100	1,108	
15-24-02-524-525-00	Uniforms	2,000	2,000	
15-24-02-524-527-00	Gasoline & Lubricants	10,695	11,220	
15-24-02-524-540-00	Books, Publications & Dues	1,750	1,750	
15-24-02-524-550-00	Educational & Training	500	1,044	
Non-Operating Expenditures				
15-24-02-524-914-01	Transfer to General Fund	387,351	391,225	
15-24-02-524-918-21	Transfer to Debt Service Fund	0	26,075	
Total Building Services		**$1,800,712**	**$1,859,475**	

Total Expenditures Development Services Fund	**$2,216,291**	**$1,859,475**

Development Services Fund Revenues (-) Expenditures	**$108,350**	**$0**

City of Miami Gardens

FY 2014-2015 Annual Budget

Capital Projects Fund

Revenues

		Estimated 09/30/14	Manager's 2015 Budget	Notes
30-00-00-334-493-00	Pedestrian Safety Trail	630,594	0	
30-00-00-334-721-00	FDOT Turnpike Improvements	35,539	0	
30-00-00-337-711-00	Rolling Oaks Park	793,000	0	
30-00-00-337-713-00	GO Master Plan	11,000	0	
30-00-00-733-715-00	BTF Community Ctr. FF&E	70,795	0	
30-00-00-733-716-00	North Dade Optimist Park	962,220	0	
30-00-00-337-718-00	NW 7 Ave Reconstruction	71,136	0	
30-00-00-337-727-00	GO for BTF Fence	2,214	0	
30-00-00-366-102-00	Rebate from Build American Bonds	1,170,037	1,162,471	
30-00-00-381-030-01	Transfer from General Fund	5,204,701	5,123,069	
30-00-00-384-100-00	Loan Proceeds	60,000,000	0	
30-00-00-389-901-00	Reappropriated from Fund Balance	10,973,743	60,000,000	
Total Revenues		**$79,924,979**	**$66,285,540**	

Total Revenues Capital Projs. Fund	**$79,924,979**	**$66,285,540**

City of Miami Gardens

FY 2014-2015 Annual Budget

Capital Projects Fund

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
30-12-01-512-102-00	Regular Salaries and Wages	453,117	267,061	
30-12-01-512-105-00	Special Pay	1,292	1,200	
30-12-01-512-201-00	FICA	9,116	20,970	
30-12-01-512-202-00	Retirement	8,373	19,346	
30-12-01-512-203-00	Life and Health Insurance	34,751	36,235	
30-12-01-512-204-00	Workers' Compensations	6,621	4,688	
Operating Expenditures				
30-12-01-512-310-00	Professional Services	43,690	10,000	
30-19-01-519-310-00	City Hall Bond bond cousel/trustee fees	5,000	5,000	
30-72-00-572-310-00	G.O. Bond Master Plan	11,000	0	
30-12-01-512-340-00	Other Contractual - Legal	65,000	80,000	
30-12-01-512-400-00	Travel and Per Diem	0	600	
30-12-01-512-421-00	Postage & Freight	100	200	
30-12-01-512-470-00	Printing & Binding	759	500	
30-12-01-512-494-00	Advertising	378	600	
30-12-01-512-510-00	Office Supplies	2,500	3,000	
30-12-01-512-520-00	Operating Supplies	2,490	1,000	
30-12-01-512-524-00	Compuer Software	0	1,660	
30-12-01-512-540-00	Books, Publications and Dues	850	450	
30-12-01-512-550-00	Educational & Training	600	3,200	
Capital Outlay				
30-12-01-512-621-03	City Hall Complex	10,926,791	0	
30-21-01-521-640-00	Police Crime Prevent Equip GO Project		4,000,000	
30-41-02-541-631-05	NW 7 Ave Reconstruction	71,136	0	
30-41-02-541-631-06	Turnpike Wall	35,539	0	
30-41-02-541-631-20	Pedestrian Safety & Trail Enhancement	630,594	0	
30-41-02-541-631-14	Arch Renovation	3,605	0	
30-72-00-572-621-02	BTF Community Center FF&E	70,795	0	
30-72-00-572-621-03	Amphitheatre	0	0	
30-72-00-572-631-08	Rolling Oaks	793,000	0	
30-72-00-572-631-12	North Dade Optimist Park	962,220	0	
30-72-00-572-631-18	BTF Fence	2,214	0	
30-72-00-572-631-18	Recreation GO Bond Projects		56,000,000	
Non-Operating Expenditures				
30-12-01-512-914-01	Transfer to General Fund	241,898	0	
30-12-01-512-918-21	Transfer to Debt Service Fund	5,829,579	5,829,829	
30-12-01-512-991-00	Fund Balance			
Total Exps. Capital Improvements		**$20,213,008**	**$66,285,540**	

Total Exps. Capital Improvements	**$20,213,008**	**$66,285,540**

Revenues (-) Expenditures		
CIP Fund	**$59,711,971**	**$0**

City of Miami Gardens

FY 2014-2015 Annual Budget

Stormwater Utility Fund

Revenues

		Estimated 09/30/14	Manager's 2015 Budget	Notes
41-00-00-325-200-00	Stormwater Assessments	3,489,549	3,578,616	77k ERUs @ $4ea per month
41-00-00-329-500-00	Stormwater Permit Fees	52,000	52,000	
41-00-00-334-360-00	State Grant - STW	24,000	360,000	
41-00-00-361-100-00	Interest	4,000	4,000	
41-00-00-389-900-00	Fund Balance	0	0	
Total Stormwater Fund		**$3,569,549**	**$3,994,616**	

Total Revenues Special Revenue Fund	**$3,569,549**	**$3,994,616**

City of Miami Gardens

FY 2014-2015 Annual Budget

Stormwater Utility Fund - Operating Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
41-41-03-538-102-00	Regular Salaries and Wages	685,584	570,070	
41-41-03-538-104-00	Overtime	2,000	1,000	
41-41-03-538-105-00	Special Pay	7,602	4,800	
41-41-03-538-201-00	FICA	51,471	44,742	
41-41-03-538-202-00	Retirement	48,567	41,659	
41-41-03-538-203-00	Life and Health Insurance	103,212	90,489	
41-41-03-538-204-00	Workers' Compensation	28,897	31,823	
Operating Expenditures				
41-41-03-538-310-00	Professional Services	447,502	455,000	
41-41-03-538-315-00	Fee Collection Charges	44,991	33,000	
41-41-03-538-340-00	Other Contractual	345,388	225,148	
41-41-03-538-400-00	Travel and Per Diem	1,500	1,500	
41-41-03-538-421-00	Postage & Freight	6,500	200	
41-41-03-538-431-00	Electricity	6,500	8,906	
41-41-03-538-432-00	Water	2,700	2,604	
41-41-03-538-440-00	Rentals and Leases	4,000	5,000	
41-41-03-538-460-00	Repairs and Maintenance Serv	45,000	50,000	
41-41-03-538-470-00	Printing & Binding	4,000	1,000	
41-41-03-538-493-00	Software License	2,917	1,000	
41-41-03-538-494-00	Advertising	3,500	1,500	
41-41-03-538-497-00	Other Obligations	4,010	21,750	
41-41-03-538-510-00	Office Supplies	1,200	1,000	
41-41-03-538-520-00	Operating Supplies	12,000	11,250	
41-41-03-538-524-00	Software	3,025	0	
41-41-03-538-525-00	Uniforms	3,000	2,500	
41-41-03-538-527-00	Gasoline & Lubricants	76,424	73,440	
41-41-03-538-528-00	Small Tools and Equipment	5,000	8,000	
41-41-03-538-530-00	Road Materials and Supplies	13,729	6,000	
41-41-03-538-531-00	Landscape Supplies/Materials	136	4,000	
41-41-03-538-540-00	Books, Publications, and Dues	1,815	1,500	
41-41-03-538-550-00	Educational & Training	3,406	2,600	
Capital Outlay				
41-41-03-538-630-00	Improvements Other Than Bldgs.	671,319	0	
41-41-03-538-631-19	Inf. Imp - NW 178 Outfall	60,394	0	
41-41-03-538-635-00	Stormwater Treatment Swale Projects	4,499	100,000	
41-41-03-538-640-00	Machinery and Equipment	32,924	0	
Debt Service				
41-41-03-538-710-00	Principal - Debt Service	308,522	377,480	
41-41-03-538-720-00	Interest - Debt Service	357,694	254,921	
Non-Operating Expenditures				
41-41-03-538-914-01	Transfer to General Fund	250,746	253,253	
41-41-03-538-917-00	Transfer to Transportation Fund	180,258	182,061	
41-41-03-538-991-00	Working capital reserve	0		
Total Stormwater Operations		**$3,831,932**	**$2,869,194**	

Stormwater Utility Fund - Engineering Division

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Personnel Services				
41-41-03-538-102-00	Regular Salaries and Wages	0	73,567	
41-41-03-538-105-00	Special Pay	0	420	
41-41-03-538-201-00	FICA	0	5,383	
41-41-03-538-202-00	Retirement	0	5,424	
41-41-03-538-203-00	Life and Health Insurance	0	6,507	
41-41-03-538-204-00	Workers' Compensation	0	422	
Operating Expenses				
41-41-09-538-310-00	Professional Services	0	30,000	
41-41-09-538-400-00	Travel and Per Diem	0	750	
41-41-09-538-421-00	Postage & Freight	0	6,500	
41-41-09-538-470-00	Printing & Binding	0	3,000	
41-41-09-538-510-00	Office Supplies	0	500	
41-41-09-538-524-00	Computer software	0	1,800	
41-41-09-538-525-00	Uniforms	0	255	
41-41-09-538-540-00	Books, Publications, and Dues	0	505	
41-41-09-538-550-00	Educational & Training	0	500	
Capital Outlay				
41-41-09-538-630-00	NW 24 Ave Drainage Project	0	200,000	
41-41-09-538-630-00	Vista Verde Drainage Project	0	311,577	
41-41-09-538-630-00	NW 11 Road Improvement Project	0	10,000	
41-41-09-538-630-00	NW 13 Ave Drainage Project	0	50,000	
41-41-09-538-630-00	195/204 Stormwater Project	0	200,000	
41-41-09-538-630-00	Culvert/Headwall Repairs Project	0	218,313	
Total Stormwater Engineering		**$0**	**$1,125,422**	

Total Expenditures		
Stormwater Utility Fund	**$3,831,932**	**$3,994,616**

Stormwater Utility Fund	**-$262,383**	**$0**

City of Miami Gardens

FY 2014-2015 Annual Budget

Community Development Block Grant Fund

Revenues

		Estimated 09/30/14	Manager's 2015 Budget	Notes
14-00-00-331-000-00	CDBG Program Revenue	1,014,829	999,851	
Total Revenues CDBG Fund		**$1,014,829**	**$999,851**	
TOTAL CDBG REVENUES		**$1,014,829**	**$999,851**	

City of Miami Gardens

FY 2014-2015 Annual Budget

Community Development Block Grant Fund

Administrative and Program

Expenditures

		Estimated 09/30/13	Manager's 2014 Budget	Notes
Personnel Services				
14-13-01-513-102-00	Regular Salaries and Wages	92,593	123,148	
14-13-01-513-105-00	Special Pay	780	936	
14-13-01-513-201-00	FICA	6,938	9,421	
14-13-01-513-202-00	Retirement	4,566	9,080	
14-13-01-513-203-00	Life and Health Insurance	12,045	16,751	
14-13-01-513-204-00	Workers' Compensation	283	333	
Operating Expenditures				
14-13-01-513-310-00	Professional Services	11,050	11,050	
14-13-01-513-340-00	Contractual Service	178,950	378,950	
14-13-01-513-342-00	Other Contractual Svc - Public Service	152,225	149,977	
14-13-01-513-346-00	Business Incentinve program	200,000	0	
14-13-01-513-400-00	Travel & Per Diem	1,500	5,000	
14-13-01-513-421-00	Postage & Freight	250	250	
14-13-01-513-440-00	Rentals & Leases	1,800	1,900	
14-13-01-513-470-00	Printing & Binding	150	150	
14-13-01-513-494-00	Advertising	3,000	3,000	
14-13-01-513-510-00	Office Supplies	2,000	2,000	
14-13-01-513-520-00	Operating Supplies	500	1,500	
14-13-01-513-540-00	Books, Publications		2,000	
14-13-10-513-550-00	Educational & Training	1,200	2,000	
Capital Outlay				
14-13-01-513-630-00	Infrastructure Improvements	214,639	204,903	
14-13-01-513-631-18	Parks Improvements			
Capital Outlay				
14-13-01-513-991-00	Working Capital Reserve	75,360	22,502	
Total Expenditures CDBG Program		**$959,829**	**$944,851**	

City of Miami Gardens

FY 2013-2014 Annual Budget

Community Development Block Grant Fund

Direct Services

Expenditures

		Estimated 09/30/13	Manager's 2014 Budget	Notes
Personnel Services				
14-13-06-513-102-00	Regular Salaries and Wages	$34,778	$34,778	
14-13-06-513-105-00	Special Pay	$240	$240	
14-13-06-513-201-00	FICA	$2,580	$2,580	
14-13-06-513-202-00	Retirement	$1,771	$1,771	
14-13-06-513-203-00	Life and Health Insurance	$3,869	$3,869	
14-13-06-513-204-00	Workers' Compensation	$985	$985	
Operating Expenditures				
14-13-06-513-310-00	Professional Services	$10,777	$10,777	
Total Expenditures CDBG Direct Services		**$55,000**	**$55,000**	

TOTAL CDBG EXPENDITURES	**$1,014,829**	**$999,851**

Revenues/Expenditures		
CDBG Fund	**$0**	**$0**

City of Miami Gardens

FY 2014-2015 Annual Budget
Debt Service Fund

Revenues

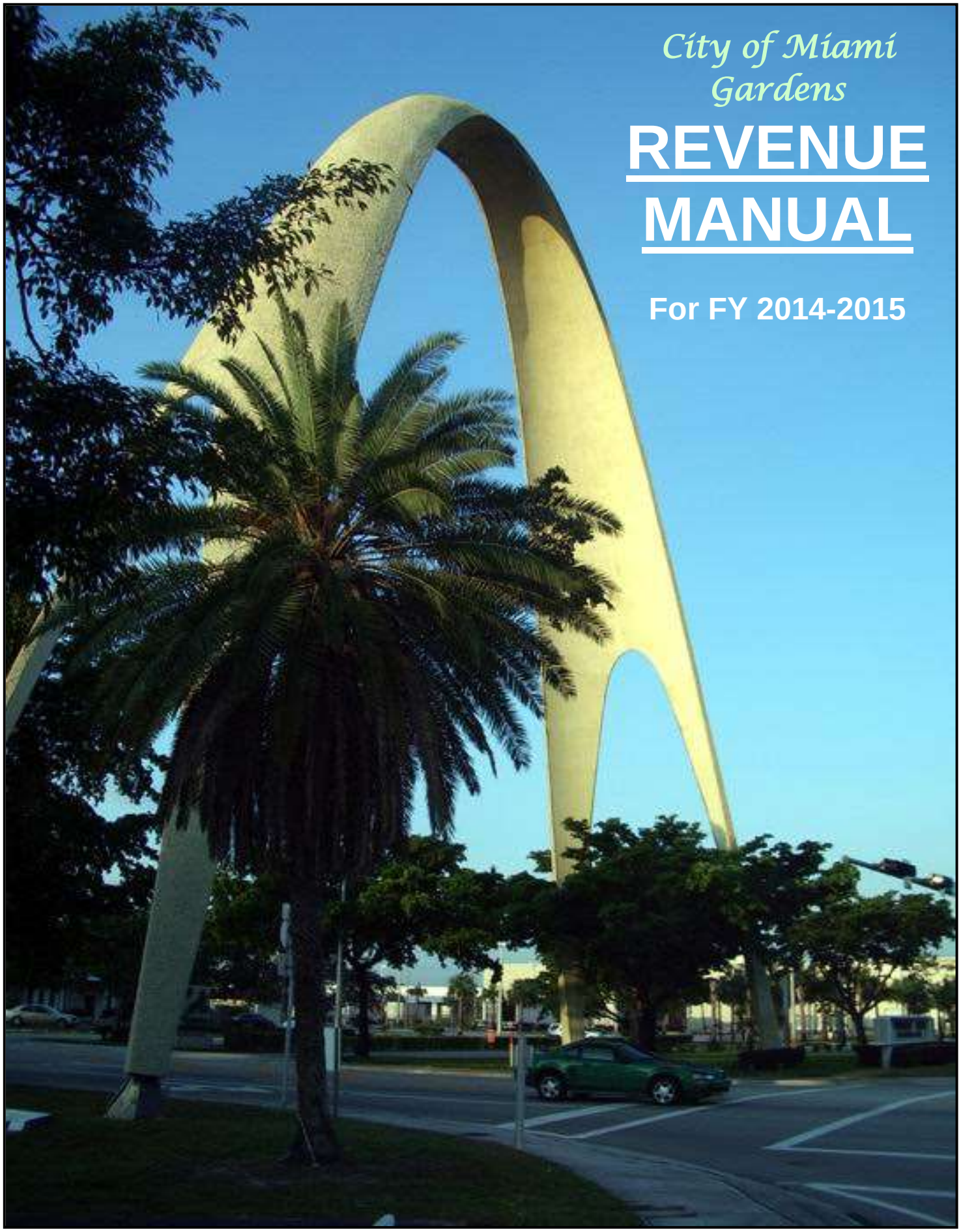
		Estimated 09/30/14	Manager's 2015 Budget	Notes
Property Taxes				
21-00-00-311-000-00	Ad Valorem taxes	0	$4,254,449	1.3 Mill
Other Sources				
21-00-00-381-014-01	Transfer in - General Fund	2,526,783	1,321,908	
21-00-00-381-015-10	Transfer in - Transportation Fund	388,945	434,403	
21-00-00-381-020-15	Transfer in - Development Svc. Fund	0	26,075	
21-00-00-381-025-30	Transfer in - Capital Projects Fund	5,829,579	5,829,829	
21-00-00-389-900-00	Fund Balance	0	0	
21-00-00-389-901-00	Reappropriated Fund Balance	1,258,428	500,000	
Total Revenues Debt Service Fund		**$10,003,735**	**$12,366,664**	

City of Miami Gardens

FY 2014-2015 Annual Budget
Debt Service Fund

Expenditures

		Estimated 09/30/14	Manager's 2015 Budget	Notes
Debt Service				
21-17-01-517-710-02	$2.5M Principal Payment	141,078	146,154	
21-17-01-517-710-03	$14.4M Principal Payment	615,448	642,056	
21-17-01-517-710-05	$7.5M Principal Payment	288,023	298,767	
21-17-01-517-710-06	QNIP Principal Payment	336,700	352,625	
21-17-01-517-710-07	Startup County Debt Payment	351,830	0	
21-17-01-517-710-08	$2M Principal Payment	521,249	0	
21-17-01-517-710-09	$7.3M Principal Payment (Warren Henry)	0	0	
21-17-01-517-710-10	$8.8M Principal Payment	308,350	0	
21-17-01-517-710-11	$4M Principal Payment	149,757	156,820	
21-17-01-517-710-12	$55M Principal Payment	1,095,000	1,150,000	
21-17-01-517-710-13	$3.7M Principal Payment	721,020	730,388	
21-17-01-517-710-14	$60M GO Principal Payment	0	1,330,000	
21-17-01-517-720-02	$2.5M Interest payment	15,734	10,658	
21-17-01-517-720-03	$14.4M Interest payment	462,052	435,444	
21-17-01-517-720-05	$7.5M Interest payment	209,248	198,305	
21-17-01-517-720-06	QNIP Interest Payment	216,570	200,548	
21-17-01-517-720-08	$2M Interest Payment	14,965	0	
21-17-01-517-720-09	$7.3M Interest Payment (Warren Henry)	302,976	0	
21-17-01-517-720-10	$8.8M Interest Payment	399,074	0	
21-17-01-517-720-11	$4M Interest Payment	159,041	151,901	
21-17-01-517-720-12	$55M Interest Payment	3,657,080	3,602,330	
21-17-01-517-720-13	$3.7 Interest Payment	38,540	36,221	
21-17-01-517-720-14	$60M GO Interest Payment	0	2,715,725	
Non-Operating Expenditures				
21-17-01-517-991-00	Reserve	0	208,723	
		$10,003,735	**$12,366,664**	
Total Expenses Debt Service Fund		**$10,003,735**	**$12,366,664**	
Revenues (-) Expenditures				
Debt Service Fund		**$0**	**$0**	



City of Miami Gardens

REVENUE MANUAL

For FY 2014-2015

City of Miami Gardens

Revenue Manual

Table of Contents

General Fund	Page
General Fund	297
Property Tax	298
Electric Franchise Tax	299
Gas Franchise Tax	299
Solid Waste Franchise Tax	300
Electric Utility tax	301
Water Utility Tax	302
Gas Utility Tax	302
Local Communications Svc. Tax	303
Local Business License Tax	304
Certificates of Use	314
Landlord Permit Fees	317
Lien Search Fees	317
Lien Reduction Fees	318
Bid Specification Charge	319
State Revenue Sharing	319
Alcoholic Beverage Licenses	320
Half-Cent Sales Tax	321
County Business License Tax	322
General Fund Overhead Charge	323
Non-Criminal Traffic Fines	323
Parking Fines	324
School Crossing Guard Fines 1	325
School Crossing Guard Fines 2	325
Parks and Recreation Fees	326
Community Center Fees	329
Sports Programing Fees	334
Local Code Violations	335
Alarm Permits	337
Interest Income	337
Insurance Reimbursement	338
Lobbyist Registration Fees	339
Grants and Donations	339
Jazz-in-the-Garden Revenue	340
Passport Fees	341
Police Fees	342
Off-Duty Police Work Fees	342
Miscellaneous Fees/Revenues	343
City Clerk Fees	343
Special Event Fees (Noise Permits)	343
Registration of Foreclosure	343
Rebates	344
Unreserved Fund Balance	344
Red Light Camera Fines	345
Certificate of Re-Occupancy	345
Slot Machine Revenue	346
Towing Franchise Fee	347
Bonds & Capital Lease Proceeds	347
Sale of Assets	348
Event Parking	348
Planning & Zoning Fees	349

Transportation Fund	Page
Transportation Fund	360
1st Local Option Gas Tax	361
2nd Local Option Gas Tax	361
State Revenue Sharing	362
Public Works Permit Fees	363
Banner Fees	368
Grants and Donations	369
Interest Income	369
FDOT Landscaping Agreement	370
Undesignated Fund Balance	371
½-Cent Sales Tax	371

Development Services Fund	Page
Development Service Fund	373
Community Development District Fees	374
Building Fees	374
Technology Surcharge	391

Special Revenue Fund	Page
Special Revenue Fund	392
Impact Fees	393
Law Enforcement Education Trust	394

Capital Projects Fund	Page
Capital Projects Fund	396
Grants and Donations	397
Proceeds of Long Term Debt	397
Transfers-In	398
Interest Income	399

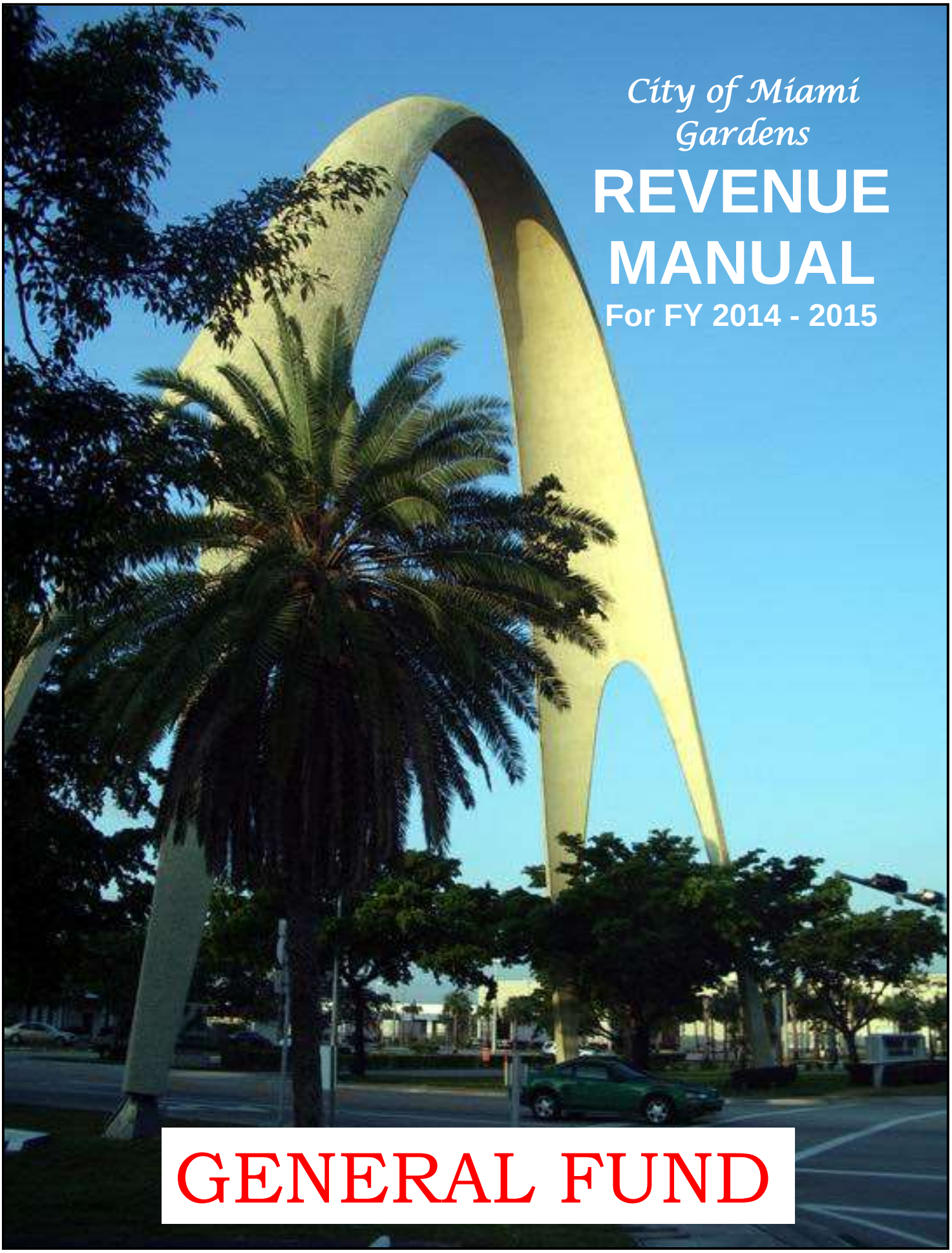
Stormwater Utility Fund	Page
Stormwater Utility Fund	400
Stormwater Fee	401
Flood Plain Management Fees	401
Interest Income	403
Grants and Donations	403
Unreserved Fund Balance	404

CDBG Fund	Page
CDBG Fund	405
Grants and Donations	406

SHIP Fund	Page
SHIP Fund	407
Grants	408

Law Enforcement Trust Fund	Page
Law Enforcement Fund	409
Confiscations	410
Unreserved Fund Balance	410

Debt Service Fund	Page
Debt Service Fund	411
Transfers-In	412



City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

GENERAL FUND

Ad Valorem or Property Tax

Revenue Description
An 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 taxable assessed value. The millage rate is applied to the most recent taxable assessed value as provided by the Miami-Dade Council Property Appraiser.

Taxable assessed 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 = $6.2728 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
01-00-00-311-100-00

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.

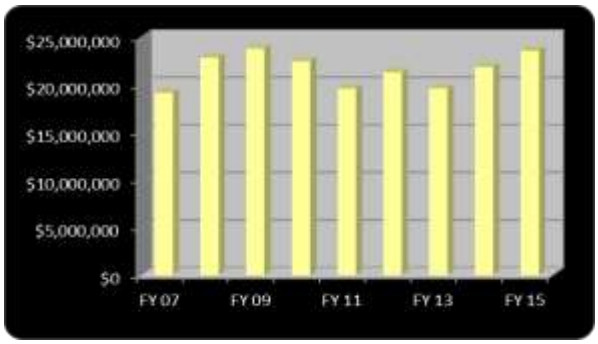
Basis for Budget Estimate
Each June 1, the Miami-Dade County Property Appraiser is required by statute to provide an estimate to each taxing jurisdiction of the estimated taxable valuation of all personal and real property within the jurisdiction. A final estimate is provided on July 1. Using this estimate, the city applies its proposed millage rate to yield the estimated revenue for the coming year. By state statute, the City can only budget 95% of this estimate.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$19,180,662	
FY 08	$22,871,432	19.24%
FY 09	$23,840,155	4.24%
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*	$21,895,932	11.41%
FY 15**	$23,600,098	7.78%

* Estimated
** Budget

History of Property Tax Collections



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 3.6384 mills for FY 2005.

In FY 2007, the City Council voted to start its own police department and raised the millage to 5.1488 raised to cover the transition costs. This rate was maintained for FY 08-09.

For FY-09, City Council adopted the roll-back rate of 5.1402.For FY-10, the roll back rate rose lightly to 5.3734. For FY-12, Council approved a tax rate increase to 6.5616 to rebuild the reserve fund. For FY-13, Council adopted a roll back rate of 6.3260. For FY-14, adopted a rate increase to 6.9363. For FY 15, Council has tentatively adopted the prior year tax rate of 6.9363.

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
01-00-00-323-100-00

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 once a year.

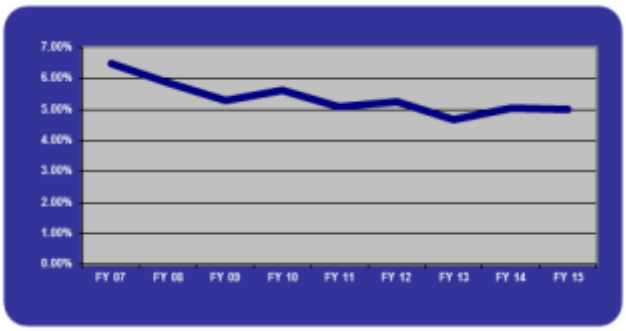
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of new construction.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$3,477,481	
FY 08	$4,188,860	20.46%
FY 09	$3,978,584	-5.02%
FY 10	$4,038,941	1.52%
FY 11	$2,957,525	-26.77%
FY 12	$3,358,782	13.57%
FY 13	$3,023,802	-9.97%
FY 14*	$3,200,000	5.83%
FY 15**	$3,200,000	0.00%

* Estimated
** Budgeted

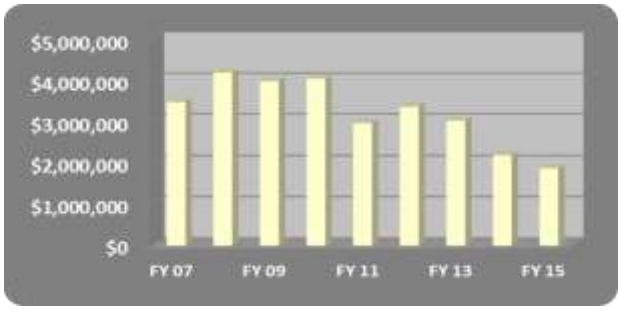
History of Electric Franchise Tax as % of Total General Fund Revenue



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.

History of Electric Franchise Tax Collections



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
01-00-00-323-400-00

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. This is adjusted by estimates of new construction.

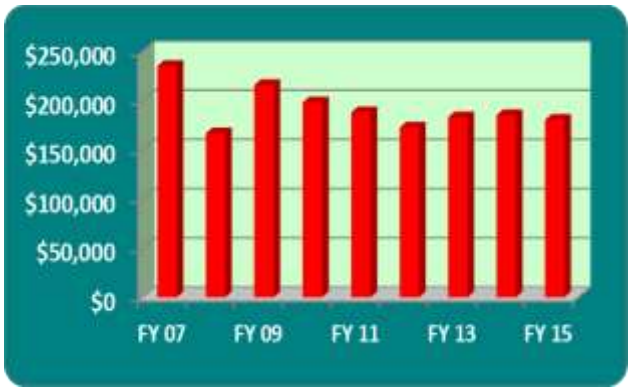
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$234,798	
FY 08	$166,459	-29.11%
FY 09	$215,436	29.42%
FY 10	$197,849	-8.16%
FY 11	$187,734	-5.11%
FY 12	$172,169	-8.29%
FY 13	$182,671	6.10%
FY 14*	$185,000	1.27%
FY 15**	$180,000	-2.70%

* 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.

History of Gas Franchise Fee Collections



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 15% fee on the total billing of franchisees for business conducted within the City. The fee is collected monthly from each provider. For FY 2014, 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
01-00-00-323-700-00

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

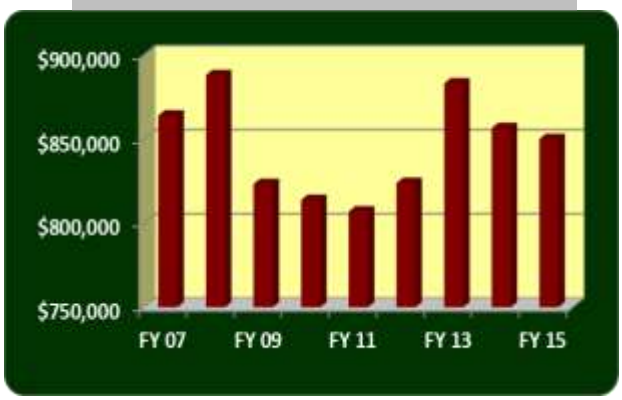
Fiscal Year	*Amount*	*% increase/ (Decrease*
FY 07	$863,951	
FY 08	$888,000	2.78%
FY 09	$823,232	-7.29%
FY 10	$813,856	-1.14%
FY 11	$806,978	-0.85%
FY 12	$823,827	2.09%
FY 13	$883,048	7.19%
FY 14*	$856,521	-3.00%
FY 15**	$850,000	-0.76%

* Estimated
** Budgeted

Discussion
The solid waste franchise fee is one of several franchise fee revenues for the City. Currently, the City has 9 providers. The City's franchise fee is 15% 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.

History of Solid Waste Franchise Fee Collections



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
01-00-00-314-100-00

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 of new commercial construction.

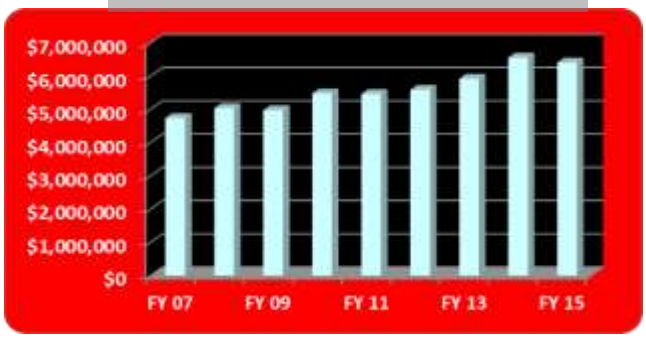
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$4,735,403	
FY 08	$5,032,682	6.28%
FY 09	$4,968,381	-1.28%
FY 10	$5,473,141	10.16%
FY 11	$5,458,988	-0.26%
FY 12	$5,578,789	2.19%
FY 13	$5,915,587	6.04%
FY 14*	$6,551,160	10.74%
FY 15**	$6,400,000	-2.31%

* Estimated
** Budgeted

Discussion
Currently, the City collects utility tax from water, electric and gas utilities operating within the City and a rate of 10% of the customer's bill. The tax is moderately large revenue for the general fund and is of generally low volatility. 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.

History of Electric Utility Tax Collections



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
01-00-00-314-300-00

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 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. This is adjusted by estimates of new commercial construction.

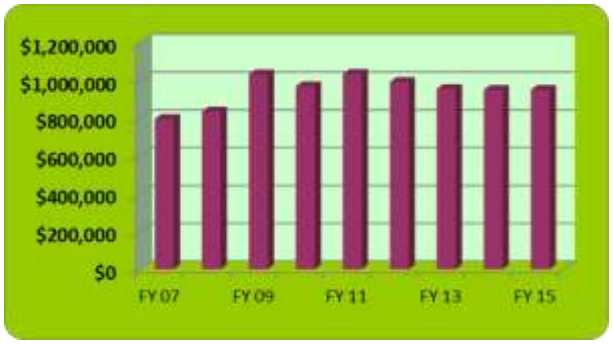
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$796,199	
FY 08	$835,364	4.92%
FY 09	$1,031,801	23.52%
FY 10	$968,843	-6.10%
FY 11	$1,033,985	6.72%
FY 12	$991,323	-4.13%
FY 13	$954,850	-3.68%
FY 14*	$950,000	-0.51%
FY 15**	$950,000	0.00%

* Estimated
** Budgeted

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 moderately large revenue for the general fund and is of low volatility. It can be affected by weather and positively by new construction.

History of Water Utility Tax Collections



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
01-00-00-314-400-00

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. This is adjusted by estimates of new commercial construction.

Collection History

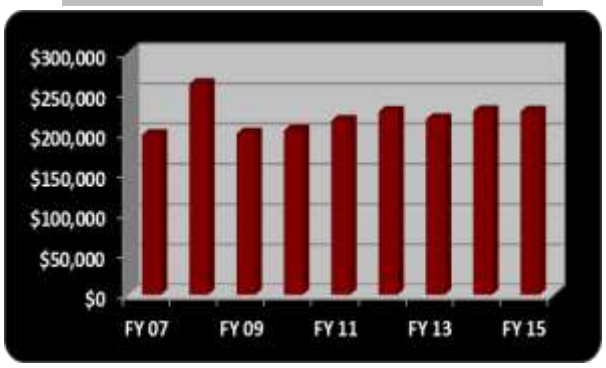
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$198,653	
FY 08	$262,001	31.89%
FY 09	$200,553	-23.45%
FY 10	$204,342	1.89%
FY 11	$216,472	5.94%
FY 12	$227,592	5.14%
FY 13	$218,433	-4.02%
FY 14*	$228,513	4.61%
FY 15**	$228,000	-0.22%

*Estimated
**Budgeted

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 is affected by new construction.

History of Gas Utility Tax Collections



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
01-00-00-315-510-00

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

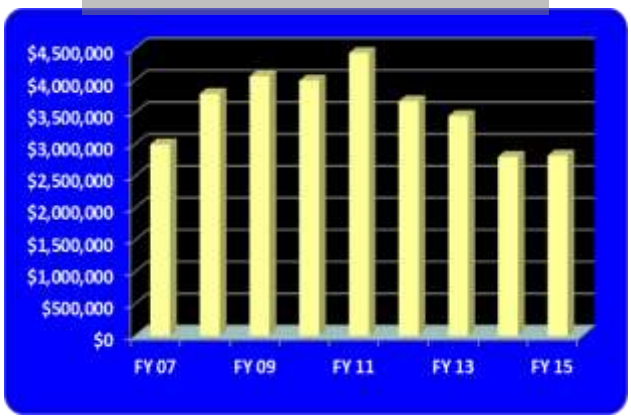
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$2,995,664	
FY 08	$3,788,720	26.47%
FY 09	$4,061,914	7.21%
FY 10	$3,994,708	-1.65%
FY 11	$4,426,216	10.80%
FY 12	$3,669,763	-17.09%
FY 13	$3,438,720	-6.30%
FY 14*	$2,802,063	-18.51%
FY 15**	$2,820,000	0.64%

* Estimated
** Budgeted

Discussion
The Communications Services Tax has been one of the more difficult 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 City and Miami-Dade County entered into an interlocal agreement whereby the County would give the City the amount of the State estimate and the City would transfer to the County all revenue directly collected by the State. This agreement expired at the end of FY 2005-2006. At that time, staff budgeted an amount that was reflective of the actual revenue received. Since that date at the City's request, the State has been undertaking audits of the providers within the City and revenue has significantly increased and in FY 2011 due to State audit, the City received more than $700,000 in retro payment due to miscoding. Due to legislature changes of how telecommunication tax is to be assessed, revenue has since then decreased in FY 2012.

History of Communications Services Tax Collections



Local Business License Tax (Occupational 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
01-00-00-316-000-00

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.

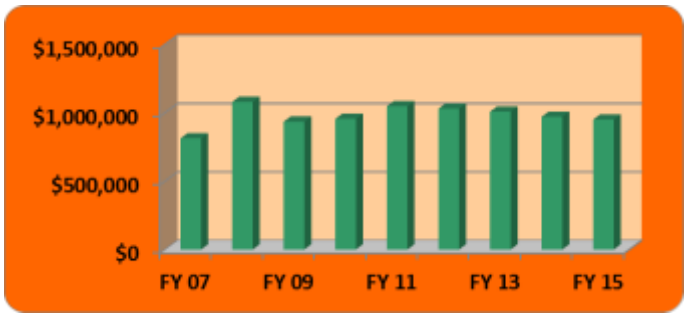
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$811,926	
FY 08	$1,078,384	32.82%
FY 09	$934,161	-13.37%
FY 10	$954,886	2.22%
FY 11	$1,047,248	9.67%
FY 12	$1,029,151	-1.73%
FY 13	$1,007,525	-2.10%
FY 14*	$970,000	-3.72%
FY 15**	$950,000	-2.06%

* Estimated
** Budgeted

Discussion
The business license tax is moderate-sized City revenue. After incorporation, Miami Gardens adopted the rate schedule of the City of Miramar as its schedule. In FY 2008, the City began an aggressive program to visit all businesses for compliance. This has resulted in a significant increase in collections. FY-09 and FY10 represents a decline in local business due to the recession. has been quite stable for the past few years.

History of Business License Tax Collections



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).

Occupational License taxes for the following business, occupations and/or professions are hereby levied and imposed:

A

(10)	ABSTRACT, TITLE, TITLE INSURANCE, PROP CLOSING . . .	150.00
(20)	ACTIVITY COORDINATORS/DIRECTORS - RECREATION . . .	100.00
(30)	ADOLESCENT/TEEN RECREATION CENTERS . . .	100.00
(40)	ADVERTISING-PRODUCTS AND SERVICES . . .	100.00
(50)	AMBULANCE SERVICE . . .	100.00
(60)	AMUSEMENT CENTERS . . .	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 MACHINE . . .	7.00
(120)	AMUSEMENT MACHINES-DISTRIBUTORS . . .	125.00
(130)	AMUSEMENT MACHINES-EACH MACHINE AS ACCESSORY USE . . .	30.00
(140)	AMUSEMENT PARK PER MACHINE . . .	100.00
(150)	AMUSEMENT PARKS 1 . . .	100.00
(160)	ANIMAL GROOMING . . .	100.00
(170)	ANIMAL-CLINIC/HOSPITAL . . .	100.00
180)	(OPEN)	
(190)	(OPEN)	
(200)	ANIMAL-KENNEL . . .	200.00
(210)	ANSWERING SERVICE . . .	100.00
(220)	ANTIQUE SHOP . . .	125.00
(230)	APARTMENT EACH UNIT	6.00
(240)	ARCHERY/GUN RANGES . . .	100.00
(250)	ARMORED CAR SERVICES . . .	100.00
(260)	ASTROLOGERS/CLAIRVOYANTS . . .	150.00
(270)	AUCTION COMPANIES/STORE . . .	700.00
(280)	AUCTIONEERS . . .	40.00
(290)	AUTO DEALER RENTAL CARS 1 TO 25 . . .	100.00
(300)	AUTO DEALER RENTAL-EACH ADDITIONAL CAR OVER 25 . . .	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 . . .	100.00
(320)	AUTO DRIVING SCHOOL . . .	100.00
(330)	AUTO PAINT AND BODY . . .	80.00
(340)	AUTO SHIPPING AGENCY . . .	100.00
(350)	AUTO TAG AGENCIES . . .	60.00
(360)	AUTO WRECKING . . .	80.00
(370)	BAKERY'S - AS ACCESSORY USE . . .	100.00

B

(380)	BAKERY'S - RETAIL . . .	100.00
(390)	BAKERY'S - WHOLESALE . . .	100.00
(400)	BALLROOMS/DANCE CLUB (AS PERMITTED BY CODE) . . .	100.00
(410)	BANQUET/PARTY CATERERS . . .	40.00
(420)	BANQUET/PARTY CATERERS - AS ACCESSORY USE . . .	50.00
(430)	BARBER SHOP - FOR EACH ACCESS ACTIVITY . . .	30.00
(440)	BARBER SHOP - EACH CHAIR OVER 5 CHAIRS . . .	10.00
(450)	BARBER SHOP - UP TO 5 CHAIRS . . .	100.00
(460)	BAR/LOUNGE (NO DANCING OR ENTERTAINMENT) . . .	200.00
(470)	BEAUTY SHOP - FOR EACH ACCESS ACTIVITY . . .	50.00
(480)	BEAUTY SHOP/NAIL SALON-1 TO 5 TECHNICIANS/OPERATORS . . .	100.00
(490)	BEAUTY SHOP/NAIL SALON, EACH ADDITIONAL OPERATOR OVER 5. . .	10.00
(500)	BICYCLE, SCOOTERS, MOPEDS ETC (SALES,RENTAL,REPAIR) . . .	100.00
(510)	BILLIARD HALL - EACH TABLE . . .	15.00
(520)	BILLING SERVICE . . .	125.00
(530)	BINGO HALL . . .	250.00
(540)	BLOOD BANKS/STORAGE FACILITIES . . .	200.00
(550)	BLUEPRINTING . . .	100.00
(560)	BOATS FOR SALE/RENTAL . . .	100.00
(570)	BOILER/MACHINE/FOUNDRIES-SHOPS . . .	140.00
(580)	BONDSMEN PROFESSIONAL (CASH) . . .	350.00
(590)	BONDSMEN PROFESSIONAL (SURETY) . . .	150.00
(600)	BOWLING ALLEY - EACH LANE . . .	25.00
(610)	BROKER - CEMETERY . . .	125.00
(620)	BROKERAGE FIRMS - COMMODITIES . . .	150.00
(630)	BROKERAGE FIRMS - STOCKS, BONDS . . .	150.00

(640)	BROKERAGE FIRMS - YACHTS . . .	100.00
(650)	BROKERS MORTGAGE LOANS . . .	150.00
(660)	BROKERS - CUSTOMS AND OTHERS . . .	125.00
(670)	BROKERS - FUTURES OR OPTIONS . . .	125.00
(680)	BURGLAR ALARM/MONITORING COMPANIES . . .	100.00
(690)	BUS COMPANIES - INTRASTATE ONLY . . .	125.00
(700)	BUS COMPANIES - PER EACH BUS . . .	50.00

C

(710)	CANTEEN WAGON OR CAFE - EACH VEHICLE . . .	100.00
(720)	CAR WASH (PERMANENT STRUCTURES AS PERMITTED BY ZONING ONLY) . . .	80.00
(730)	CARPENTER SHOPS . . .	100.00
(740)	CARPET AND RUG CLEANING . . .	90.00
(750)	CARPET INSTALLATION . . .	100.00
(760)	CARPET SALES (NO INVENTORY) . . .	100.00
(770)	CEMETERY/MAUSOLEUM . . .	120.00
(780)	CHECK CASHING STORE . . .	200.00
(790)	CHEMICAL TOILETS . . .	100.00
(800)	CHILD CARE SERVICES . . .	40.00
(810)	CONCRETE MIXER - EACH TRUCK . . .	40.00
(820)	CONSULTANTS - EACH . . .	150.00
(830)	CONTRACTORS - BUILDING (FOR OFFICE ONLY) . . .	120.00
(840)	CONTRACTORS - GENERAL (FOR OFFICE ONLY) . . .	120.00
(850)	CONTRACTORS - SPECIALTY (FOR OFFICE ONLY) . . .	100.00
(860)	CONTRACTORS - SUB BUILDING (FOR OFFICE ONLY) . . .	100.00
(870)	CONVALESCENT/NURSING HOME . . .	80.00
(880)	COUNTRY CLUB . . .	450.00
(890)	CREDIT BUREAUS . . .	100.00

D

(900)	DATA PROCESSING - SERVICE AGENCY . . .	125.00
(910)	DATA PROCESSING - SOFTWARE DEVELOPMENT . . .	150.00
(920)	DEALERS - SECONDHAND FIREARMS . . .	200.00
(930)	DEALERS - SECONDHAND GOODS/CONSIGNMENT . . .	125.00
(940)	DELIVERY SERVICES . . .	100.00
(950)	DELIVERY SERVICES - PER EACH VEHICLE . . .	20.00

960)	DIALYSIS CENTERS . . .	200.00
(970)	DISC JOCKEY (SEE ENTERTAINMENT) . . .	100.00
(980)	DRESSMAKING AND ALTERATIONS . . .	100.00
(990)	DRY CLEANING PLANT . . .	100.00
(1000)	DRY CLEANING PLANT PICKUP STATION . . .	100.00
E		
(1010)	ELECTRIC LIGHT AND POWER COMPANIES . . .	500.00
(1020)	EMPLOYMENT AGENCIES . . .	125.00
(1030)	ENTERTAINMENT - MOBILE (CLOWN, MAGICIAN ETC) . . .	100.00
(1040)	ESCORT SERVICE . . .	300.00
(1050)	EXPRESS COMPANIES - INTRASTATE BUSINESS ONLY . . .	225.00
(1060)	EXTERMINATORS . . .	125.00
F		
(1070)	FINANCIAL INSTITUTIONS-BANKS AND TRUST COMPANIES . . .	250.00
(1080)	FINANCIAL INSTITUTIONS-BUILDING AND LOAN ASSOC . . .	250.00
(1090)	FINANCIAL INSTITUTIONS-MONEY LENDERS EXCEPT BANKS . . .	250.00
(1100)	FINANCIAL INSTITUTIONS-MORTGAGE LOAN COMPANY	200.00
(1110)	FINANCIAL INSTITUTIONS-PERSONAL FINANCE CO. . . .	250.00
(1120)	FIRE EXTINGUISHER SERVICES . . .	125.00
(1130)	FLEA MARKET . . .	1,500.00
(1140)	FLORIST . . .	100.00
(1150)	FUNERAL HOME . . .	250.00
(1160)	FURNITURE REFINISHERS . . .	100.00
G		
(1170)	GAS COMPANIES-SELLING BOTTLED GAS . . .	100.00
(1180)	GAS COMPANIES-SELLING THRU PIPELINE . . .	400.00
(1190)	GOLF COURSE . . .	400.00
(1200)	GOLF-DRIVING RANGES/MINIATURE GOLF . . .	120.00
(1210)	GRAVEL, SAND, SOD, DIRT - SALES . . .	100.00
H		
(1220)	HALLS FOR HIRE . . .	150.00
(1230)	HEALTH CLUBS . . .	125.00
(1240)	HOME HEALTH CARE SERVICES . . .	100.00
(1250)	HOSPITALS UP TO 50 BEDS . . .	375.00

(1260)	HOSPITALS - EACH BED OVER 50 . . .	5.00
(1270)	HOTELS, LODGING HOUSES AND MOTELS-PER ROOM . . .	4.00
(2690)	HOUSE CLEANING (See 2690 WINDOW AND HOUSE CLEANING)	

I

(1280)	(OPEN)	
(1290)	(OPEN)	
(1300)	IMPORT AND/OR EXPORT COMPANY . . .	125.00
(1310)	INSTRUCTIONAL CLASSES . . .	125.00
(1320)	INSURANCE ADJUSTER-EACH . . .	60.00
(1330)	INSURANCE AGENCY OFFICE-LOCATED IN CITY . . .	125.00
(1340)	INSURANCE AGENT-EACH . . .	80.00
(1350)	INSURANCE COMPANIES . . .	200.00
(1360)	INSURANCE-TITLE (WITH AN OFFICE) . . .	125.00
(1370)	INTERIOR DECORATORS . . .	120.00

J

(1380)	JANITORIAL . . .	125.00

L

(1390)	LABOR UNION ORGANIZATIONS . . .	250.00
(1400)	LANDSCAPING/GARDENING . . .	125.00
(1420)	LAUNDROMAT - EACH MACHINE . . .	5.00
(1430)	LAWN MAINTENANCE . . .	125.00
(1440)	LAWN MAINTENANCE -EACH ADDITIONAL VEHICLE OR TRUCK . . .	20.00
(1450)	LEASING - EQUIPMENT, TRUCKS, TRACTORS . . .	200.00
(1460)	LEASING - FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT . . .	200.00
(1470)	LIMOUSINE SERVICE (OFFICE ONLY) . . .	200.00
(1480)	(OPEN)	
(1490)	LOCKSMITHS . . .	125.00

M

(1500)	MACHINE SHOPS . . .	50.00
(1510)	MAIL ORDER BUSINESSES . . .	125.00
(1520)	MAINTENANCE COMPANIES . . .	125.00
(1530)	MANUFACTURE & MANUFACTURING 1-10 PEOPLE . . .	150.00
(1540)	MANUFACTURE & MANUFACTURING 11-25 PEOPLE . . .	100.00
(1550)	MANUFACTURE & MANUFACTURING OVER 25 PEOPLE . . .	200.00

(1560)	MANUFACTURE & MANUFACTURING-EA TRUCK IF TRANSPORTING . . .	50.00
(1570)	MARBLE AND GRANITE WORKS . . .	100.00
(1580)	MASSAGE SALONS . . .	125.00
(1590)	MEDICAL CLINICS . . .	200.00
(1600)	MEDICAL/DENTAL LABS . . .	200.00
(1610)	MERCHANTS, RETAIL PLUS PER $1,000 OR FRACTION INVENTORY (MAX - $6,000)	200.00 13.00
(1630)	MERCHANTS WHOLESALE PLUS PER EA $1,000 OR FRACTION INVENTORY (MAX - $30,000)	150.00 0.75
1650)	MESSENGER SERVICE . . .	60.00
(1660)	MESSENGER SERVICE- EACH VEHICLE . . .	20.00
(1670)	MICRO FILM STORAGE . . .	150.00
(1680)	MOBILE HOME PARK . . .	300.00
1690)	MOBILE HOME SALES . . .	150.00
(1700)	MONUMENTS AND TOMBSTONES . . .	100.00
1710)	MOTION PICTURE THEATRE 500-1,000 SEATS . . .	375.00
(1720)	MOTION PICTURE THEATRE 1000 SEATS . . .	450.00
(1740)	MOTION PICTURE THEATRE - CANDY AND POPCORN CONCESSION . . .	40.00
(1750)	MOVING COMPANY W/STORAGE . . .	150.00
(1760)	MUSIC/RECORDING STUDIO . . .	120.00
N		
(1770)	NEWSPAPER PUBLISHERS BUREAU AGENCY . . .	125.00
(1780)	NEWSPAPER PUBLISHERS DAILY . . .	200.00
(1790)	(OPEN)	
(1800)	NEWSPAPERS PUBLISHED WKLY,SEMI-MONTH OR MONTHLY . . .	120.00
(1810)	NEWSSTANDS . . .	50.00
(1820)	NIGHT CLUB . . .	400.00
(1830)	NURSERIES TREES/PLANTS . . .	100.00
P		
(1840)	PACKERS OR SHIPPERS . . .	100.00
(1850)	PACKING HOUSES . . .	80.00
(1860)	PARCEL DROP SERVICE . . .	100.00
(1870)	PARCEL/MESSENGER DELIVER . . .	60.00
(1880)	PARCEL/MESSENGER DELIVER PER VEHICLE . . .	10.00
(1890)	PARKING LOTS 1 TO 25 CARS . . .	100.00

(1900)	PARKING LOTS OVER 26 CARS . . .	125.00
(1910)	PAWNBROKERS . . .	400.00
(1920)	(OPEN)	
(1930)	PHOTO LAB . . .	125.00
(1940)	PHOTOGRAPHERS . . .	100.00
(1950)	PHOTOGRAPHERS STUDIO - ACCESSORY USE . . .	125.00
(1960)	PHOTOGRAPHY STUDIOS . . .	100.00
1970)	PIANO TUNERS . . .	40.00
(1980)	PRINTING . . .	125.00
(1990)	PRIVATE SCHOOLS LESS THAN 50 PUPILS . . .	100.00
(2000)	PRIVATE SCHOOLS MORE THAN 50 PUPILS . . .	150.00
(2010)	PRODUCTION STUDIO . . .	150.00
(2020)	PROFESSIONALS - EACH . . .	120.00
(2030)	PROMOTERS . . .	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 MGMT . . .	125.00
(2060)	OPEN	
(2070)	RENTAL CLOTHING/UNIFORMS . . .	125.00
(2080)	RENTAL FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT . . .	125.00
(2090)	REPAIR WATCH AND JEWELRY . . .	100.00
(2100)	REPAIR - APPLIANCES AND ELECTRONICS . . .	100.00
(2110)	REPAIR - AUTOMOTIVE . . .	125.00
(2120)	REPAIR - BUSINESS MACHINES . . .	100.00
(2130)	REPAIR - HEAVY EQUIPMENT . . .	125.00
(2140)	REPAIR - MISCELLANEOUS . . .	100.00
(2150)	REPRODUCTION - XEROX PHOTOCOPY . . .	100.00
(2160)	RESEARCH LABORATORIES . . .	150.00
(2170)	RESTAURANTS 0 TO 25 SEATS . . .	100.00
(2180)	RESTAURANTS 26 TO 100 PERSONS . . .	200.00

(2190)	RESTAURANTS 101 OR MORE . . .	300.00
(2200)	RESTAURANTS DRIVE IN . . .	100.00
(2210)	RETIREMENT ADULT LIVING 1 TO 25 BEDS . . .	150.00
(2220)	RETIREMENT ADULT LIVING OVER 26 BEDS . . .	300.00
(2230)	RINKS - SKATING, ROLLER . . .	200.00

S

(2240)	SALES OFFICE NO STOCK . . .	100.00
(2250)	SALESPERSON . . .	100.00
(2260)	SANITATION PER TRUCK . . .	100.00
(2270)	SECRETARIAL SERVICE . . .	150.00
(2280)	SECURITY COMPANIES . . .	125.00
(2290)	SEPTIC TANK CLEANING . . .	150.00
(2300)	SERVICE STATIONS/FUEL-BASE . . .	100.00
(2310)	SERVICE STATIONS/FUEL-EACH ADDITIONAL PUMP . . .	5.00
(2320)	SIGN SHOPS . . .	125.00
(2330)	SNACK BARS AS ACCESSORY USE . . .	60.00
(2340)	STORAGE 1-50 UNITS FOR RENT . . .	150.00
(2350)	STORAGE 51-OVER UNITS FOR RENT . . .	300.00
(2360)	STORAGE WAREHOUSE . . .	120.00
(2370)	STORAGE-BLASTING MATERIALS . . .	2,000.00
(2380)	SWIMMING POOL MAINTENANCE . . .	125.00
(2390)	SWIMMING POOL MAINTENANCE-EACH TRUCK . . .	20.00

T

(2400)	TANNING SALONS 1 TO 5 UNITS . . .	100.00
(2410)	TANNING SALONS (AS ACCESSORY USE) . . .	50.00
(2420)	TANNING SALONS-EACH ADDITIONAL UNIT OVER 5 UNITS . . .	10.00
(2430)	TATTOO PARLOR . . .	150.00
(2440)	TAX PREPARATION SERVICE . . .	150.00
(2450)	TAXICABS (OFFICE ONLY) . . .	100.00
(2460)	(OPEN)	
(2470)	TAXIDERMISTS . . .	60.00
(2480)	TELECOMMUNICATION SERVICES . . .	100.00
(2490)	TELEMARKETING SALES . . .	100.00
(2500)	TELEPHONE COMPANIES . . .	300.00

(2510)	TELEVISION AND RADIO STATION . . .	200.00
(2520)	TOWING SERVICE (WRECKING, HAULING, SALVAGE) . . .	80.00
(2530)	TRANSPORTATION PRIVATE SCHOOL - EACH VEHICLE . . .	50.00
(2540)	TRAVEL AGENCY . . .	125.00
(2550)	TRUCKING OR TRANSPORT CO . . .	150.00
(2560)	TRUCKING OR TRANSPORT CO-PER EACH TRUCK . . .	40.00
(2570)	TRUCK/TRAILER RENTAL OR LEASING . . .	150.00
(2580)	TRUCK/TRAILER RENTAL OR LEASING-EACH VEHICLE . . .	20.00
U		
(2590)	UNCLASSIFIED . . .	120.00
(2600)	UNIFORM SERVICE (TOWEL, LINEN, DIAPER) . . .	125.00
(2610)	UPHOLSTERER . . .	100.00
V		
(2620)	VEHICLE LEASING CO . . .	150.00
(2630)	VEHICLE SHOWROOM-NEW VEHICLES . . .	150.00
(2640)	VEHICLE SHOWROOM-USED VEHICLES . . .	200.00
(2650)	VEHICLE UPHOLSTERY/TOP SHOP . . .	125.00
(2660)	VEHICLES WINDOW TINTING . . .	125.00
(2670)	VENDING DISTRIBUTOR . . .	125.00
(2680)	VENDING - EACH MACHINE AS ACCESSORY USE . . .	30.00
	FOR EACH ADDITIONAL MACHINE FROM 2 TO 30	12.00
	FOR EACH ADDITIONAL MACHINE FROM 31 TO 100	10.00
	FOR EACH ADDITIONAL MACHINE FROM 101 TO 99,999	8.00
W		
(2690)	WINDOW AND HOUSE CLEANING . . .	80.00
Other		
	LICENSING APPLICATION FEES (ALL NANE CHANGE/ADDRESS CHANGE	$10.00

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
01-00-00-322-001-00

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.

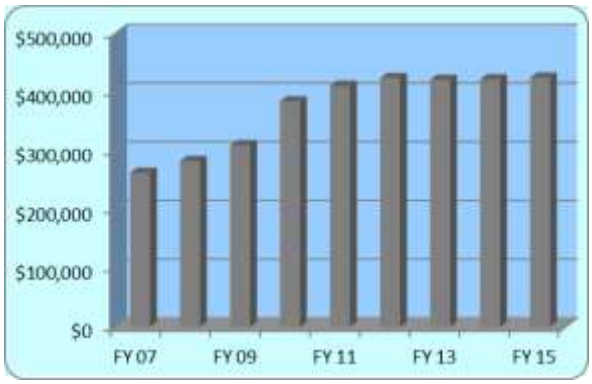
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$262,836	
FY 08	$282,967	7.66%
FY 09	$309,731	9.46%
FY 10	$384,850	24.25%
FY 11	$411,123	6.83%
FY 12	$424,311	3.21%
FY 13	$421,368	-0.69%
FY 14*	$422,000	0.15%
FY 15**	$425,000	0.71%

* Estimated
** Budgeted

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.

History of Certificate of Use Fee Collections



Fee Schedule

New Application Fee	$12.00

Other fees: (See next page)

CERTIFICATE OF USE (C.U.) AND TEMPORARY CERTIFICATE OF USE (T.C.U.)

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 "up front" 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.

RESIDENTIAL		Fee
	Apartments, hotels, motor hotels and all multiple family uses per building	
C003	4-50 units	$72.45
C021	51-100 units	$87.15
C022	101-200 units	$99.75
C023	201 or more units	$113.40
C004	Private school, charter schools, day nursery, convalescent and	
C040	nursing home, hospital, Assisted Congregate	
C041	Living Facilities (ACLF) and developmentally	
	disabled home care	$119.70
	Renewal	$63.00
C042	Home Office	$31.50
Renewal		$18.90

BUSINESS, WHOLESALE AND RETAIL				
C005	All uses, except the following:			
Per sq. ft. of business area		$0.04		
Minimum			$119.70	
Renewal			$69.30	
C006	Automobile, recreational vehicle, boat, truck, etc., rental or sales		$119.70	
from open lot or combination open lot and building				
Per sq. ft. of business area		$0.04		
Minimum		$119.70		
Renewal				$201.60
C026	Change of owner of restaurant liquor/beer/wine/ in conjunction with restaurants, grocery stores, etc.			$119.70
Renewal				$69.30

C007	Automobile used parts yard, Commercial
Per sq. ft. of business	$0.04
Minimum	$119.70
R112 Incinerators, Junkyards, Slaughterhouses, Bulk Storage	$791.70
R501 Products, and utility plants per 30,000 sq. ft. Initial fee	$292.95

		Fee	Renewal
UNUSUAL USES, SPECIAL PERMITS, BUSINESS AND INDUSTRIAL USE VARIANCES			
C009	All unusual uses, except the following:	278.25	211.05
A026	Churches	119.70	63.00
C010	Airports, commercial dumps permits, racetracks, stadiums	554.40	201.60
C011	Cabaret, nightclub, liquor package store	367.50	332.85
C012	Rock quarries, lake excavation and/or filling thereof	435.75	211.05
C013	Circus or carnival (per week) and special events	232.05	232.05
C014	Open lot uses	165.90	132.30
C032	Lot clearing, sub-soil preparation	138.60	126.00
Tent use		31.50	
AGRICULTURAL			
C027	All uses, except as otherwise listed herein	165.90	157.50
MAXIMUM FEE			
C500	The maximum fee for a CU provided no violation exists at time of CU.	791.70	NONE

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 proposed.

REFUNDS

No refunds shall be made of fees paid for use permits. In case of error, adjustments may be made by the Director of the Department of Planning and Zoning.

OCCUPANCY WITHOUT CU

ZDB1

(In violation) 198.45

plus a double CU fee

A069 FAILURE TO RENEW CU(s) or Temporary Certificate of Use TCU(s) not renewed on or before the
MP40 renewal or expiration date will be assessed a $188.53 violation fee plus a double CU or TCU TCC fee.

C024 M. CU AND TCU, INSPECTION FEE

When an inspection is necessary prior to the issuance of a CU or, TCU, an inspection fee of $74.48 shall be charged for each inspector who is required to make a field inspection. Temporary CUs will be charged at a fee equal to the final CU cost in addition to the inspection fee. This fee will be required regardless of the length of time the TCU is needed; up to ninety (90) days for CUs and up to sixty (60) days for TCUs.

C034 N. CU RE-INSPECTION FEE

When extra inspection trips are necessary due to 1) wrong address being given on call for inspection, 2) required corrections not being made or completed at time specified or 3) failure to provide access to the property or use, a fee of $70.92 for each inspector who must return shall be charged.

ALCOHOL & SPECIAL PERMITS

Alcohol Permit Fees:	R300 Bar/Lounge	$84.77
	R305 Private Club	$191.52
	R307 Restaurant	$131.57
Special Permit Fees:	Night Clubs	$525.00

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
01-00-00-329-200-00

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 07	$151,020	
FY 08	$157,398	4.22%
FY 09	$196,691	24.96%
FY 10	$163,609	-16.82%
FY 11	$191,829	17.25%
FY 12	$173,488	-9.56%
FY 13	$184,033	6.08%
FY 14*	$190,000	3.24%
FY 15**	$190,000	0.00%

*Estimated
** Budgeted

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. A major push to register landlords was made in FY-09 and continues.

Fee Schedule
Application Fee $12.00
Single Family dwelling per year, per unit $66.15
Multi-Family dwellings w/more than one unit
first unit $55.13
each additional unit $26.25
Single-Family dwelling renewal
$49.61 (if no code violations)
Multi-Family Dwelling renewal
$38.59 first unit (if no code violations)
+ each additional unit $15.00
Re-Inspection Fee
$26.25
Ordinance Violation (Civil) $250.00 per day
Ordinance Violation (Criminal) $500.00 + 60 days Jail per day
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.

History of Landlord Permit Fee Collections

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
01-00-00-341-101-00

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.

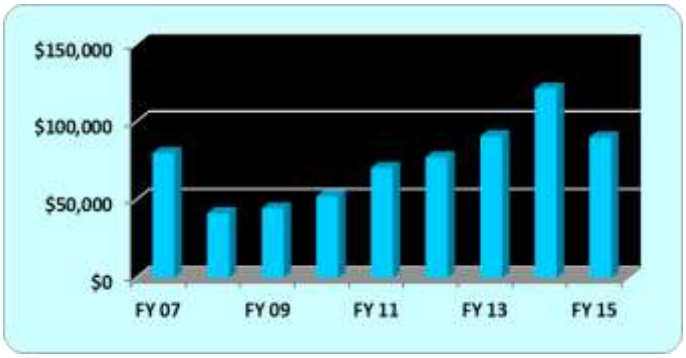
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$79,954	
FY 08	$41,285	-48.36%
FY 09	$44,358	7.44%
FY 10	$52,300	17.90%
FY 11	$70,396	34.60%
FY 12	$77,196	9.66%
FY 13	$90,745	17.55%
FY 14*	$121,166	33.52%
FY 15**	$90,000	-25.72%

* Estimated
** Budgeted

Discussion
The lien release and search fees are revenues designed to recover the cost of this specialized service. It grew significantly during the real estate boom FY-06 and FY-07, but took a dive in FY-08. With foreclosure actions being processed by banking institutions, increase in this service was experienced in FY 2013 and especially in FY 2014.

History of Lien Search Fee Collections



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
01-00-00-341-301-00

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.

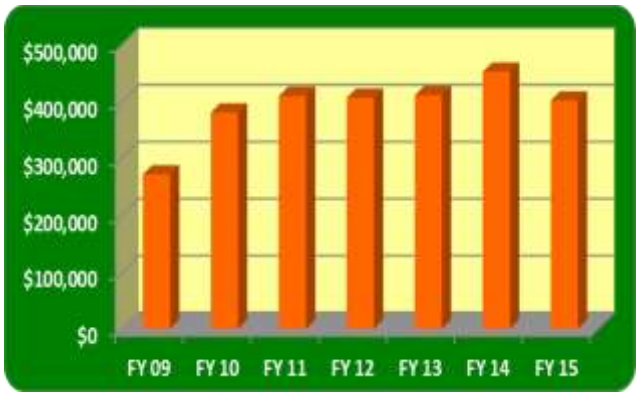
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$271,220	
FY 10	$379,919	40.08%
FY 11	$408,931	7.64%
FY 12	$405,850	-0.75%
FY 13	$410,298	1.10%
FY 14*	$451,476	10.04%
FY 15**	$401,000	-11.18%

* 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-09 amnesty period. Amnesty will continue into FY-15 which should continue but will begin to see a decline when most cases have been settled.

History of Lien Reduction Fee Collections



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 DemandStar where they are free to members.

Fund/Account Number
General Fund
01-00-00-341-300-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Charge 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.

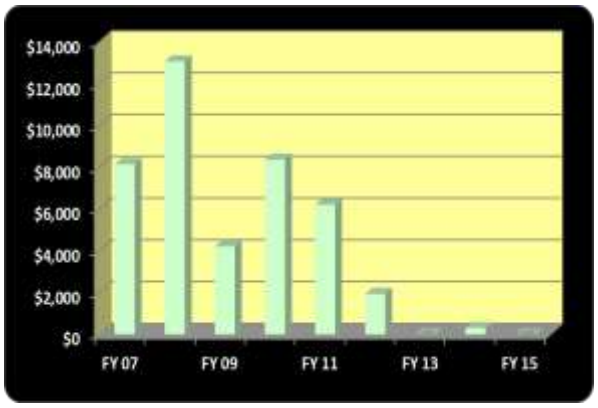
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$8,136	
FY 08	$13,055	60.46%
FY 09	$4,200	-67.83%
FY 10	$8,350	98.81%
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%

*Estimated
** Budgeted

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 DemandStar; 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.

History of Bid Spec Charge Collections



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 2014, 25.4% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 74.60% in the General Fund as general revenue.

Fund/Account Number
General Fund
01-00-00-335-120-00

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 09 & FY 10 but since then has gradually showed slightly increase and FY 15 is projected to be at the level of FY 07.

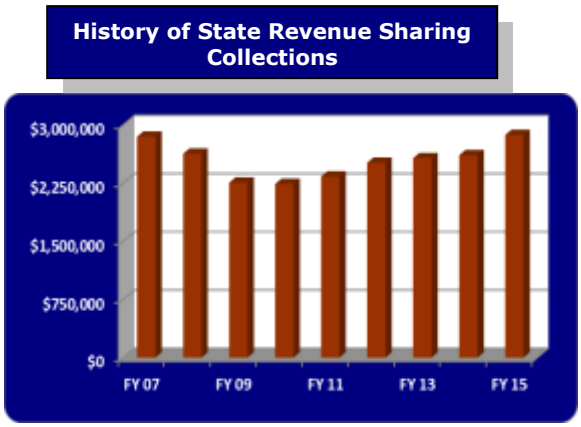
Basis for Budget Estimate
Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$2,846,204	
FY 08	$2,625,165	-7.77%
FY 09	$2,252,799	-14.18%
FY 10	$2,236,155	-0.74%
FY 11	$2,331,332	4.26%
FY 12	$2,509,877	7.66%
FY 13	$2,569,013	2.36%
FY 14*	$2,606,380	1.45%
FY 15**	$2,867,014	10.00%

* Estimate
** Budgeted

Discussion
State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. Because it is composed 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
01-00-00-335-150-00

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.

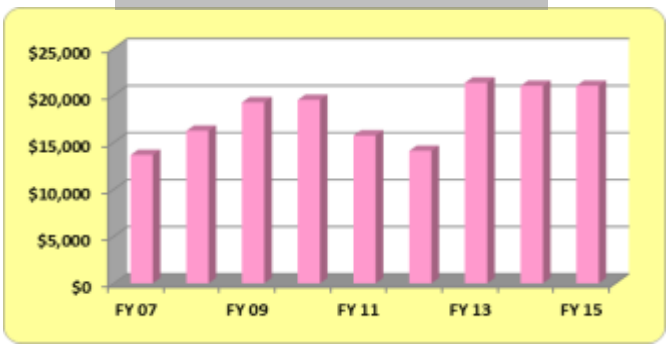
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$13,648	
FY 08	$16,213	18.79%
FY 09	$19,244	18.69%
FY 10	$19,501	1.34%
FY 11	$15,713	-19.42%
FY 12	$14,080	-10.39%
FY 13	$21,328	51.48%
FY 14*	$21,000	-1.54%
FY 15**	$21,000	0.00%

* Estimated
** Budgeted

Discussion
This is minor revenue that does not yet have a very predictable pattern.

History of Alcoholic Beverage License Fee Collections



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
01-00-00-335-180-00

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

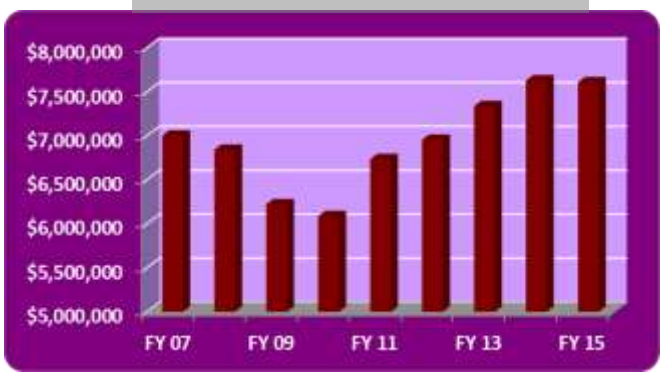
The ½-Cent Sales Tax is the second largest continuing source of revenue to the City's General Fund. Collections took a dramatic drop in FY-09 and FY10 as the recession bottomed out. Since then this revenue has been steadily increasing each year.

Collection History

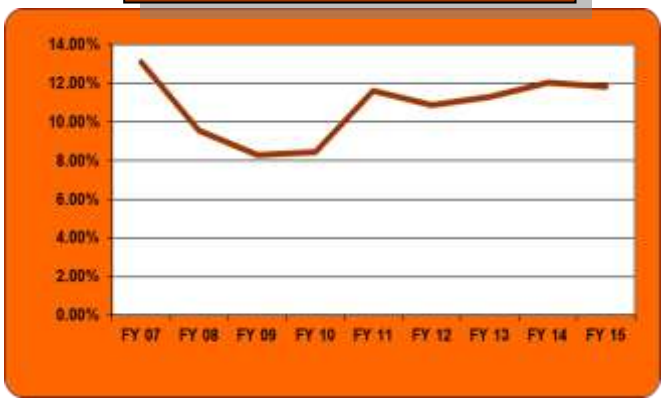
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$7,002,963	
FY 08	$6,841,860	-2.30%
FY 09	$6,222,531	-9.05%
FY 10	$6,086,022	-2.19%
FY 11	$6,735,085	10.66%
FY 12	$6,955,225	3.27%
FY 13	$7,337,557	5.50%
FY 14*	$7,629,538	3.98%
FY 15**	$7,608,902	-0.27%

* Estimated
* Estimated

History of ½-Cent Sales Tax Collections



History of ½-Cent Sales Tax as % of Total General Fund Revenue



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
01-00-00-338-001-00

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.

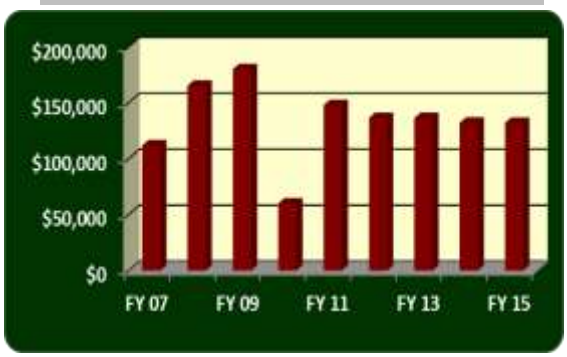
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$111,814	
FY 08	$165,170	47.72%
FY 09	$179,921	8.93%
FY 10	$60,074	-66.61%
FY 11	$147,746	145.94%
FY 12	$136,403	-7.68%
FY 13	$136,228	-0.13%
FY 14*	$132,084	-3.04%
FY 15**	$132,000	-0.06%

* Estimated
* Budgeted

Discussion
The County Business License Tax is minor City revenue first received in FY-04. 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.

History of County Business License Tax Collections



General Fund Overhead Charges

Revenue Description
As part of the City's internal charge system, the General Fundd 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
01-00-00-381-015-10 (Transportation Fund)
01-00-00-381-026-15 (Development Services Fund)
01-00-00-381-029-91 (Stormwater Fund)
01-00-00-381-028-14 (CDBG Fund)
01-00-00-381-031-30 (Capital Projects 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

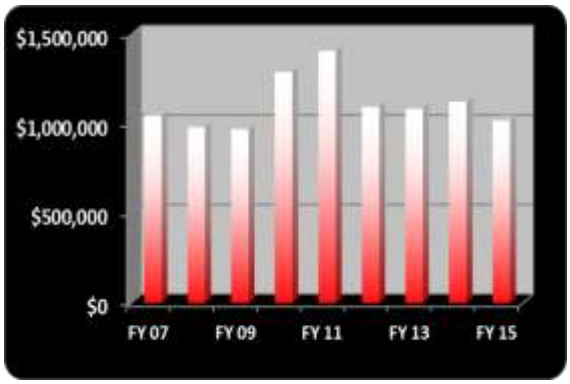
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$1,045,596	
FY 08	$982,360	(6.05%)
FY 09	$970,426	(1.21%)
FY 10	$1,290,544	32.98%
FY 11	$1,408,809	9.16***
FY 12	$1,095,364	(22.25%)
FY 13	$1,085,745	(0.88%)
FY 14*	$1,123,688	3.49%
FY 15**	$1,019,630	(9.26%)

* Estimated
** Budgeted
***General Service was re-combined into the General Fund

Discussion
The internal chargeback or cost allocation system was developed in order too 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.

Additional, the continued rapid growth in the City's organization since incorporation exaggerates the trend. Finally, for FY-11, the General Services Fund is being combined with the General Fund. This should level out in futures years.

History of the General Fund's Overhead Charges to other Operating Funds



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
01-00-00-351-500-00

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.

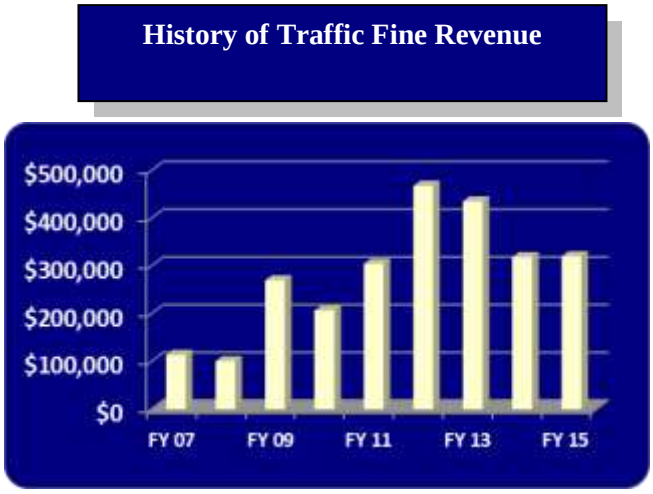
Basis for Budget Estimate
Estimate for the budget is based on historical receipts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$113,326	
FY 08	$100,543	-11.28%
FY 09	$269,834	168.38%
FY 10	$206,488	-23.48%
FY 11	$304,432	47.43%
FY 12	$467,670	53.62%
FY 13	$435,147	-6.95%
FY 14*	$318,506	-26.80%
FY 15**	$320,000	0.47%

* Estimated
** Budgeted

Discussion
This revenue has been reducing for the past two years attributed to less tickets being issued and cases being dismissed by the Clerk of the Court.



Fees
The schedule of non-criminal traffic fines is as follows:

Speeding	*MPH Over Speed Limit*
6-9:	$25.00
10-14:	$100.00
15-19:	$150.00
20-29:	$175.00
30/More	$250.00

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 fins 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
01-00-00-351-100-00

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.

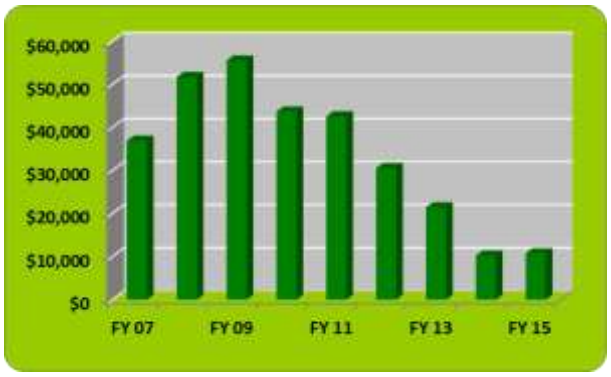
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$36,951	
FY 08	$51,739	
FY 09	$55,588	
FY 10	$43,709	-21.37%
FY 11	$42,610	-2.51%
FY 12	$30,618	-28.14%
FY 13	$21,470	-29.88%
FY 14*	$10,268	-52.18%
FY 15**	$10,800	5.18%

* Estimate
** Budgeted

Discussion
This revenue has been reducing in the past few three 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.

History of Parking Fine Revenue to the General Fund



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: 01-00-00-351-300-00

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.

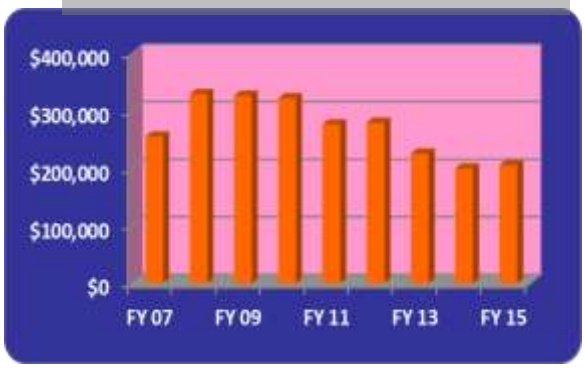
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$255,491	
FY 08	$329,362	
FY 09	$326,525	
FY 10	$321,924	-1.41%
FY 11	$276,604	-14.08%
FY 12	$279,527	1.06%
FY 13	$226,040	-19.13%
FY 14*	$200,165	-11.45%
FY 15**	$205,500	2.67%

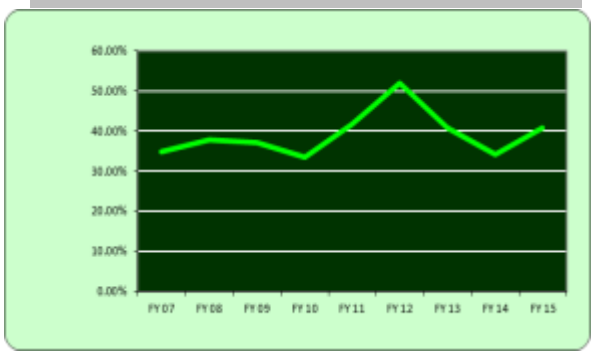
* Estimated
** Budgeted

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 to the General Fund



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: 01-00-00-351-200-00

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.

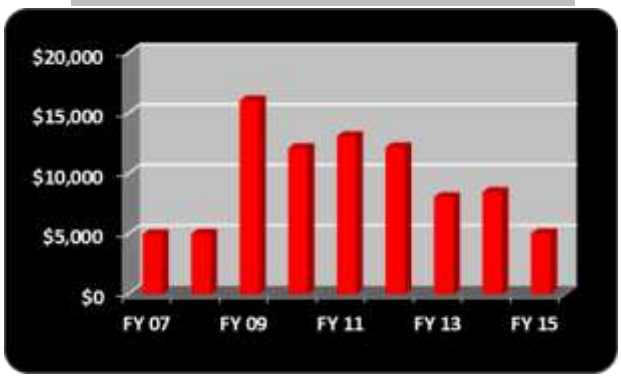
Basis for Budget Estimate
Estimate based on historical receipts.

Collection History

Fiscal Year	*Amount*	*% Increase/ (Decrease)*
FY 07	$4,970	
FY 08	$5,002	0.64%
FY 09	$16,056	220.99%
FY 10	$12,092	-24.69%
FY 11	$13,086	8.22%
FY 12	$12,153	-7.13%
FY 13	$8,044	-33.81%
FY 14*	$8,473	5.33%
FY 15**	$5,040	-40.52%

* Estimated
** Budgeted

History of School Crossing Guard 2 Revenue to the General Fund



Discussion
This revenue has been decreasing since FY 2013. Revenues in the beginning of FY 2014 were in consistence with FY-13, however for the months of April and May, 2014, revenues were doubled and since May revenues were returned to the same level as the beginning of the year.

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 §166.231, 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 01-00-00-347-200-00

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 and trend analysis.

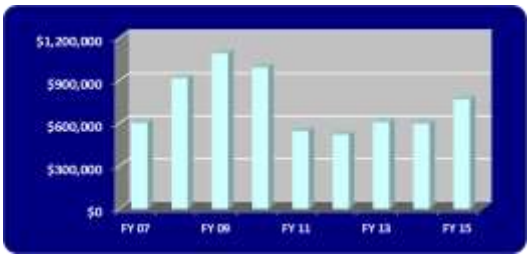
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$601,851	
FY 08	$914,934	52.02%
FY 09	$1,089,921	19.13%
FY 10	$989,722	-9.19%
FY 11	$544,594	-44.98%
FY 12	$520,368	-4.45%
FY 13	$606,962	16.64%
FY 14*	$596,323	-1.75%
FY 15**	$766,580	28.55%

* Estimate (Includes Donations)
** Budgeted

Discussion
Recreation revenues include fees charged for after-school programs, summer camps, daily admissions and facility rentals.

History of Parks and Recreation Department Fee Revenue to the General Fund



Note: REGISTRATION FEES ARE NON REFUNDABLE

Program Fee

COUNTY RESIDENT				
Program	***Tuition***	*****Registration***	***1st Sibling***	***2nd Sibling***
Bid Whist Tournament (Individual)	$ 19.00			
Bid Whist Tournament (Team)	$ 24.00			
CMGYS Program- Baseball	$ 73.00	$ 10.00		
CMGYS Program- Basketball	$ 73.00	$ 10.00		
*CMGYS Program- Basketball - Adults Corporative (per team)				
CMGYS Program- Cheerleading	$ 109.00	$ 10.00		
CMGYS Program- Flag Football	$ 43.00	$ 10.00		
*CMGYS Program- Flag Football - Adults (per team)				
CMGYS Program- Football	$ 109.00	$ 10.00		
*CMGYS Program- Softball - Adults (per team)				
CMGYS Program- Sports Summer Camp	$ 61.00	$ 10.00	$ 50.00	$ 44.00
CMGYS Program- Track & Field	$ 109.00	$ 10.00		
Golden Gardens Club- Bronze (per month)	$ 7.00			
Golden Gardens Club- Gold (per month)	$ 31.00			
Golden Gardens Club- Silver (per month	$ 19.00			
Kid's Day Off -- Currently enrolled In AS	$ 7.00			
Kid's Day Off -- Not currently enrolled In AS	$ 12.00			
Parent and Tots (4 classes)	$ 24.00			
Shining Stars After-School (includes $10.00 to cover transportation)	$ 48.00	$ 10.00	$ 37.00	$ 32.00
Spring Camp Explosion	$ 55.00	$ 10.00	$ 44.00	$ 39.00
Summer Camp	$ 67.00	$ 10.00	$ 56.00	$ 51.00
Swim Lessons (8 Classes)	$ 36.00			
Teen Adventure Summer Camp	$ 36.00	$ 10.00	$ 25.00	$ 20.00
Teen Spring Camp	$ 55.00	$ 10.00	$ 44.00	$ 39.00
Teen Winter Fun Camp	$ 36.00	$ 10.00	$ 25.00	$ 20.00
Water Aerobics (20 Classes)	$ 36.00			
Water Aerobics (Drop in Class)	$ 7.00			
Winter Wonderland Camp (6 days)	$ 73.00	$ 10.00	$ 62.00	$ 56.00
Youth Art Class (per month)	$ 48.00			

Program Fee (continued)

NON-COUNTY RESIDENT				
Program	***Tuition***	***Registration***	***1st Sibling***	***2nd Sibling***
CMGYS Program- Baseball	$ 91.00	$ 10.00		
CMGYS Program- Basketball	$ 91.00	$ 10.00		
CMGYS Program- Cheerleading	$ 169.00	$ 10.00		
CMGYS Program- Flag Football	$ 61.00	$ 10.00		
CMGYS Program- Football	$ 169.00	$ 10.00		
CMGYS Program- Sports Summer Camp	$ 79.00	$ 10.00	$ 68.00	$ 63.00
CMGYS Program- Track & Field	$ 169.00	$ 10.00		
Kid's Day Off -- Currently enrolled In AS	$ 19.00			
Kid's Day Off -- Not currently enrolled In AS	$ 24.00			
Parent and Tots (4 classes)	$ 24.00			
Shining Stars After-School (includes $10.00 to cover transportation)	$ 67.00	$ 10.00	$ 56.00	$ 51.00
Spring Camp Explosion	$ 73.00	$ 10.00	$ 62.00	$ 56.00
Summer Camp	$ 85.00	$ 10.00	$ 74.00	$ 68.00
Swim Lessons (10 Classes)	$ 48.00			
Teen Adventure Summer Camp	$ 55.00	$ 10.00	$ 44.00	$ 39.00
Teen Spring Camp	$ 55.00	$ 10.00	$ 44.00	$ 39.00
Teen Winter Fun Camp	$ 55.00	$ 10.00	$ 44.00	$ 39.00
Water Aerobics (20 Classes)	$ 48.00			
Water Aerobics (Drop in Class)	$ 9.00			
Winter Wonderland Camp (6 days)	$ 91.00	$ 10.00	$ 80.00	$ 75.00
Youth Art Class (per month)	$ 58.00			

Community Center Memberships

COUNTY RESIDENT				
Entry Fee/Membership	***Daily***	***One Month***	***Six Months***	***Annual***
Daily Entry Fee—Adult	$ 13.00			
Daily Entry Fee—Senior	$ 7.00			
Daily Entry Fee—Child	$ 7.00			
Membership—Adult		$ 46.00	$ 246.00	$ 486.00
Membership—Senior		$ 33.00	$ 175.00	$ 350.00
Membership—Child		$ 33.00	$ 175.00	$ 350.00
*Family Membership-4 people		$ 97.00	$ 525.00	$ 1,036.00
Additional family member–child		$ 26.00	$ 137.00	$ 279.00

NON-COUNTY RESIDENT				
Entry Fee/Membership	***Daily***	***One Month***	***Six Months***	***Annual***
Daily Entry Fee—Adult	$ 26.00			
Daily Entry Fee—Senior	$ 13.00			
Daily Entry Fee—Child	$ 13.00			
Membership—Adult		$ 94.00	$ 506.00	$ 999.00
Membership—Senior		$ 67.00	$ 360.00	$ 718.00
Membership—Child		$ 67.00	$ 360.00	$ 718.00
*Family Membership-4 people		$ 200.00	$ 1,078.00	$ 2,130.00
Additional family member–child		$ 53.00	$ 279.00	$ 572.00

Community Center Rentals

RESIDENTS RENTAL FEES - Hourly based		
Room/Space Rentals	***Hourly Fee - Exempted***	***Hourly Fee - Taxed***
Hibiscus Room	$ 52.00	$ 56.00
Gardenia Room	$ 41.00	$ 44.00
Orchid Room	$ 52.00	$ 56.00
Palm Room	$ 52.00	$ 56.00
Birds of Paradise Room A	$ 75.00	$ 80.00
Birds of Paradise Room B	$ 35.00	$ 37.00
Birds of Paradise Room C	$ 46.00	$ 49.00
Birds of Paradise Room (Full)	$ 139.00	$ 149.00
Resource Center	$ 52.00	$ 56.00
Kitchen	$ 23.00	$ 25.00
Gymnasium	$ 75.00	$ 80.00
Exercise Studio A	$ 52.00	$ 56.00
Exercise Studio B	$ 35.00	$ 37.00
Auditorium (4hr. Minimum) - M-F 8am-6pm	$ 110.00	$ 118.00
Auditorium (4hr. Minimum) - Evenings, Sat & Sun	$ 179.00	$ 192.00
Track—with lights (2hr. Minimum)	$ 69.00	$ 74.00
Track—without lights - (2hr. Minimum)	$ 52.00	$ 56.00
Multipurpose Field —with lights - (2hr. Minimum)	$ 69.00	$ 74.00
Multipurpose Field—without lights - (2hr. Minimum)	$ 52.00	$ 56.00
Amphitheater (2hr. Minimum) - M-F 8am-6pm	$ 151.00	$ 162.00
Amphitheater (2hr. Minimum) - Evenings, Sat & Sun	$ 208.00	$ 223.00
Additional staff per event	$ 21.00	$ 22.00

NON-RESIDENTS RENTAL FEES - Hourly based		
Room/Space Rentals	***Hourly Fee - Exempted***	***Hourly Fee - Taxed***
Hibiscus Room	$ 75.00	$ 80.00
Gardenia Room	$ 58.00	$ 62.00
Orchid Room	$ 75.00	$ 80.00
Palm Room	$ 75.00	$ 80.00
Birds of Paradise Room A	$ 110.00	$ 118.00
Birds of Paradise Room B	$ 52.00	$ 56.00
Birds of Paradise Room C	$ 69.00	$ 74.00
Birds of Paradise Room (Full)	$ 197.00	$ 211.00
Resource Center	$ 75.00	$ 80.00
Kitchen	$ 35.00	$ 37.00
Gymnasium	$ 110.00	$ 118.00
Exercise Studio A	$ 75.00	$ 80.00
Exercise Studio B	$ 52.00	$ 56.00
Auditorium (4hr. Minimum) - M-F 8am-6pm	$ 162.00	$ 173.00
Auditorium (4hr. Minimum) - Evenings, Sat & Sun	$ 237.00	$ 254.00
Track—with lights (2hr. Minimum)	$ 98.00	$ 105.00
Track—without lights - (2hr. Minimum)	$ 75.00	$ 80.00
Multipurpose Field —with lights - (2hr. Minimum)	$ 98.00	$ 105.00
Multipurpose Field—without lights - (2hr. Minimum)	$ 75.00	$ 80.00
Amphitheater (2hr. Minimum) - M-F 8am-6pm	$ 202.00	$ 216.00
Amphitheater (2hr. Minimum) - Evenings, Sat & Sun	$ 254.00	$ 272.00
Additional staff per event	$ 21.00	$ 22.00

Community Center Rentals (continued)

SECURITY DEPOSIT FEES - Event based	
Room/Space Rentals	***Per Event***
Hibiscus Room	$ 174.00
Gardenia Room	$ 174.00
Orchid Room	$ 174.00
Palm Room	$ 174.00
Birds of Paradise Room A	$ 174.00
Birds of Paradise Room B	$ 174.00
Birds of Paradise Room C	$ 174.00
Birds of Paradise Room (Full)	$ 174.00
Resource Center	$ 174.00
Kitchen	$ 58.00
Gymnasium	$ 174.00
Exercise Studio A	$ 174.00
Exercise Studio B	$ 174.00
Auditorium (4hr. Minimum) - M-F 8am-6pm	$ 347.00
Auditorium (4hr. Minimum) - Evenings, Sat & Sun	$ 347.00
Track—with lights (2hr. Minimum)	$ 174.00
Track—without lights - (2hr. Minimum)	$ 174.00
Multipurpose Field —with lights - (2hr. Minimum)	$ 174.00
Multipurpose Field—without lights - (2hr. Minimum)	$ 174.00
Amphitheater (2hr. Minimum) - M-F 8am-6pm	$ 231.00
Amphitheater (2hr. Minimum) - Evenings, Sat & Sun	$ 231.00
Additional staff per event	N/A

Facility Rentals

			RENTAL PRICE -- EXEMPT		RENTAL PRICE -- NON-EXEMPT	
PARK	***FACILITY***	***DJ***	***RENTAL FEE INSIDE & OUTSIDE (1-75 PEOPLE)***	***RENTAL FEE OUTSIDE (76-149 PEOPLE)***	***RENTAL FEE INSIDE & OUTSIDE (1-75 PEOPLE)***	***RENTAL FEE OUTSIDE (76-149 PEOPLE)***
AJ KING	OUTSIDE	N	$107.00	$131.00	$114.00	$150.00
	INSIDE UP TO 182	Y	$182.00	$231.00	$195.00	$265.00
BRENTWOOD	PAVILION	Y	$122.00		$131.00	
	INSIDE (Capacity 40)	Y	$107.00		$114.00	
BENNET M. LIFTER	PAVILION	N	$122.00		$131.00	
	INSIDE (Capacity 50)	Y	$107.00		$114.00	
BUCCANNEER	OUTSIDE	N	$107.00	$131.00	$114.00	$150.00
	INSIDE (Capacity 75)	Y	$160.00		$171.00	
BUNCHE	OUTSIDE	Y	$107.00	$131.00	$114.00	$150.00
	INSIDE (Capacity 40)	Y	$107.00		$114.00	
CLOVERLEAF	OUTSIDE	N	$107.00	$131.00	$114.00	$150.00
	INSIDE (Capacity 80)	Y	$160.00	$231.00	$171.00	$265.00
MIAMI CAROL CITY	PAVILION	Y	$122.00	$143.00	$131.00	$163.00
	INSIDE (Capacity 182)	Y	$182.00	$231.00	$195.00	$265.00
MYRTLE GROVE	OUTSIDE	Y	$107.00	$131.00	$114.00	$150.00
	INSIDE (Capacity 40)	Y	$107.00		$114.00	
NORWOOD	OUTSIDE	Y	$107.00	$131.00	$114.00	$150.00
	INSIDE (Capacity 40)	Y	$107.00		$114.00	
ROLLING OAKS	PAVILION	N	$122.00	$143.00	$131.00	$163.00
	INSIDE (Capacity 80)	N	$160.00		$171.00	
SCOTT PARK	OUTSIDE	N	$107.00	$131.00	$114.00	$150.00
	N/A		$0.00		$0.00	

RENTAL FEES	***Rental Fees -CMG rentals Large Events EXEMPT***	***Rental Fees -CMG rentals Large Events NON-EXEMPT***
150-249 Participants	$237.00	$254.00
250-499 Participants	$466.00	$499.00
500-999 Participants	$689.00	$737.00
1000+ Participants	$1,051.00	$1,125.00

SECURITY DEPOSITS FEES	***CMG Deposits Fees All Events***
Up to 150 Participants	$69.00
150-249 Participants	$87.00
250-499 Participants	$116.00
500-999 Participants	$231.00
1000+ Participants	$462.00

Sports Rentals

Facility Type		CMG -- Fee-Lighted Fees - Exempted	(2 Hr. Minimum) Fees - Non-Exempt
Basketball	Hour	$43.00	$46.00
Cricket	Hour	$73.00	$78.00
	Add'l Hour	$40.00	$43.00
Football	Hour	$73.00	$78.00
	Add'l Hour	$40.00	$43.00
Lacrosse	Hour	$73.00	$78.00
	Add'l Hour	$40.00	$43.00
Soccer	Hour	$73.00	$78.00
	Add'l Hour	$40.00	$43.00
Softball	Org.-4 team minm	$45.00	$48.00
	One time game - under 4 teams	$67.00	$72.00
	Add'l Hour	$34.00	$36.00
Tennis	Hour-league	$6.00	$6.00
	Hour-youth	$2.00	$2.00
Volleyball	Per day-unlined	$0.00	$0.00

Facility Type		CMG -- Fee-Non Lighted Fees - Exempted	(2 Hr. Minimum) Fees - Non-Exempt
Basketball	Hour	$33.00	$35.00
Cricket	Hour	$56.00	$60.00
	Add'l Hour	$30.00	$32.00
Football	Hour	$56.00	$60.00
	Add'l Hour	$30.00	$32.00
Lacrosse	Hour	$56.00	$60.00
	Add'l Hour	$30.00	$32.00
Soccer	Hour	$56.00	$60.00
	Add'l Hour	$30.00	$32.00
Softball	Org.-4 team minm	$35.00	$37.00
	One time game - under 4 teams	$52.00	$56.00
	Add'l Hour	$27.00	$29.00
Tennis	Hour-league	$5.00	$5.00
	Hour-youth	$2.00	$2.00
Volleyball		$33.00	$35.00

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 §166.231, 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 01-00-00-347-203-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Fees and charges are collected throughout the year in conjunction with each sport.

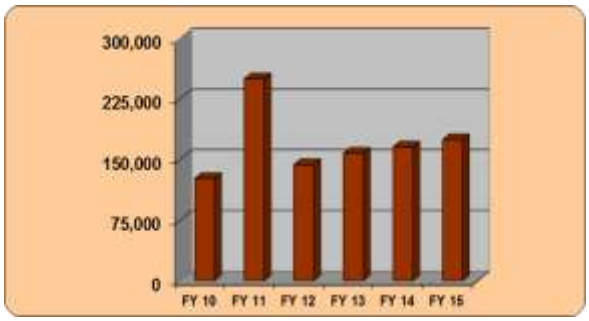
Basis for Budget Estimate
Historical receipts and trend analysis.

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*	165,702	4.86%
FY 15**	174,650	5.40%

* Estimate (Includes Grants)
** Budgeted

History of Parks and Recreation Department Fee 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 §166.231, 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 01-00-00-347-204, 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*	$172,968	13.07%
FY 15**	$186,640	7.90%

* Estimate (Includes Grants)
** Budgeted

Betty T. Ferguson Center Revenue History

Discussion
Revenues include facility rentals, participant memberships, and contracted classes.

FEES: See page 342.

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: 01-00-00-354-103-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment: Per use

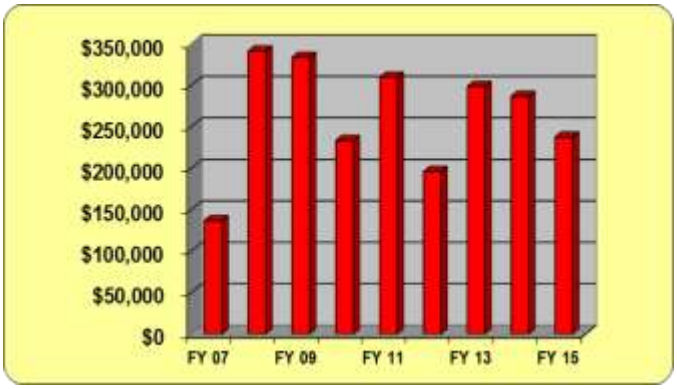
Basis for Budget Estimate
Revenue estimated on historical collections and trend analysis adjusted by any planned code enforcement activity for the coming year that may increase fines and collections.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$136,765	
FY 08	$341,089	149.40%
FY 09	$333,469	-2.23%
FY 10	$233,388	-30.01%
FY 11	$309,349	32.55%
FY 12	$195,867	-36.68%
FY 13	$298,390	52.34%
FY 14*	$286,510	-3.98%
FY 15**	$237,500	-17.11%

* Estimated
** Budgeted

History of Code Enforcement Fine Revenue to the General Fund



Discussion
Prior to becoming a City, Miami-Dade County estimated the revenue for local code violations to be in excess of $600,000; however, the City's philosophy of working with violators impacted this figure considerably. In FY-08, the City began to actively enforce collection of the code enforcement magistrate's fines, resulting in a significant increase in collections. In FY-10, 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.

Fees: (See Next Page)

Local Violations (Also see: Miami-Dade County Code violations)

Description	Fine Amount
BUSINESS TAX RECEIPT	$ 100.00
CERTIFICATE OF USE	$ 250.00
ERECTION OF BANNERS ON POLES	$ 250.00
REMOVAL OF SHOPPING CARTS	$ 250.00
ABANDONED PROPERTY JUNK	$ 250.00
STORING, DEPOSITING JUNK & TRASH,	$ 250.00
JUNK & TRASH ON PROPERTY	$ 250.00
ABANDONED PROPERTY ON PUBLIC PROPERTY	$ 250.00
MAINTENANCE OF PROPERTY, BUILDINGS, STRUCTURES, WALLS FENCES, SIGNS, PAVEMENT & LANDSCAPING	$ 250.00
FAILURE TO MAINTAIN LANDSCAPING	$ 250.00
FAILURE TO MAINTAIN LANDSCAPING OVERGROWN GRASS ON PROPERTY & R.O.W	$ 250.00
OPEN AIR STORAGE IN RESIDENTIAL-ZONED & COMMERCIAL DISTRICT	$ 250.00
PROHIBITED DISPLAY OF VEHICLES FOR SALE OR ADVERTISING DEVICES	$ 250.00
LANDLORD PERMIT	$ 250.00
SELLING, VENDING IN PUBLIC RIGHT-OF-WAY NEAR PUBLIC SCHOOLS	$ 500.00
SIDEWALK SOLICITATION OF BUSINESS	$ 500.00
PUBLIC SOLICITATION PROHIBITING THE COLLECTING, DISPLAYING OR SELLING OF MERCHANDISE OR SERVICES	$ 500.00
MOTORIZED SCOOTERS, GO-PEDS ALL TERRAIN VEHICLES & DIRT BIKES	$ 500.00
UNATHORIZED USE	$ 500.00
SUB-DIVING SINGLE FAMILY	$ 500.00
WORK WITHOUT A PERMIT	$ 500.00
COMMERICAL VECHILES	$ 500.00

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: 01-00-00-329-100-00

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 07	$42,200	
FY 08	$33,819	-19.86%
FY 09	$32,239	-4.67%
FY 10	$35,867	11.25%
FY 11	$20,046	-44.11%
FY 12	$42,655	112.79%
FY 13	$42,096	-1.31%
FY 14*	$49,148	16.75%
FY 15**	$48,000	-2.34%

* Estimated
** Budgeted

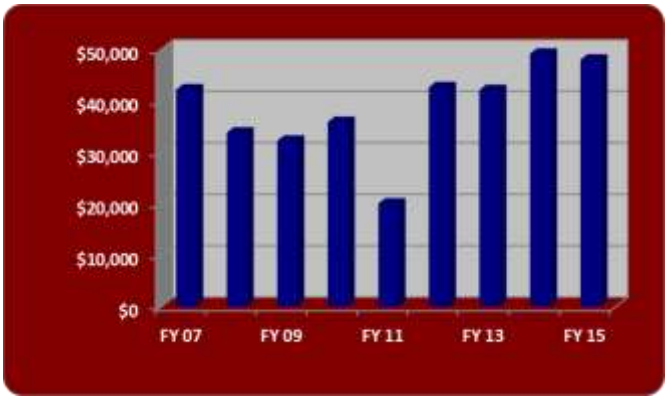
Discussion
In FY 2012, the City has contracted the service to Crywolf when reduction of revenue was experienced in FY 2011. Since then, revenues have been increasing annually.

Fees

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	$0	$100
3rd & 4th	$50	$250
5th & 6th	$100	$500
7th to 10th	$200	$500
>10 (each)	$500	$500

History of Alarm Permit Revenue to the General Fund



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
01-00-00-361-100-00

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

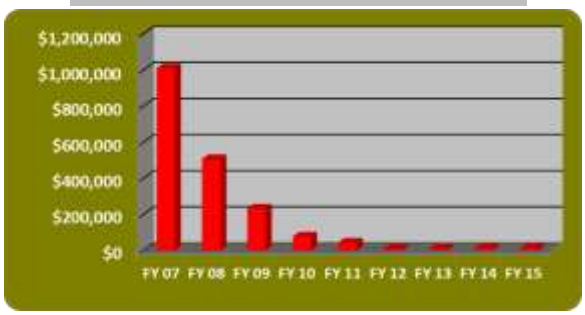
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$1,011,767	
FY 08	$508,024	-49.79%
FY 09	$234,224	-53.90%
FY 10	$79,080	-66.24%
FY 11	$45,423	-42.56%
FY 12	$12,524	-72.43%
FY 13	$10,340	-17.44%
FY 14*	$14,635	41.54%
FY 15**	$14,000	-4.34%

* Estimated
** Budgeted

Discussion

The higher amounts received for FY-07 and FY-08 generally reflect the interest earned on bond issues prior to the expenditure of the proceeds and on significantly higher market rates for interest earnings. With continue low interest rate environment, the City projection of interest earnings become minimal.

History of Earned Interest Income Revenue to the General Fund



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
01-00-00-369-903-00

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

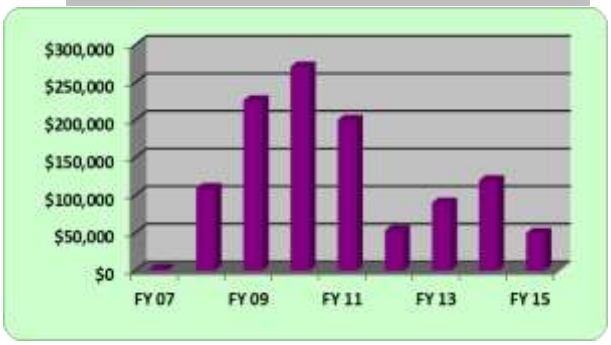
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$1,973	
FY 08	$109,424	5446.07%
FY 09	$226,341	106.85%
FY 10	$271,026	19.74%
FY 11	$200,319	-26.09%
FY 12	$53,253	-73.42%
FY 13	$90,217	69.41%
FY 14*	$120,000	33.01%
FY 15**	$50,000	-58.33%

* 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.

History of Insurance Reimbursement Revenue to the General Fund



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
01-00-00-369-902-00

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 07	$5,250	
FY 08	$5,750	9.52%
FY 09	$4,250	-26.09%
FY 10	$7,250	70.59%
FY 11	$3,850	-46.90%
FY 12	$1,750	-54.55%
FY 13	$2,250	28.57%
FY 14*	$2,750	22.22%
FY 15**	$2,250	-18.18%

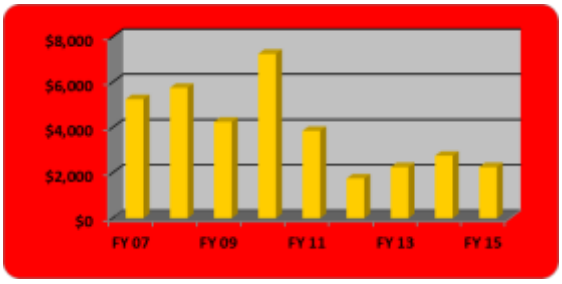
* Estimated
** Budgeted

Discussion
This minor revenue remains fairly stable as the number of lobbyists tends to be mostly repeat registrations. Occasionally, a new lobbyist will register, usually in conjunction with a re-zoning. In the early years of the City, there were many more lobbyists attempting to influence decisions; however, this has fallen off dramatically.

Fees

One year registration	$250.00
Late Report	$ 50.00

History of Lobbyist Registration Revenue to the General Fund



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
01-00-00-331-200-00 (Federal)
01-00-00-334-300-00 (State)
01-00-00-337-300-00 (Local)

FY-11
01-00-00-337-202-00 Byrne Grant for Police
01-00-00-331-203-00 COPs Grant
01-00-00-334-710-00 Children's Trust

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 to the General Fund is very uneven. Until FY-07, 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.

Increase in FY-10 is attributed to the City receiving over $1,000,000 in ARRA grants for overtime in the police department which was received to assist in the security of the Super Bowl, Orange Bowl and the Pro Bowl. FY 11 and FY 12 is attributed to COPS grant awarded for additional 10 police officers.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$218,911	
FY 08	$433,157	97.87%
FY 09	$175,656	-59.45%
FY 10	$1,734,709	887.56%
FY 11	$1,266,438	-26.99%
FY 12	$1,081,193	-14.63%
FY 13	$888,989	-17.78%
FY 14*	$959,200	7.90%
FY 15**	$665,060	-30.67%

* 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 14, the City recognized a profit of over $360,000.

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
01-00-00-347-415-00 to
01-00-00-347-417-00

Use of Revenue
General Fund. Unrestricted.

Method/Frequency of Payment
Occasional. No set frequency.

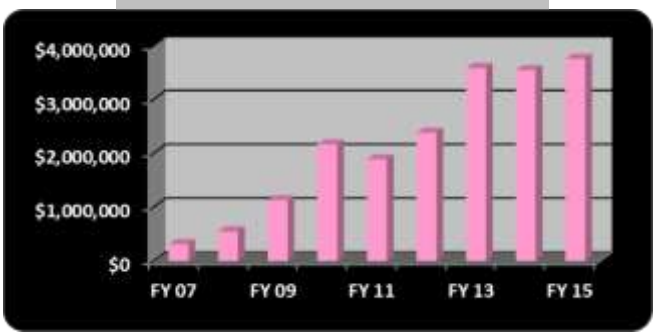
Basis for Budget Estimate
Estimate for the budget is based on past experience.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$311,666	
FY 08	$545,878	75.15%
FY 09	$1,127,065	106.47%
FY 10	$2,163,267	91.94%
FY 11	$1,884,826	-12.87%
FY 12	$2,376,793	26.10%
FY 13	$3,581,849	50.70%
FY 14*	$3,541,219	-1.13%
FY 15**	$3,750,000	5.90%

* Estimated
** Budgeted

History of Grants and Donations Revenue to the General Fund



Discussion
The City's annual jazz festival has seen a dramatic increase in its size, attendance and funding since its inception in FY-06. In FY-10, the festival came in under budget. Since FY-11, the City engaged a professional sponsorship-raising firm to assist in fund raising.

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
01-00-00-341-900-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment
Dailiy.

Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$12,100	
FY 10	$16,859	39.33%
FY 11	$35,471	110.40%
FY 12	$63,587	79.27%
FY 13	$95,080	49.53%
FY 14*	$89,287	-6.09%
FY 15**	$94,000	5.28%

* Estimated
** Budgeted

Discussion
This service is offered by the City and is handled by the Office of the City Clerk.

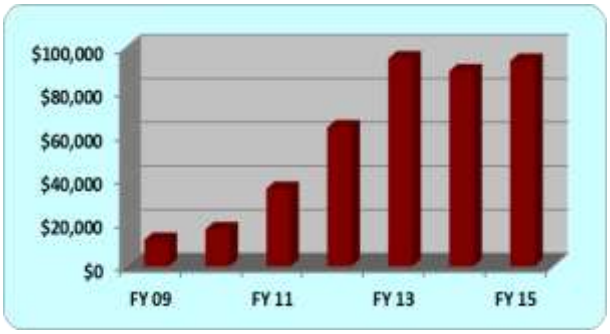
Passport Fees
Expedited Service
Adults $226.67 ($187.72-U.S., $43.95 to City)
Minors $196.72 ($152.72-US; $43.35 to City)

Routine Service
Adults $135.00
($110.00 to U.S., $25.00 to City)
Minors $105.00
($80.00 to U.S., $25.00 to City)

Passport Card $55.00 (Adult)
Passport Card $40.00 (per Child)

Pictures:
$10 - passport is being processed by the City of Miami Gardens
$12 – pictures only

History of Passports Revenue to the General Fund



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
01-00-00-342-100-00

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.

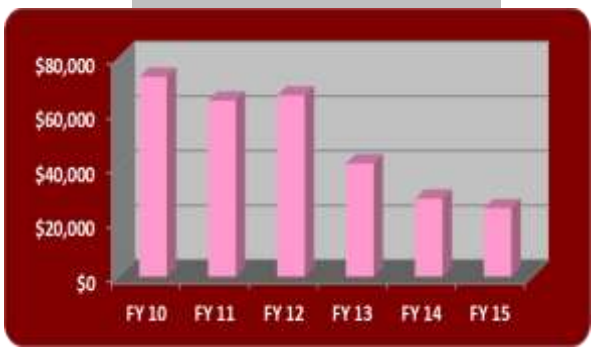
Collection History

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*	$28,490	-31.12%
FY 15**	$25,000	-12.25%

* Estimated
** Budgeted

Discussion
This minor revenue has remained steady. Off-Duty fees are accounted for separately.

History of Police Fees to the General Fund



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.	
***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 and regulations and procedures for officers working private duty and began the service. The 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
01-00-00-342-105-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment
Occasional.

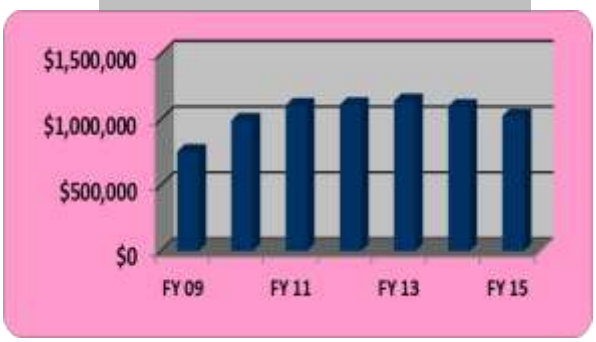
Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$756,373	
FY 10	$993,550	31.36%
FY 11	$1,107,718	11.49%
FY 12	$1,111,917	0.38%
FY 13	$1,141,791	2.69%
FY 14*	$1,099,485	-3.71%
FY 15**	$1,026,431	-6.64%

* Estimated
** Budgeted

History of Gardens' Off-Duty Police Fees



Discussion
This revenue is a major source of extra funds for police officers who choose to work extra hours. Revenues have been quite steady for the past few years.

Fees: See "Police Department Fees" Above.

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
01-00-00-369-000-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: Occasional.

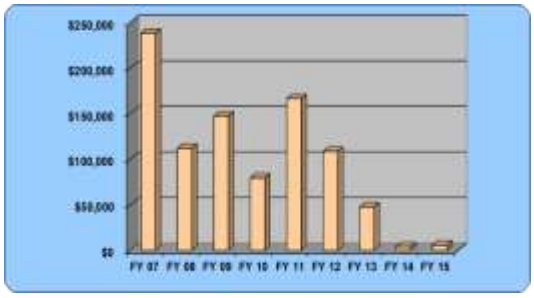
Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$238,549	
FY 08	$112,181	-52.97%
FY 09	$147,528	31.51%
FY 10	$79,534	-46.09%
FY 11	$166,599	109.47%
FY 12	108,571	-34.83%
FY 13	47,868	-55.91%
FY 14*	$4,094	-91.45%
FY 15**	$6,000	46.56%

* Estimated
** Budgeted

History of Miscellaneous Revenue to the General Fund



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
01-00-00-329-700-00
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
01-00-00-329-600-00)

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
- Broadcast – Commercial (<15 days) $52.50
- Block Party Permit $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
01-00-00-369-905-00)
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
01-00-00-369-906-00

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.

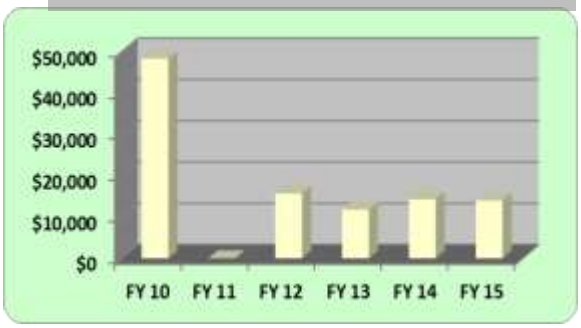
Collection History

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**	$14,000	-2.19%

* Estimated
** Budgeted

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.

History of Rebate Revenue in the General Fund



Other Non-Operating (Unreserved Fund Balance)

Revenue Description
It is the City's policy to budget 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 #:GF **-** 01-00-00-389-900-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: N/A.

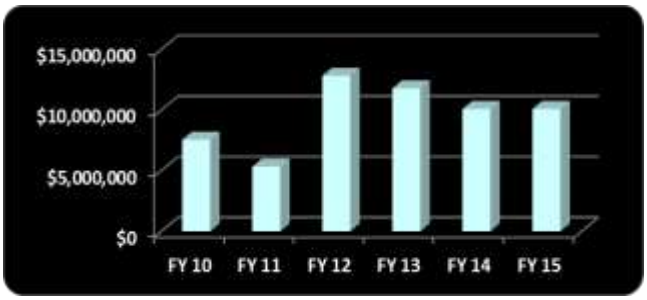
Basis for Budget Estimate: Prior year's audit.

Fund Balance History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$7,551,866	
FY 11	$5,328,984	-29.43%
FY 12	$12,823,884	140.64%
FY 13	$11,785,729	-8.10%
FY 14*	$10,081,917	-14.46%
FY 15**	$10,081,917	0.00%

* Estimated
** Budgeted

History of Unreserved Fund Balance in the General Fund

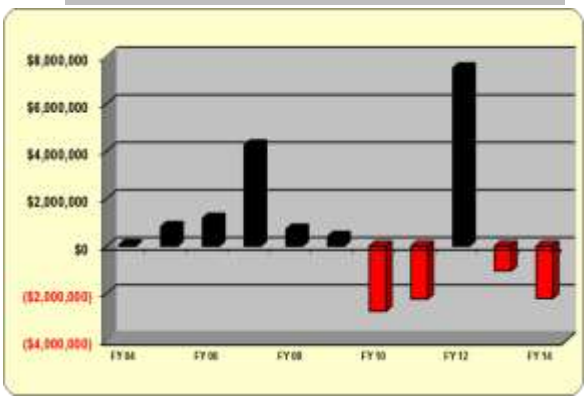


Discussion
In FY-10 and FY 11, the revaluation of property coupled with several cuts in state revenue, lead to the use of fund balance at year-end. In FY-12, the City received a settlement from the County adding and increased its millage rate to re-build the fund balance.

Increase/decrease in Fund Balance

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$53,174	
FY 05	$820,802	1443.62%
FY 06	$1,170,809	42.64%
FY 07	$4,249,711	262.97%
FY 08	$708,762	-83.32%
FY 09	$403,885	-43.02%
FY 10	($2,736,736)	-777.60%
FY 11	($2,222,882)	-18.78%
FY 12	$7,494,900	-437.17%
FY 13	(1,038,155)	-113.85%
FY 14	($2,200,000)	111.91%

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
01-00-00-359-010-00

Use of Revenue
General Fund, unrestricted.
Method/Frequency of Payment
Payment is made to the City on a monthly basis.

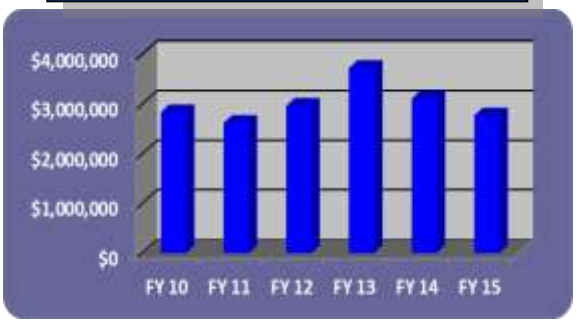
Basis for Budget Estimate
Budget estimate is based on anticipated violations.

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*	$3,108,973	-16.57%
FY 15**	$2,772,200	-10.83%

* Estimated
** Budgeted

History of Red Light Violation Revenue to the General Fund



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-10, 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. In FY-14 the City currently has 28 cameras. Appeals/disputes are now handled by the County Court as well as the City depends on the number of days of delinquencies and when the appeals are filed.

State Fine:
Red Light Camera Violation
$158.00

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
01-00-00-322

Use of Revenue
General Fund. Unrestricted.

Method/Frequency of Payment
Payment upon application.

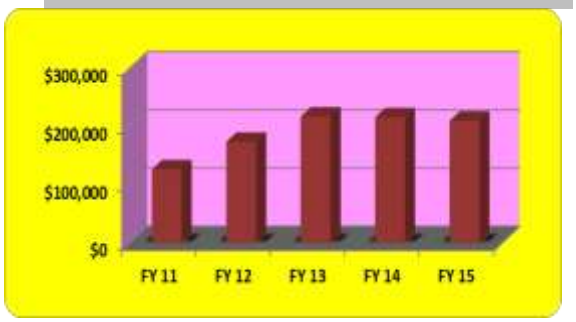
Basis for Budget Estimate
Historical receipts.

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*	$216,257	-0.48%
FY 15**	$210,000	-2.89%

* 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, have a City-issued certificate prior to closing.

FEES

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
01-00-00-369-400-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment
Payment is made to the City on a monthly basis.

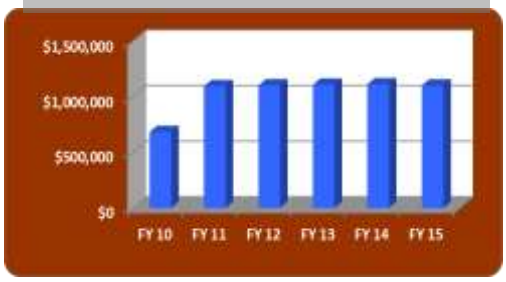
Basis for Budget Estimate
Compensation to the City consists of a payment of 1.5% of the Gross Slot Revenues generated at Calder on the first $250 million and 2.5% for all revenue in excess of $250,000,000.

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*	$1,111,614	0.43%
FY 15**	$1,100,000	-1.04%

* Estimated
** Budgeted

History of Slot Machine Revenue to the General Fund



Discussion
Although the referendum was approved on January 29, 2008, by the voters of Miami-Dade County. Construction on the casino began in mid-2009 and is expected to be completed by Super Bowl Sunday in 2010. The City received partial-year revenue in FY-2010. The City also 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
01-00-00-323-401-00

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.

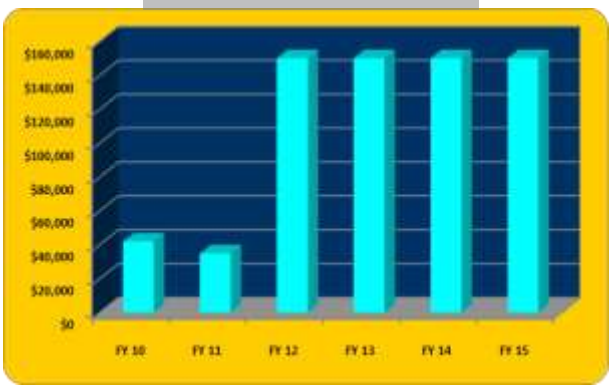
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$41,865	
FY 11	$34,770	-16.95%
FY 12	$150,000	331.41%
FY 13*	$150,000	0.00%
FY 14**	$150,000	0.00%
FY 15**	$150,000	$150,000

* Estimated
** Budgeted

Discussion
When the City initiated its police department, there came a need to occasionally tow vehicles from crash scenes. 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-12, the City re-bid the franchise and settled for a flat yearly fee of $150,000.

History of Towing Franchise Revenue



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
01-00-00-384-000-00

Use of Revenue
All Funds. Purchase vehicles and equipment and pay Debt Service.

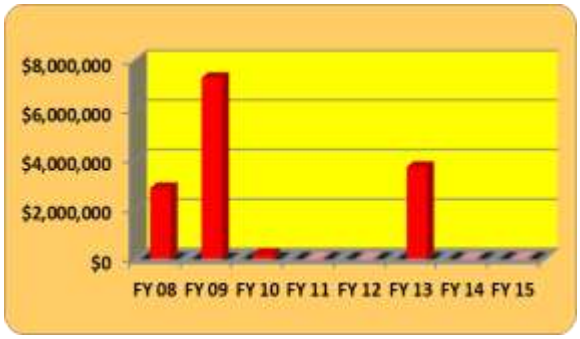
Basis for Budget Estimate
Estimate for the budget is based on each year's budget of whether financing is required for any equipment purchase or replacement.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$2,854,370	
FY 09	$7,300,000	155.75%
FY 10	$185,300	-97.46%
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%

*** Estimated**
**** Budgeted**

History of Bond Proceeds Available in the General Fund



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 to not distort the revenue or expenditure needs in any particular year.

The FY-13 capital lease in the amount of $3.7 million is for the replacement of police vehicles and other equipment.

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: 01-00-00-364-000-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment: Occasional.

Basis for Budget Estimate: Historic trends.

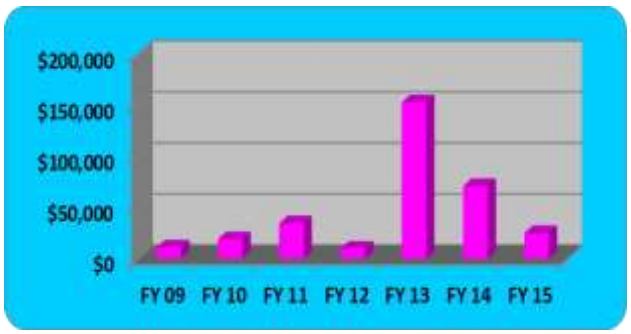
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$10,875	
FY 10	$19,079	75.44%
FY 11	$34,658	81.66%
FY 12	$9,758	-71.84%
FY 13	$152,974	1467.68%
FY 14*	$70,933	-53.63%
FY 15**	$25,000	-64.76%

*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-13 increase is attributed to sales of retired police vehicles.

History of Sale of Assets Revenue in the General Fund



Event Parking

Revenue Description
The City has an opportunity to take advantage of its proximity to Sun Life 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
01-00-00-369-907-00

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

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
01-00-00-322-000-00

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.

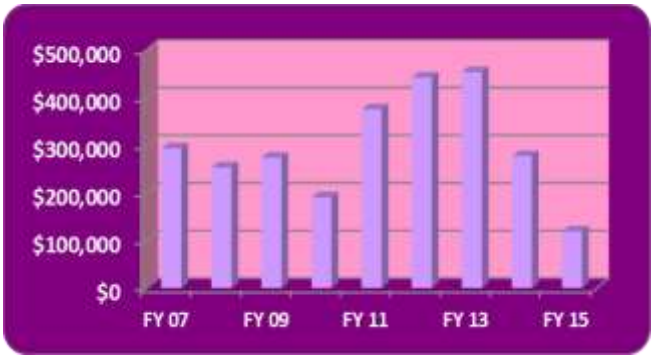
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$476,443	
FY 08	$292,988	(38.51%)
FY 09	$253,024	(13.64%)
FY 10	$273,541	8.1%
FY 11	$190,058	(30.52%)
FY 12	$375,001	97.31%
FY 13	$441,870	17.83%
FY 14*	$430,000	(2.69%)
FY 15**	$450,000	4.65%

*Estimated
**Budget

Discussion
Prior to FY-05, all Planning and Zoning activity was handled by Miami-Dade County. FY-05 and FY-06 saw significant development activity which is reflected in the revenues. FY-07 thru FY-10 reflects the major downturn in development activity faced by all of South Florida. FY-11 is expected to reflect a moderate increase in development activity. FY 12 increase is attributed to permits issued for the City Hall project with FY-13 returning to normal activities.

History of Planning & Zoning Fee Collections



Fee Schedule
The Miami Gardens Planning and Zoning Department charges and collects fees for the items and rates listed in the following schedule:

Planning and Zoning Fees

PLANNING and ZONING FEES- Adopted 4-13-11		
Code Abbrev.	**Fee Description**	**New CMG Fees**
ZTOBI	Zoning approval for alcoholic beverage (Alcoholic beverage permit)	$ 264.96
ZSPEC	Special Letter/Research Request Base Fee including Concurrency Letters, and similar request and research	$ 264.96
z000	Special Request Additional Fees: Hourly salary by employee, plus expenses, plus multiplier of 3.0 to cover availability such as building	Varies
Zgrphm	Group home/ Community residential distance verification	$ 441.60
Zgh01 thru 04	Request for group Home Extension/ Renewal of Approval	$ 264.50
SIGNS		
zsgn 01	Sign Plan Single Use	$ 250.00
zsgn 02	Modification Sign Plan Single Use	$ 100.00
zsgn 03	Multi Use/ Multi-Tenant (less than 200 ft. frontage)	$ 500.00
zsgn 04	Multi Use/ Multi-Tenant (greater than 200 ft. frontage)	$ 750.00
Zsgn 05	Modification Sign Plan Multi-Use	$ 250.00
Zsgn 06	Administrative Variance for Sign Plan	$ 750.00
Zsgn 07	Entrance Feature Sign	$ 750.00
Zsgn 08	Window Sign Permit (per tenant)	$ 50.00
SITE PLAN / DRC		
	Site Plan Review (SPR) - Residential	
z703 z704 z705	SPR Residential Basic Fee + $768 per first 10 acre or portion thereof + $768 per first 15 Units or portion thereof	$ 3,082.00
Z704	SPR Residential Property Size – 768 per every 10 acres or more or portion thereof	Variable
z705	SPR Residential / Mix Use number of units – 768 per every 15 units over 15 units or portion thereof	Variable
z706*	SPR Revision to Residential Plans applies at 3rd submittal **(concurrency fee does not apply)**	$ 1,057.00

Planning and Zoning Fees (Con't)

	Site Plan Review (SPR) Commercial / Industrial / Nonresidential/ Mix Use	
z707 z708 z709	SPR Commercial/ Industrial/ Nonresidential Basic Fee+ Property Size 1,536 per first 10 acres or portion thereof Size of Building $384 per first 5,000 sq. feet of portion thereof	$ 4,219.78
z708	SPR Commercial/ Industrial/ Nonresidential/ Mix Use property Size – $1,536 Per 10 acres or more or portion thereof	Variable
z709	SPR Commercial/ Industrial/ Nonresidential / Mix Use- Size of building –$384 Per every 5,000 sq. ft. or more or portion thereof	Variable
z711	SPR Projects Plan Revisions- to Commercial/ Industrial/ Nonresidential / Mix Use – Previously approved plans or applicable at 3rd submittal	$ 1,152.00
SUBSTANTIAL COMPLIANCE REVIEW		
z410*	Substantial Compliance- Residential Fee - Single Family Duplex Lot, Townhouse **(concurrency fee does not apply)**	$ 1,500.00
Z411*	Substantial Compliance- Commercial/ Industrial/ Office/ Nonresidential/ Multifamily/ Residential Subdivision **(concurrency fee does not apply)**	$ 2,862.12
z412*	Substantial Compliance- Plan Revisions **(concurrency fee does not apply)**	$ 1,152.00
z500	Appeals of Substantial Compliance Determination to the City Council	$ 2,000.00
z501*	Additional Fee for Site Plan Modifications **(concurrency fee does not apply)**	$ 1,201.20
z505*	Administrative Notification **(concurrency fee does not apply)**	$ 1,201.20
PUBLIC HEARING		
Variance/Waiver Public Hearing Requests		
Z980	Basic Fee for Public Hearing for Commercial / Industrial/ Multi-family/Nonresidential, other	$ 3,302.45
z983	PH variance public/ waivers single family, duplex, townhouse lot - ONE FLAT FEE APPLIES and VIOLATION FEE IF APPLICABLE residential/one lot residential	$ 1,600.00
z984	PH variance/waiver as result of violation	$ 1,900.00

Planning and Zoning Fees (Con't)

Sign Variance / Waiver Public Hearing Requests		
Z997	Public Hearing Variance / Waiver of Sign Regulations	$ 1,800.00
Z997(a)	Each additional sign	$ 250.00
Z998	If request is a result of a violation	$ 2,600.00
z999	Mailed notice for single family/ one lot residential, Non-use variance	Varies
Z974	Special Exception Use – Residential (R district)	$ 3,598.40
Z974 (a)	Special Exception Use- Nonresidential/Commercial/ Industrial (all other districts)	$ 11,304.00
z104	To AU/R-1/R-2 (Zone change from any zone to single family or duplex)	$ 2,420.80
z114	To R-15/R-25/R-50/OF (Zone change to multiple family or office zoning)	$ 4,384.00
Z124	To P D (Zone change to Planning Development)	$ 8,056.47
z134	To NC/ PCD (Zone change to commercial/ business zoning)	$ 6,576.00
Z144	To 1-1/1-2/GP (Zone change to Industrial Zoning)	$ 6,576.00
z116	Public Hearing Revisions to Plans	$ 1,320.98
Z975	Modification/ Deletion or conditions of Resolution/ Declaration of Restrictions	$ 2,201.63
Z500	Appeal administrative Interpretation Appeals of Substantial Compliance Determination to the City Council	$ 1,100.00
Z202	Appeal of administrative Variance/ Waiver	$ 1,087.26
Z100	All other requests for Resolution	$ 1,728.00
z117	Applications submitted 30 days or less prior to scheduled hearing date (Public Hearing Revisions to Plans)	$ 2,641.96
Zplt02	Tentative Plat Application Base Fee	$ 3,132.15
Zplt03	Surveyor review fee	Varies
Zplt04	Additional fee for each site over 6 sites / lots / tracts	$ 76.80
Zplt05	Resubmission of Tentative Plat	$ 1,344.00
Zplt06	Resubmission of Tentative Plat with New Owner, no other revision	$ 1,075.00
Zplt08	Request for Extension of Tentative Plat : Prior to Expiration	$ 1,344.00
Zplt09	Request for Extension of Tentative Plat: After Expiration	$ 1,920.00
Zplt10	Waiver of Plat Application Base Fee	$ 1,747.20
Zplt11	Wavier of Plat Revision to change parcels at owner's request (same or new owner)	$ 576.00

Planning and Zoning Fees (Con't)

Zplt12	Wavier of Plat change of owner, no other revisions	$ 576.00
Zplt13	Resubmission of Waiver of Plat due to non-compliance with staff / DRC recommendations	$ 864.00
Zplt14	Waiver of subdivision code requirements, additional fee for review of Tentative Plat or Waiver of Plat which includes a request to waive subdivision	$ 576.00
Zplt15	Waiver of subdivision code requirements, additional fee for request to waive underground requirements	$ 326.40
Zplt16	Waiver of subdivision, fee for correspondence answering inquiries	$ 326.00
Zplt17	Final Plat Base Fee, ten sites / tracts / lots or less	$ 1,920.00
Zplt18	Final Plat for more than ten sites / tracts / lots: Base Fee Plus $150 per site in excess of 10 sites / tracts / lots	1,920.00+ 150.00
Zplt20	Bonding: initial submittal and review of Agreement / Letter of Credit	$ 1,429.20
Zplt21	Bonding: review of corrected bonding documentation	$ 516.20
Zplt22	Bonding: processing the reduction of release of bond amount	$ 1,122.00
RIGHT OF WAY DEDICATION / VACATION, SPECIAL TAXING DISTRICT / OTHER		
Zplt19	Road Vacation, Dedication or Easement by Resolution	$ 2,592.00
Z100	Request for Special Taxing District	$ 1,728.00
Z330	Miscellaneous fee	$ 307.20
LANDSCAPE PLAN REVIEW SINGLE FAMILY, DUPLEX TOWNHOUSE / COMMERCIAL & MULTI- FAMILY		
ZLSPO1	Landscape Plan Review Discount to April 2015 10% **CMG Surcharge 15%** Public Works review fee (SF/ Duplex/Townhouse) Total	$ 126.00
ZLSPO4	Landscape Plan Review (Commercial, Industrial, and other Nonresidential Multifamily/ Residential Subdivision	$ 2,559.75
ZLSPO6	 10% Discount to April 2015 Sub Total **CMG Surcharge 15%** Public Works Review Total	$ 2,849.35
ZPHDEF	Public Hearing application that is deferred by applicant: cost of advertising plus $300.00	Varies

Planning and Zoning Fees (Con't)

ADMINISTRATIVE VARIANCE OR WAIVER		
z220	Administrative variances or waivers; Dimensional requirements- single family, duplex, townhouse	$ 700.00
Z223	AV- Variances or waivers; multi-family, non-residential, commercial, industrial uses	$ 1,536.00
Z224	AV-all other requests	$ 768.00
Z221	AV- If result of warning / violation notice fee	Double fee
Z202	Av- Appeal of an AV Decision	$ 960.00
CERTIFICATE OF LEGAL CONFORMITY		
znon 1	Certificate of Non-Conformity – Residential Uses (Single Family or Duplex Lot, Townhouse)	$ 1,125.00
Znon 2	Certificate of Non-Conformity – Nonresidential/ Mixed Uses/ Multifamily/ Residential Subdivisions	$ 3,168.00
SITE PLAN REVIEW - LAKE EXCAVATION		
z800 z801	SPR Lake Excavation Basic Fee Size of property- $768 Per first 10 Acres or portion thereof of water surface area	$ 1,747.20
z801	SPR Lake Excavation Size of property- $768 Per first 10 Acres or portion thereof of water surface area	Varies
z987	Lake Excavation Hearing	$ 1,152.00
z988	SPR-Violation - lake excavation	$ 1,920.00
z989	Lake Excavation Site Plan Review	$ 1,536.00
z990	Lake Excavation- Size of Lake Per – 10 acres or Portion thereof	$ 614.40
z510	SPR Lake Excavation Plan or revisions (applies at 3rd submittal)	$ 1,152.00
COMMERCIAL VEHICLE PARKING		
ZCVP01	Commercial Vehicle Parking Permit for Single Family, Duplex, Townhouse, Apartment per vehicle, up to 2 (Comm. / Recreational Vehicle, Boat/Vessel, Trailer/ Container)	$ 25.00
Part of ZCVP01	Annual Renewal of Commercial Vehicle Parking Permit for Single Family, Duplex, Townhouse, Apartment per vehicle, up to 2	$ 25.00
	Result of Violation	$ 50.00
Part of ZCVP01	Commercial Vehicle Parking Permit for Industrially Zoned Properties	$ 250.00
Part of ZCVP01	Annual Renewal of Commercial Vehicle Parking Permit for Industrially Zoned Properties	$ 250.00

Planning and Zoning Fees (Con't)

TEMPORARY SIGNS REQUIRING A PERMIT		
zsgn 09	Construction _ Typical	$ 50.00
Zsgn 10	Temporary Construction Fence Sign	$ 150.00
Zsgn 11	Real estate Nonresidential	$ 50.00
Zsgn 12	Miscellaneous (to be applied by Director	$ 150.00
Zsgn 13	Fees resulting from Violation	Double Permit fee
Zsgn 19	Banner Fee	$ 50.00
Zsgn 20	Costume/ Mascot/ Figurine Signs	$ 50.00
Zsgn 21	Balloon or Spotlight searchlight sign	$ 100.00
NATIONAL EVENT SIGN ON PRIVATE PROPERTY		
zsgn 14	1.Minimum fees for signs 40 sq. ft. or less	$ 750.00
zsgn 15	2.Minimum fees for signs greater than 40 sq. ft.	$ 2,400.00
zsgn 16	3.Per Square Foot above minimum fee	$ 10.00
NATIONAL EVENTS SIGNS ON PUBLIC AND / OR PUBLIC RIGHTS - OF- WAY		
Existing	1.Minimum fee	$ 250.00
Existing	2.per Sq. Ft. above minimum fee	$ 10.00
NB: N/A (Not applicable) is used when the codes are unique to CMG and does not match Miami-Dade County		
VESTED RIGHTS AND CERTIFICATE OF NON-CONFORMITY		
zvest 1	Vested Rights Determination - Residential Uses (Single Family or Duplex Lot. Townhouse	$ 1,126.00
zvest 2	Vested Rights Determination - Nonresidential / Mixed Use/ Multifamily/ Residential Subdivision	$ 3,168.00
NO CODE	Revision of Legal Description	$ 1,848.00
LANDSCAPE AND TREES		
ZLSPO1	Landscape Plan Approval Single Family and Duplex, Townhouse, Single Lot Residential	$ 50.00
ZLSPO4	Landscape Plan Approval Commercial, Industrial, and other Nonresidential Multifamily/ Residential Subdivision	$ 2,393.30
ZLSPO6	Landscape Plan Revision	$ 307.20
ZTSFD	Tree Removal Permit- Single Family Residential when DERM permit is required	$ 50.00
ZTSFBI	Tree Removal Single family Residential- Before inspection: $63 appl. + 35*insp. =98.00	$ 98.00
ZTSFAI	Tree Removal Single family, Residential- After inspection: $35 appl* + $12/ tree up to a max of $320.00	Varies
ZTMFBI	Tree Removal Multi-family Residential- Before inspection: $80 appl. + 35*insp. =115.00	Varies

Planning and Zoning Fees (Con't)

ZTMFAI	Tree Removal Multi-family Residential- After inspection: $35 appl* + $12/ tree up to a max of $395.00/ (acre) (canopy)	Varies
ZTRBI	Tree Removal Business / Commercial/ Industrial/ Nonresidential – Before Inspection $105 appl* + $35 inspection = $140.00	Varies
ZTOAI	Tree Removal Business / Commercial/ Industrial/ Nonresidential – After Inspection $35 appl*. + $12/ tree up to a max of $395.00/ (acre)(canopy)	Varies
ZROWBI	Swale Right of way (by public Works Department) Before Inspection $28 appl. +$35insp. =$63.00	$ 63.00
ZROWAI	Swale Right of way (by public Works Department) After Inspection $35insp =$6/ tree up to a max of $265.00/ (acre) (canopy)	Varies
ZTRIF	TREE Removal Inspection fees are based on removal of less than 20 trees. The fee may be raised as follows: 20-100 trees- $65.00 100-200 trees- $130.00 More than 200 trees - $265.00	Varies
ZTTFPT	Free Trust Fund Per Tree- minimum of $200	$ 400.00
ZTFEST	Or the estimated cost of the tree(s) if greater than $200- varies based on tree cost	Varies
LANDSCAPE PLANS AND INSTALLATION AMORTIZED PER LANDSCAPE REGULATIONS		
Discount for all landscape related planning and building fees per the following percentages:		
	Application made between March 1, 2011 and march 1, 2012	80%
	Application made between March 2, 2012 and April 6, 2012	60%
	Application made between April 7, 2012 and April 6, 2013	40%
	Application made between April 7, 2013 and April 6, 2014	20%
	Application made between April 7, 2014 and April 6, 2015	10%
	Application made after April 7, 2015	No Discount
INSPECTION, GENERAL AND EXTRA		
ZEXINS	Unless otherwise provided, each inspection by the Planning and Zoning Department shall include but not be limited to the following fees: Extra Inspection –wrong address given Corrections not made or completed at time specified Failure to provide access to property Inspection card not clearly visible	$ 91.35

Planning and Zoning Fees (Con't)

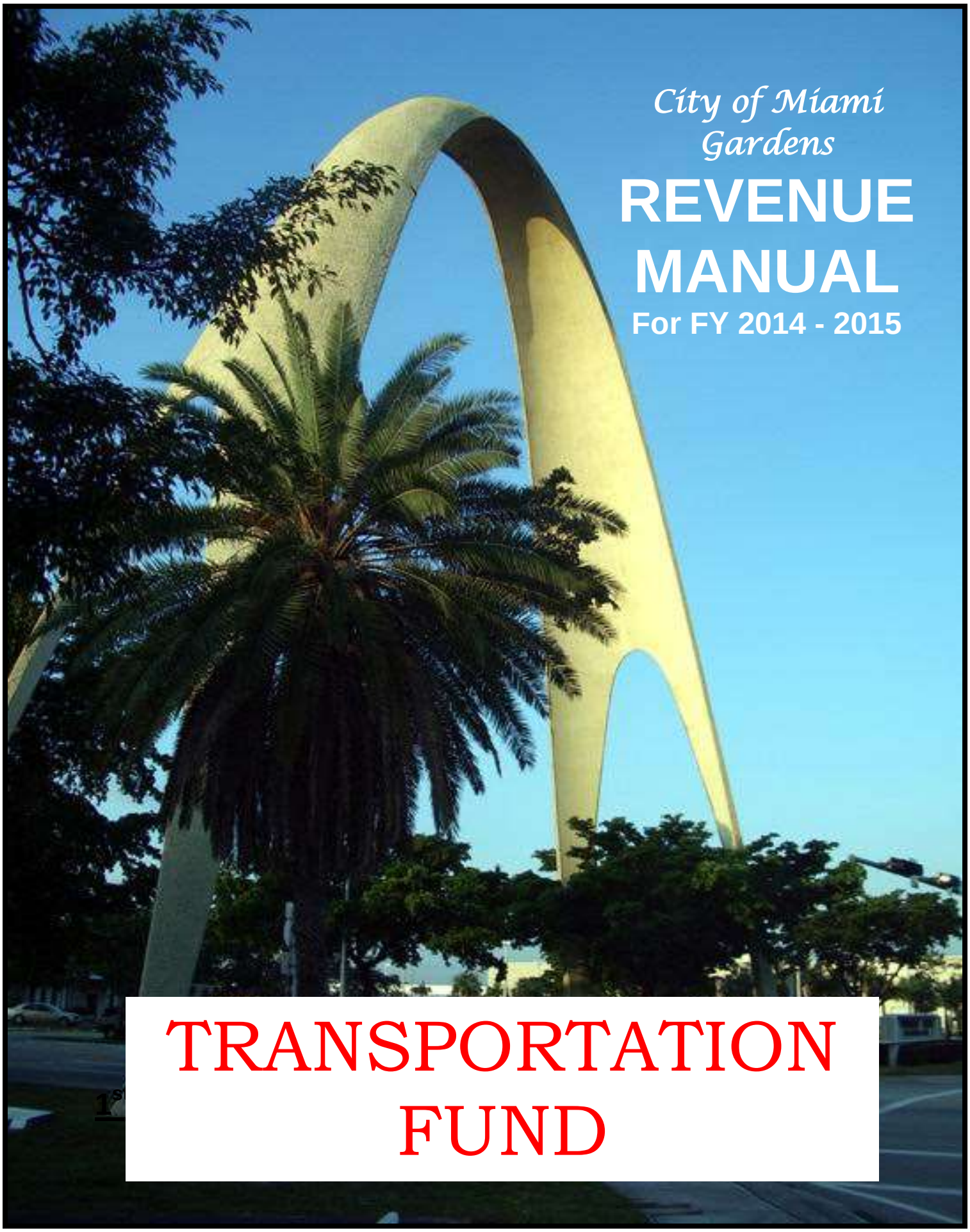
ZINSOV	Inspection for Expedited Service or requiring overtime, per hour, minimum 2 hours	$ 91.35
	Nonrefundable Application Fee for Selected Permits such as: temporary Signs, Tree Removal, group Home/ CRH	$ 96.00
CHARGES FOR CONSULTING SERVICES		
	Per City Ordinance 2003-13, charges incurred for consultants 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 related professional services shall be paid by the applicant in addition to any other application fees or charges. Applicant shall pay the City up front for the estimated cost of such consultant or professional services	Varies by Scope of Service
SIGNS AMORTIZED PER SIGN REGULATIONS		
Discount for all building and planning fees per the following percentages:		
	Application made between February 13, 2010 and February 12, 2011	40%
	Application made between February 13, 2011 and February 12, 2012	20%
	Application made between February 13, 2012 and February 12, 2013	10%
	Application made after February 13, 2013	No Discount
DEVELPOMENT REVIEW COMMITTEE (DRC) AND OTHER FEES		
Mp29	DRC – Pre-application Conference Review Fee	$ 1,318.20
Z____	Administrative release, modification, revision of condition of development order approval	$ 1,102.40
Ze030	Development order	$ 5,290.50
PLATTING AND SUBDIVISION		
Zplt20	Bonding: initial submittal and review of Agreement / Letter of Credit	$ 1,250.55
Zplt21	Bonding: review of corrected bonding documentation	$ 548.46
Zplt22	Bonding: processing the reduction of release of bond amount	$ 1,023.83

Planning and Zoning Fees (Con't)

PLANNING AND ZONING FEES FOR BUILDING PERMIT REVIEW		
BDZREV	PLAN REVISIONS: A fee of $51.50 per hour for a minimum of one (1) hour will be applied for revisions.	$ 51.50
IDENTIFIED IN EACH FEE DEFNITION	Up-Front Processing Fee: 30% of zoning permit fee	30% of zoning permit fee
BDZEXP	Expedite Building Plan Review	
BDZEXP	Residential: $220.80 (first four hours)	$ 220.80
BDZEXP	Residential: $55.20 (each additional hour)	$ 55.20
BDZEXP	Commercial: $470.40 (first four hours)	$ 470.40
BDZEXP	Commercial: $117.60 (each additional hour)	$ 117.60
Ze70	Renewal of expired or abandoned plans in review shall be 50% of the original fee.	50% of original fee
Ze70	Minimum Fee for Building Permit shall be applicable to all items in this section except as otherwise specified. (With the exception of fees associated with windows, trusses, doors, skylights and all required shop drawings which are already included in the basic building permit fee, this minimum fee does not apply to add-on building permit fees issued as supplementary to current outstanding permits for the same job.)	$ 25.00
BDZRES	NEW BUILDINGS AND / OR ADDITIONS – RESIDENTIAL	
BDZRES	0-300 S/F	$ 30.00
BDZRES	301 – 650 S/F	$ 60.00
BDZRES	651 – ABOVE (per sq. ft.)	$ 0.10
BDZRES	Shade Houses (per sq. ft.)	$ 0.01
BDZRES	Alterations or repairs to Single Family Residence or Duplex per $1.00 of estimated cost or fractional part	$ 0.01
BDZSHE	Sheds – Prefabricated utility shed with slab: (max 100 sq. ft. of floor area)	$ 25.00
BDZCOM	New Construction: All others not single family residence. Other than as specified herein: (Water Towers, Pylons, Bulk Storage – Tank Foundations, Unusual Limited-use buildings, marquees, and similar construction) For each $1,000 of estimated cost or fractional part	$ 2.64
BDZTEN	Tents (per tent)	$ 70.00
BDZTRA	Mobile Homes – Temporary Buildings – Trailers: Each installation	$ 70.00
BDZNEW	Structures of unusual size or nature as arenas, stadiums and water and sewer plants the fee shall be based on ½ of 1% of the estimated construction cost	$ 0.01
BDZMOV	Moving Buildings: For each 100 sq. ft. or fractional pa	$ 2.94
BDSLA	Slabs (each installation)	$ 51.50
BDZFEN	Fences (Chain link / Wood) 0-500 linear ft.	$ 51.50

Planning and Zoning Fees (Con't)

BDZFEN	Fences (Chain Link / Wood) Each additional 500 linear ft.	$ 51.50
BDZMAS	Masonry Wall – Ornamental Iron (each linear ft.)	$ 0.35
BDZPOO	Swimming Pools, Spas, and Hot Tubs (each installation or repair)	$ 51.50
BDZTEN	Temporary Platforms and Temporary Bleachers to be used for public assembly (each installation)	$ 51.50
BDZAWN	Screen Enclosure, Awnings & Canopies (each installation)	$ 51.50
BDZSIG	Sign Permit Fees	
BDZSIG	Per Sign	$ 51.50
BDZSIG	Signs-non-illuminated painted wall signs and balloons (per sign)	$ 51.50
BDZSIG	Illuminated signs under electrical permits (per sign)	$ 51.50
BDZSIG	Annual Renewal of Class C signs on or before October 1st of each year (per sign)	$ 51.50
ZR44	Satellite Dish: All trades each	$ 51.50
ZIPBD	Zoning Improvement Permit (ZIP) – pools (above ground over 24" deep, agricultural/farm building, canopy carports, screen enclosure, awnings, chickee huts, fences, masonry walls – ornamental iron fence, decorative garden-type water, parking lot refurbishing – resurfacing, re-striping or seal coating, and paving and drainage of existing parking lots, portable mini storage unit, donation bins, recycling bins, mobile medical and professional units, anchoring, mooring, docking or storage of a houseboat, painted wall sign, balloon sign, stick on fabric letters	$ 51.50



City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

TRANSPORTATION FUND

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
10-00-00-312-410-00

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.

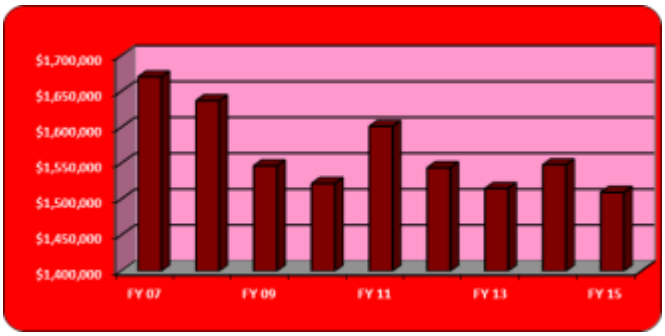
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$1,670,304	
FY 08	$1,637,145	-1.99%
FY 09	$1,546,630	-5.53%
FY 10	$1,521,890	-1.60%
FY 11	$1,601,604	5.24%
FY 12	$1,543,881	-3.60%
FY 13	$1,514,920	-1.88%
FY 14*	$1,547,985	2.18%
FY 15**	$1,509,517	-2.49%

* Estimated
** Budgeted

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 reduced the consumption.

History of 1st Optional Fuel Tax Collections



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: 10-00-00-312-420-00

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 07	$626,803	
FY 08	$633,247	1.03%
FY 09	$600,345	-5.20%
FY 10	$582,080	-3.04%
FY 11	$622,828	7.00%
FY 12	$598,259	-3.94%
FY 13	$585,738	-2.09%
FY 14*	$603,026	2.95%
FY 15**	$580,000	-3.82%

* 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.

History of 2nd Optional Fuel Tax Collections

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 2014, 25.4% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 74.6% in the General Fund as general revenue.

Transportation Fund
10-00-00-335-120-00

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.

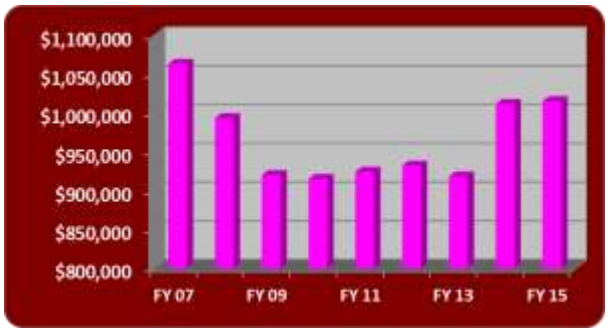
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$1,063,708	
FY 08	$993,768	-6.58%
FY 09	$920,340	-7.39%
FY 10	$915,413	-0.54%
FY 11	$924,622	1.01%
FY 12	$932,406	0.84%
FY 13	$918,345	-1.51%
FY 14*	$1,011,927	10.19%
FY 15**	$1,015,775	0.38%

* Estimate
** 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.

History of State Revenue Sharing Collections



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: 10-00-00-322-002-00

Use of Revenue: Transportation Fund, unrestricted.

Method/Frequency of Payment
Revenue is collected upon application for a permit.

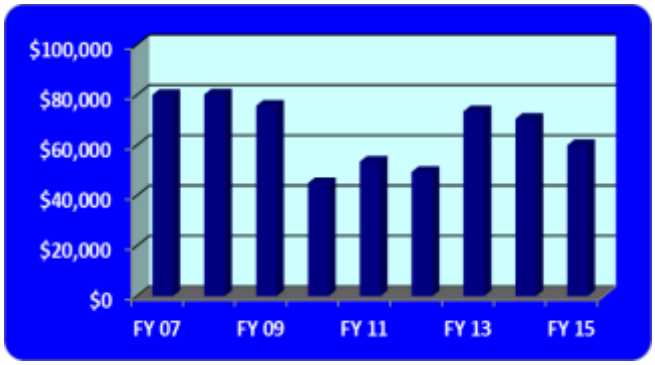
Basis for Budget Estimate: History

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$80,029	
FY 08	$80,157	0.16%
FY 09	$75,680	-5.59%
FY 10	$44,939	-40.62%
FY 11	$53,488	19.02%
FY 12	$49,408	-7.63%
FY 13	$73,461	48.68%
FY 14*	$70,497	-4.03%
FY 15**	$60,000	-14.89%

* Estimated
** Budgeted

History of Public Works Fee Collections



Discussion
Public Works began processing permits for the above activities since FY-07. Activity somewhat mirrors general building permits. Revenue for permits declined significantly in FY-10; however, revenues have increased in FY 13 and FY 14 attributed to economy recovery and construction begins. Conservative estimate for FY 15, reflecting a slight reduction.

Fee Schedule
Fees for public works construction, under permit issued by Public Works Department, in canal, road and street rights-of-way, and in rights-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.

A. Fees for public works construction, under permit issued by the Public Works Department, in canal, road and street right-of-way, and utility or other easements in the City, to include paving and drainage on private roads and parking lots.

1. For installation or repair of sanitary and storm sewer, water lines, gas lines, buried electric, telephone, CATV or other underground utilities:

- For 100 linear feet or less…….$ 175.00
- For each additional 100linear feet or fraction thereof……55.00

2. For exfiltration drains consisting of catch basins, exfiltration trench, or slab cover ex-trench:

- For Sewerline lining per linear foot…….$ 10.00
- For each 100 linear feet or
- Fraction thereof……...$ 155.00

3. For installation of poles or down guys for overhead utilities:

- For each pole or down guy…….$ 100.00

4. For construction or replacement of side walk, curbs and gutters:

- For 100 linear feet or less……..$160.00
- For each additional 100 linear feet or fraction thereof…….…..$75.00

5. 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 than 40feet, 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):
For each driveway (20ft. max) ….$100.00

f) For construction of brick pavers driveways (Recorded Covenant of Construction must be on file prior to permit being issued)
For each drive (20 ft. max) …$100.00

6. Water and Sewer Connection……..……$105.00

7. Paving and Drainage (One Time only fee paid at initial of paving plans)
A. Review of plans for paving and drainage……..……$1,050

8. For construction of streets pavements, including paving of parkways and shoulders:

- One lane or two lane pavements (width of pavement being 0 to 24 feet):

a) For 100 linear feet……$400.00

b) For each additional 100 linear feet or fraction thereof…….. $100.00

- Three or more lanes of pavement (aggregate width greater than 24 feet):

a) For 100 linear feet or less…… ……..$360.00

b) For each additional 100 linear feet or fraction thereof……$120.00

<u>Note</u>: Fees for paving of parkways and shoulders will be priced the same as those charged for street paving.

9. For the installation of embankment and/or subgrade material in dedicated or zoned right-of-way, excluding base rock and asphalt:

- For 100 linear feet or less……$120.00

- For each additional 100 linear feet or fraction thereof……..$35.00

10. For construction of curb separators:

- For 100 linear feet or less……$60.00

- For each additional 100 linear feet or fraction thereof……..$20.00

11. For erection of street name signs, traffic or directional signs, etc:

- For each sign……$20.00

12. For construction of bridges:

a) For bridge roadway are of 1,000 square feet or less……..$1,200.00

b) For each additional 100 sq. feet of fraction thereof…$245.00

13. For installation of permanent type traffic barricades, guardrails or guide posts:

- For each additional 100 linear feet or fraction thereof……$90.00

14. For construction of street or driveway culvert:

- For each additional 100 linear feet or fraction thereof……$120.00

15. Installation of culvert pipe to enclose existing drainage ditch or canal:

- For each additional 100 linear feet or fraction thereof……$180.00

16. Installation of new traffic signals (include signals, poles and all incidental wiring and interconnects:

- For each intersection……..$1,800.00 (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 one year of plan approval).

17. For upgrade or modification of existing traffic signals (includes signals, poles, and Incidental wiring and interconnects):

- For each intersection……$1,200.00 (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 one year of plan approval).

18. For resurfacing, waterproofing, or seal coating in public right-of-way (does not apply to private homeowners):

- For each 1000 square feet or fraction thereof……$30.00

19. For installation of bus shelter:

- For each shelter……..$120.00

B. Fees for placement of a newspaper or storage rack under permit issued by the Public Works 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 Dade County.

1. For placement of a newspaper or newspaper to include inspection by the Public Works inspector……$40.00

2. Annual renewal fee per each newspaper or newspaper storage rack…….. $20.00

3. Fee for removal, storage, and disposal per each newspaper or newspaper storage rack…… $130.00

4. Re-inspection fee……$30.00

C. Fees for paving and drainage on private property are fixed as follows (private street pavement, drainage and curb shall be the same as listed in (A) above:

1. Pavement (other than street pavement):

- For each 1000 square feet or fraction thereof……..$30.00

D. 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 question proposed by property owners, homeowner's associations, developers, attorneys, realtors, contractors, or municipalities, etc., in connection with:
(a) the use , restriction, re-subdivision, and development of properties, including right-of-way and easements;
(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. A minimum $55.00 shall be charged.

A fee equal to $2.00 per page shall be assessed for pre-programmed computer reports on Department records. The minimum fee will be $15.00.

E. Review – Fence in Right-of-Way
Review of application for permission to fence within right-of-way……$ 600.00

F. Public Works Construction Projects completed by Contractor to be Inspected…… $525.00 flat fee per project.

G. Tree Planting Fees (Planting Trees in the Right Place in the ROW - Inspection.....$20.00

General Information on Special Fees, Refunds, Extensions and Cancellations

A. PENALTY FEES

When work for which a permit is required is commenced prior to obtaining a permit a penalty fee will be imposed. **THE PENALTY FEE WILL BE $123.00 PLUS DOUBLE THE ORIGINAL PERMIT FEE.**

B. Failure of owner-builder or contractor to obtain permit……...$525.00

C. Failure to display permit card……..$105.00

D. Failure to obtain required inspection……..$525.00

E. Failure to properly guard and protect an excavation……$525.00

F. Unlawfully making an excavation which endangers adjoining property, buildings, ….…….$1,050.00
Right-of-Way or is a menace to public health or safety.

G. Failure to remove debris, equipment, materials or sheds on the Right-of-Way……$ 210.00

H. EXTENSION OF PERMIT

A permit may be extended for a period of up to, but not more than one year, from the expiration date of the original permit, provided the Permit Section of the Public Works 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.

I. FINAL INSPECTION REQUESTED AFTER EXPIRATION OF PERMIT

A fee of $120.00 will be assessed when a final inspection is required after a permit's expiration date.

J. 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 a new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus $30.00 original public works permit fee.

K. LOST CARD PERMIT FEE

After a permit has been issued, if the permit inspection card has been lost, the applicant will be required to pay a charge of $35.00.

L. Plan Review Minimums to include DRC (Development Review Committee) Plan Review

A. Single Discipline Review……..$ 80
B. Multiple Discipline Review……..$ 210

L. INSPECTIONS / PLAN REVIEWS REQUIRED OVERTIME:

Charges for construction inspections or plan review, which are requested in advance and require overtime, will be a rate of $92.00 per hour and $147.00 per hour on a holiday. Fees are over and above the original permit fee.

M. RE-INSPECTION FEE

Work should be complete 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. 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.
$76.00 per re-inspection

N. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE TO INCLUDE DRY RUNS OR ANY OTHER PALN REVIEW REQUEST

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.
The invoice will consist of actual labor cost, including any and all fringe benefit costs the Department 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 Public Works Department and/or the Finance Section on a yearly basis.

O. RIGHT-OF-WAY IMPROVEMENT BOND FEES

1. Right-of-Way Project Bonding (fees required when bond documentation is submitted)
   A. Initial Submittal and review of Agreement and Letter of Credit)…… … …$ 210
   B. Review of Agreement and Letter of Credit....$ 55
   C. Processing the reduction of bond amount…….....…..$ 105

P. Drainage/Paving Consulting Plan Review Fees…….……Min.$265
Note: Fees may vary depending on plan review time

Q. CHANGE OF CONTRACTOR 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.

R. COPIES OF DEPARTMENTAL RECORDS

Plan reproductions from microfilm – per sheet …….$ 6.00
Reproduced records – per page …….$ 0.15
Double sided copies – per page.$ 0.25
Certified copies – per page..$ 1.00
Notary public service per document (City business) ……$ 1.00
Notary public service – per document (Non-City business) ……$ 5.00

S. TECHNOLOGY AND TRAINING FEE

A technology and training fee of 15% of the total Public Works permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Public Works Department customers.

T. REVISIONS

A fee of $72.20 per hour for a minimum of one) hour will be applied for revisions (new constructions, commercial, water and sewer lines, paving and drainage).
A fee of $25.00 will be applied to each request for a driveway permit.

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
10-00-00-329-100-00

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.

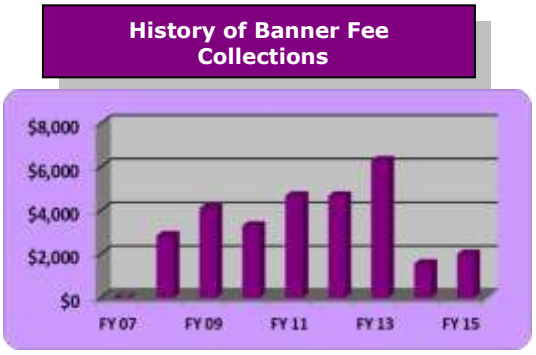
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$2,850	
FY 09	$4,110	44.21%
FY 10	$3,300	-19.71%
FY 11	$4,675	41.67%
FY 12	$4,675	0.00%
FY 13	$6,290	34.55%
FY 14*	$1,560	-75.20%
FY 15**	$2,000	28.21%

* 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.



BANNER FEES

1. Fees: City Ordinance #2005-07-45

A. Basic approval fee: $50.00
B. Per banner fees:
- $10.00 – nonprofits events to be held in the City
- $50.00 – profit events to be held in the City
- $20.00 – nonprofit events to be held out of the City
- $75.00 – for profit events to be held out of the City

2. Regulations:

A. Banners may only be displayed for a period of up to 30 days, unless the City Manager or his designee grants an extension, in writing.
B. If a banner(s) is not removed by the applicant within the aforementioned 30 day time period, the City shall have the right to assess a fine of $10.00 per day, per banner. The failure of an applicant to remove a banner(s) in the specified time may also subject the applicant to forfeiting the right to erect banners in the City in the future.
C. Banners shall be used solely for the purpose of promoting public events, seasonal decorations or holidays, and for no other purpose.
D. The events 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.

3. Other requirement:

A. Applicant must provide an emergency contact.
B. Banners placed on FDOT Right-of-Way must have approvals from FDOT and adhere to their regulations (Florida Statute 337.407 -- Regulation of signs and lights within rights-of-way).
C. 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.
D. Applicants shall be responsible for the observance of all necessary safety precautions in the construction, erection and removal of flags and/or banners.

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 10-00-00-389-400-00

Use of Revenue
Transportation Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment
Occasional. No set frequency.

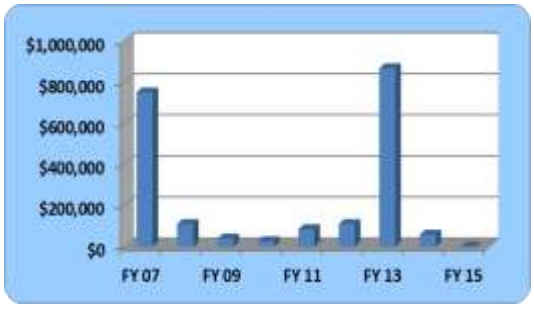
Basis for Budget Estimate
Estimate f is based on approved grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$751,242	
FY 07	$110,408	-85.30%
FY 08	$39,671	-64.07%
FY 09	$26,687	-32.73%
FY 10	$85,128	218.99%
FY 11	$110,593	29.91%
FY 12	$868,650	685.45%
FY 13	$58,415	-93.28%
FY 14*	0	-100%
FY 15**	$751,242	

* Estimated
** Budgeted

History of Grants and Donations Revenue to the Transportation Fund



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 spikes in FY-06/07 were a result of Hurricane Wilma Reimbursement grants. The spike in FY 13 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 funs 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 account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Since the City received the CITT settlement in FY 2012, it is projected that interests will be allocated for FY 2013.

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
10-00-00-361-100-00

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.

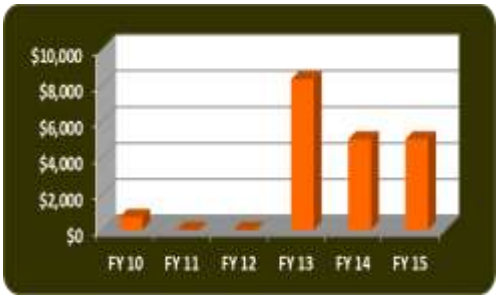
Basis for Budget Estimate
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

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*	5,000	100.00%
FY 15**	5,000	0%

* 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
10-00-00-334-390-00

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.

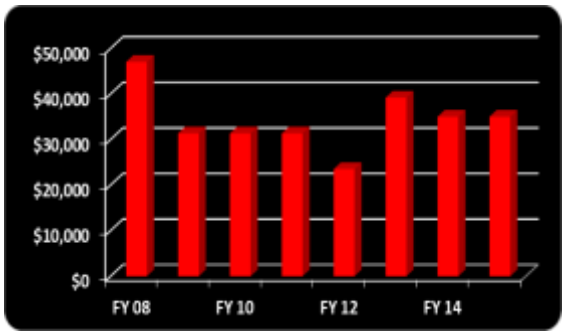
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$47,035	
FY 09	$31,356	-33.33%
FY 10	$31,357	0.00%
FY 11	$31,356	0.00%
FY 12	$23,518	-25.00%
FY 13	$39,197	66.67%
FY 14*	$35,000	-10.71%
FY 15**	$35,000	0.00%

* 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.

History of DOT Median Maintenance Revenue



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
10-00-00-389-900-00

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.

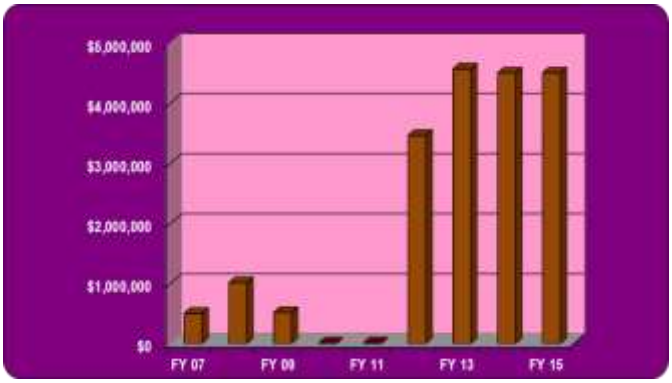
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$500,211	
FY 08	$1,012,589	102.43%
FY 09	$518,120	-48.83%
FY 10	$2,625	-99.49%
FY 11	$7,183	173.64%
FY 12	$3,459,596	48063.66%
FY 13	$4,565,353	31.96%
FY 14*	$4,499,135	-1.45%
FY 15**	$4,499,135	0.00%

* Estimated
** Budgeted

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. Additional decline is due to several special projects which have required additional funds to complete. The largest of these was the NW 27th Ave, Beautification Program done in conjunction with the Super Bowl in 2007. For the first time in FY-09, FY-10 and again in FY-11 the Fund needed a small subsidy from the General Fund to balance; though in the former two years, it was not used as funds remained at year-end. This was due largely to the decline in State Revenue Sharing receipts.

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.

History of Budgeted Fund Balance Reserve in 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 establishing 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-11, the City sued the County for these fund 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: None established

Use of Revenue: Transportation Fund.

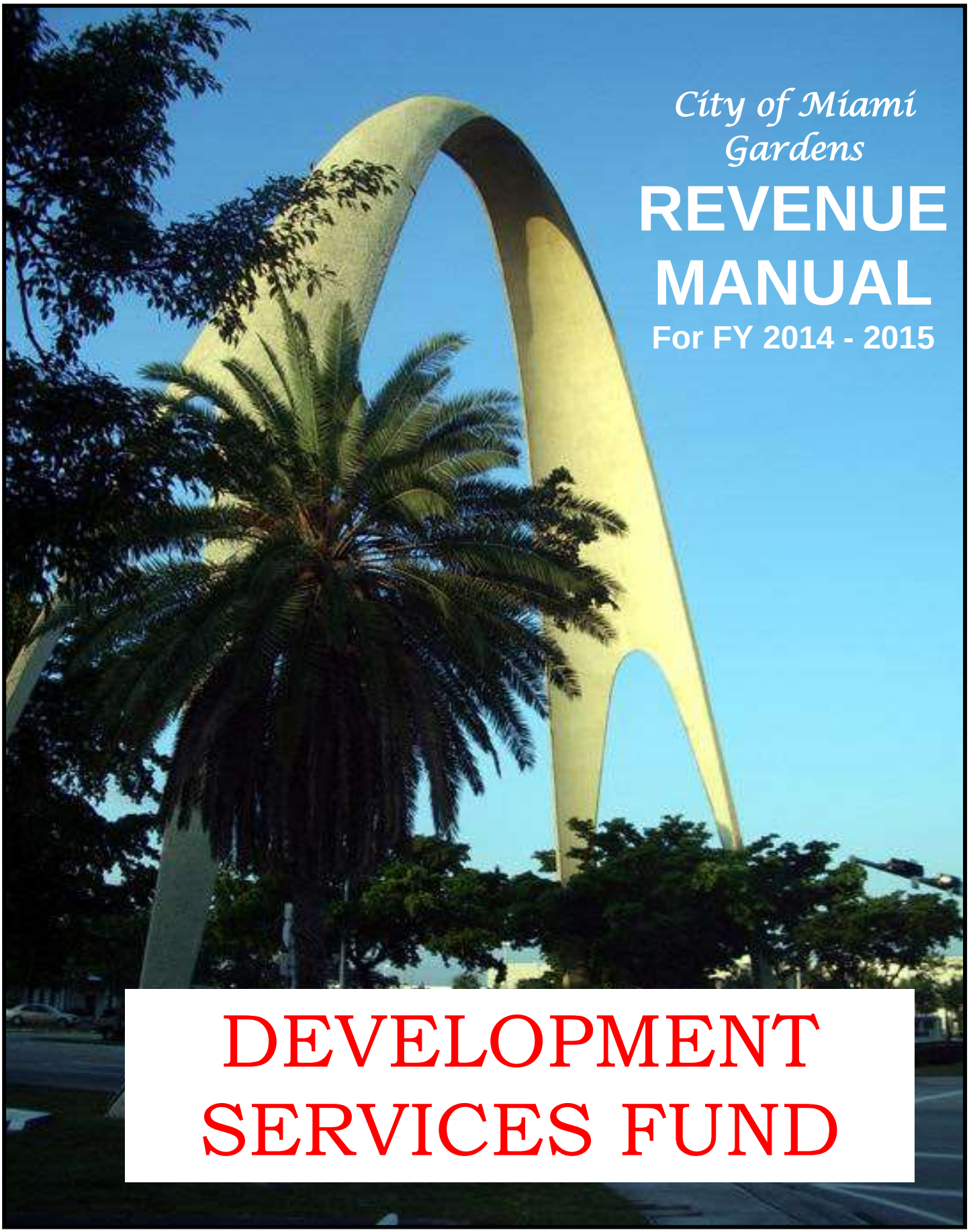
Method/Frequency of Payment
Monthly from Miami-Dade County

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*	$3,689,793	-3.86%
FY 15**	$3,625,000	-1.76%

*Estimated. Settlement proceeds
**Budget Pending settlement of lawsuit.



City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

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
15-00-00-329-400-00

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 08	$4,490	
FY 09	$4,810	7.13%
FY 10	$5,680	18.09%
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**	$6,200	-2.97%

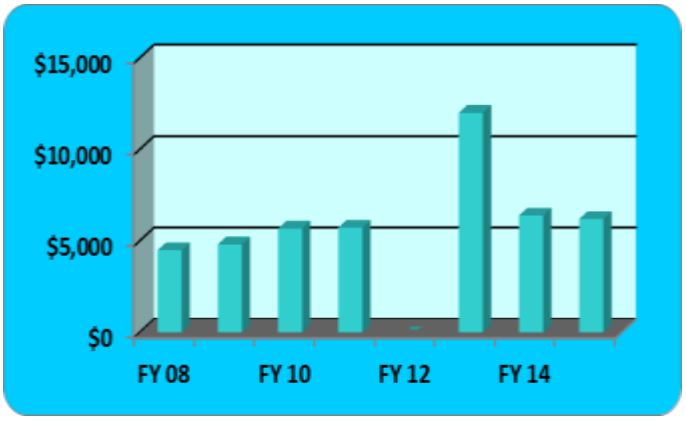
* Estimated
** Budgeted

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-12 were not collected until FY-13.

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 will be 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

History of Community Development District Application Fee



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
15-00-00-322-002-00

Use of Revenue
Development Services Fund, unrestricted.

Method/Frequency of Payment
Revenue is collected upon application for a permit or other requested activity.

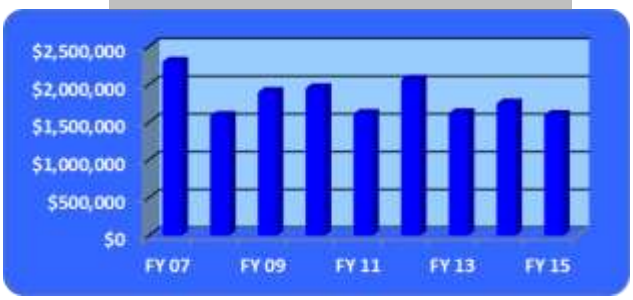
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$2,307,262	
FY 08	$1,586,615	-31.23%
FY 09	$1,904,818	20.06%
FY 10	$1,956,892	2.73%
FY 11	$1,615,243	-17.46%
FY 12	$2,069,911	28.15%
FY 13	$1,624,781	-21.50%
FY 14*	$1,752,627	7.87%
FY 15**	$1,600,000	-8.71%

* Estimated
** Budgeted

History of Building Permit Revenue to the Development Services Fund



Discussion
Prior to FY-05, all building permit activity was handled by Miami-Dade County. In FY-05, the City established its own department; however, the City retained the County fee schedule. FY-06 saw significant development activity which is reflected in the revenues; however, with the development bust in FY-07, revenues declined significantly and have remained low. This has resulted in the General Fund having to subsidize the Fund by over $1 million in FY-08; $1.8 million in FY-09; and $1.2 million in FY-10. FY-11 is $600k short. FY-12 increases are attributed to the issuance of permits of the City Hall Project.

FEES
Table of Contents

A. GENERAL INFORMATION SPECIAL FEES, REFUNDS, ETC.:
1. ADMINSTRATIVE FEES 394
2. ANNUAL FACILITY PERMIT FEES 394
3. CHANGE OF ACRHITECT, CONTRACTOR AND/OR ENGINEER 395
4. DEPARTMENTAL PUBLIC RECORDS DUPLICATION 395
5. DOUBLE FEES 395
6. INSPECTION AND PLAN REVIEWS 396
7. LOST PERMIT CARD 398
8. LOST PLANS FEE 398
9. MIAMI DADE COUNTY PERMIT CLOSURES 398
10. PERMIT CANCELLATION 399
11. PERMIT EXTENSIONS 399
12. PERMIT RENEWALS 400
13. RECERTIFICATION PROGRAM 400
14. REVISIONS AND SHOP DRAWINGS 400
15. SOIL IMPROVEMENT AND LAND CLEARING 400
16. SPECIAL PROJECT 401
17. STRUCTURAL GLAZING SYSTEM RE-CERTIFICATION FEE 401

B. BUILDING PERMIT FEES 401
C. CERTIFICATE OF OCCUPANCY FEES 405
D. ELECTRICAL PERMIT FEES 406
E. FLOOD PLAIN MANAGEMENT FEES 410
F. IMPACT FEES 412
G. MECHANICAL PERMIT FEES 413
H. MIAMI DADE COUNTY CODE COMPLIANCE FEES 416
I. PLUMBING PERMIT FEES 416
J. PUBLIC WORKS PLAN REVIEW FEES 423
K. STATE OF FLORIDA SURCHARGE FEE 423
L. TECHNOLOGY AND TRAINING FEES 423
M. UNSAFE STRUCTURES 423
N. ZONING PLAN REVIEW FEES 425

Description		Fee
A. GENERAL INFORMATION ON SPECIAL FEES, REFUNDS, EXTENSIONS AND CANCELLATIONS		
1. DOUBLE FEES		
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 Department.		**$119.70**
For second offense of doing work without a permit,		**$240.40**
For each offense thereafter:		**$601.49**
2. 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**
3. LOST PLANS AND PERMIT CARD FEE		
LOST PLANS: 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 chg.	**$1.00**
4. 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**
5. 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. Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee to cover the cost of transferring the data from the original permit to the second permit. **$107.73**

d. A fee shall be paid by the permit holder who submits a written request for a permit extension as authorized under Florida Building Code. **$68.83**

e. 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 to complete the structure meets all applicable regulations in effect at the time the initial permit became null and void and regulations which may have become effective between the date of expiration and the date of issuance of the new permit.

f. 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.

g. 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**

h. 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.

6. 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 the use, re-subdivision, and development of properties, or to determine if any existing violations are on the property through a review of Departmental work. a minimum Fee shall be charged. a fee equal to two dollars ($2.00) per page shall be assessed for pre-programmed computer reports of department records. **$2.00**

7. INSPECTIONS/PLAN REVIEWS REQUIRING OVERTIME:

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 four (4) hours. **$86.78**

Holiday - **$139.65**

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.

8. CONSULTATION AFTER REGULAR HOURS OF OPERATIONS

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 $64.84 for each additional and part thereof. **$ 189.53**

each additional **$ 64.84**

9. ENFORCEMENT (Applicable to all trades) Florida Statue 553.80 Enforcement

PLANS REWORK FEE, EACH REVIEW PER TRADE (See explanation below)

a.	"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."	**$106.73**

RE-INSPECTION FEE (See explanation below)

b.	"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."	**$71.82**

10. 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:

a.	**Residential**	**(first four hours)**	**$230.42**
		(each additional hour)	**$56.86**
b.	**Commercial:**	**(first four hours)**	**$491.77**
		(each additional hour)	**$122.69**

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. 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 the agreement with the Division. The life span of the project(s) shall be included in the agreement.

13.	**BUILDING PERMIT CANCELLATION**	**$71.82**
14.	**PERMIT EXEMPTIONS**	
15.	**CITY SURCHARGE**	
	A technology fee of **15%** of the total Building permit fee shall be assessed to each permit to enhance the Town's ability to provide state-of-the-art technology to its Building Services Division customers.	**15% of Permit Fee**
16.	**REVISIONS AND SHOP DRAWINGS**	
	A fee of $74.81 per trade per hour for a minimum of (1) hour will be applied for revision.	**$74.81**
17.	**CERTIFICATES OF OCCUPANCY**	
	Single Family Residence, Townhouse (each unit), Duplex each unit. (C.O.)	**$65.84**
	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**
	Commercial /Industrial	
	Per sq. ft. of Business Area	**$0.07**

a.	Minimum Fee	**$182.54**
b.	Maximum Fee	**$2,094.75**
Building Shell Commercial (New Construction)		
	Building and Unit Shell	**$119.70**
a.	Occupancy without CO (In Violation)	**$523.69**
b.	Temporary Certificate of Occupancy	
	50% of final CO for 90 day Extensions per period	**100% final CO fee**
c.	A fee shall be paid by the certificate holder who submits a written request for a TCO extension as authorized under Florida Building Code.	**$68.83**

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" reprocessing fee equal to thirty percent **(30%)** of the permit fee.	**30% Up-Front fee**
2.	**MINIMUM FEE FOR BUILDING PERMITS**	
a.	Residential Minimum Fee	**$74.81**
b.	Commercial Minimum Fee	**$209.48**
3.	**NEW BUILDINGS/ADDITIONS – RESIDENTIAL**	
	New construction Single Family Residence and Duplex *includes permit fees for all trades (General Electric, Mechanical, Plumbing, "all other require permit w/fee")*	
a.	0 - 300 S/F	**$511.72**
b.	301 - 650 S/F	**$638.40**
c.	651 - or above	**$1.02**
4.	**ALTERATIONS/REPAIRS - RESIDENTIAL (per $1.00 of construction value)**	
a.	Single Family Residence and Duplex	**$0.06**
b.	Minimum Fee	**$74.81**
c.	Maximum Fee	**$1,571.06**
d.	Shade Houses per **100 s/f** or fractional part of floor area	**$0.38**
5.	**TENTS**	
	Electrical & Plumbing Permits pulled separately	**$193.52**
6.	**NEW CONSTRUCTION/ADDITIONS - COMMERCIAL**	
a.	New and/or additional for commercial includes permit fee for all trades (General Electric, Mechanical, Plumbing, "all other require permit w/fee")	**$1.62**
b.	MINIMUM PERMIT FEE FOR BUILDING (COMMERCIAL)	**$209.48**
7.	**ALTERATION AND/OR REPAIR - COMMERCIAL**	
a.	Per **$1.00** of construction value if square footage is provided, the	**$0.03**

		construction value will be based on a cost of **$1.19/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.	**$1.19**
	b.	MINIMUM PERMIT FEE FOR BUILDING (COMMERCIAL)	**$209.48**
8.	**SLAB AND DRIVEWAYS**		
	a.	Asphalt Driveway	**$74.81**
	b.	Pavers Driveway	**$74.81**
	c.	Cast Concrete Driveway	**$74.81**
	d.	Slabs only	**$74.81**
	e.	Approach Only	**$74.81**
	f.	Sidewalk Only	**$74.81**
	g.	Approach and Sidewalk	**$138.65**
9.	**ROOFING/RE-ROOFING**		
	a.	Minimum fee	**$131.67**
	b.	Roofing Flat/Shingle per SF	**$0.11**
	c.	Roofing Tile and Metal Roof per SF	**$0.14**
	d.	Lightweight Insulating Concrete Flat Fee	**$120.70**
10.	**FENCES AND/OR WALLS**		
	a.	Minimum Fee	**$115.71**
	b.	0 – 500 linear ft.	**$115.71**
	c.	each additional 500 linear ft.	**$115.71**
	d.	Wood each linear ft.	**$115.71**
	e.	Masonry **and/or Ornamental Iron** each linear ft.	**$1.30**
11.	**SWIMMING POOLS, SPAS, AND HOT TUBS**		
	Installation of swimming pool/spa – *includes permit fees for all trades*		
	Pools, Spa, Deck		**$713.21**
	Spa/Hot Tubs only		**$713.21**
12.	**TEMPORARY PLATFORMS AND TEMPORARY BLEACHERS TO BE USED FOR PUBLIC ASSEMBLY**		
	a.	per platform	**$84.81**
	b.	per bleacher	**$84.81**
13.	**DEMOLITION OF BUILDINGS**		
	Flat Rate for each structure		**$324.19**
14.	**INSTALLATION OR REPLACEMENT OF WINDOWS OR DOORS, ORNAMENTAL IRON BARS/SAFETY BARS, SHUTTERS**		
	a.	For the first installation, alteration or repair (except new construction)	**$45.89**
	b.	each additional	**$5.23**
15.	**SCREEN ENCLOSURES, CANOPIES & AWNINGS**		
	a.	Screen enclosures	**$219.45**
	b.	Free standing canopies	**$219.45**
	c.	Awnings and Canopies	**$219.45**
16.	**TEMP. TRAILER (FOR CONSTRUCTION)**		

	Tie Down Inspection Fee (This does not include installation of meter mounts and service equipment. Separate mechanical, plumbing and related electrical permits are required).	**$274.31**
17.	**SIGN PERMIT FEES**	
	(a) Fee per sign	**$219.45**
	(b) If applicable electrical sign fee per sign	**$219.45**
18.	**CHICKEE HUTS**	
	Constructed by other than Miccosukee Tribe of Indians or Seminole Tribe of Florida (Fee plus Electrical, Plumbing when applicable)	**$219.45**
19.	**GUTTERS**	
		$74.81
20.	**PARKING LOTS**	
	a. New or repair per lot	**$191.52**
	b. Re-striping existing lot (Separate for Electrical & Plumbing if applicable)	**$125.69**
21.	**Flag Poles**	No Charge

C. PLUMBING PERMIT FEES

1.	**MINIMUM PLUMBING OR GAS FEE PER PERMIT (This minimum does not apply to supplemental plumbing permits issued as supplementary to current outstanding permits for the same job.)**	
	a. Residential Minimum Fee	**$74.81**
	b. Commercial Minimum Fee	**$209.48**
	Except as otherwise specified	
2.	**ALTERATIONS/REPAIRS - RESIDENTIAL**	
	Single Family Residence and Duplex	**$0.06**
	Per $1.00 construction value (copy of executed construction contract required)	**$74.81**
		$1,571.06
3.	**ALTERATION/REPAIR/ADDITIONS- COMMERCIAL**	
	a. Per **$1.00** of construction value, If square footage is provided the construction value will be based on a cost of **$1.19/SF** or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.	**$0.02**
		$1.19
	b. MINIMUM PERMIT FEE FOR BUILDING (COMMERCIAL)	**$209.48**
4.	**SETTLING TANKS, GAS AND OIL INTERCEPTORS, AND GREASE TRAPS**	
	(Including drain tile and relay for same Residential and Commercial)	**$74.81**
5.		
	a. Each building storm sewer and each 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**

	b.	Sewer Capping/Demolition	**$74.81**
6.	**WATER PIPING**		
	a.	Irrigation system and underground sprinkler system for each zone	**$23.94**
	b.	Water service connection to a municipal or private water supply system (for each meter on each lot)	**$74.81**
	c.	Swimming Pool Heater Replacement or Add	**$74.81**
	d.	Swimming Pool Repair	**$74.81**
	e.	2" or less water service backflow assembly	**$86.78**
	f.	2 ½" or larger water service backflow assembly	**$173.57**
	g.	Solar water heater installation, equipment replacement or repair	**$173.57**
	h.	Replace Solar Panel or Add	**$173.57**
7.	**WELLS**		
	a.	Residential per well	**$74.81**
	b.	Commercial per well	**$115.71**
	c.	Minimum Permit fee for (Commercial)	**$209.48**
8.	**NATURAL GAS OR A LIQUEFIED PETROLEUM**		
	a.	Minimum fee	**$74.81**
	b.	For each meter (new or replacement)	**$8.48**
	c.	For each outlet (includes meter and regulator) (Commercial)	**$16.96**
	d.	For each appliance (does not include warm air heating units, but does include un-vented space (Commercial)	**$16.96**
	e.	For major repairs to gas pipe where no fixture or appliance installation is involved	**$49.55**
	f.	Underground L.P. gas tanks per group of tanks at a single location	**$74.81**
	g.	Above ground L.P. gas tanks per group of tanks at a single location	**$74.81**
9.	**WATER TREATMENT PLANTS, PUMPING STATIONS, SEWER TREATMENTS AND LIFT STATIONS**		
	a.	Water treatment plant (interior plant piping)	**$301.25**
	b.	Sewage treatment plant (interior plant piping)	**$215.46**
	c.	Lift station (interior station piping)	**$345.14**
	d.	Sewage ejector	**$99.75**
10.	**WATER AND GAS MAINS (ALL GROUPS)**		
	a.	Per Main	**$115.71**
	b.	Each 10 feet or part thereof	**$16.96**
	c.	Minimum Permit fee	**$209.48**
11.	**STORM/SANITARY UTILITY/COLLECTOR LINES FOR BUILDING DRAIN LINES**		
	a.	Per Line	**$115.71**
	b.	Each 10 feet or part thereof	**$16.96**
	c.	Minimum fee	**$209.48**
12.	**MANHOLE OR CATCH BASIN**		
	a.	Per Basin	**$115.71**
	b.	Each 10 feet or part thereof	**$28.93**
	c.	Minimum Permit fee	**$209.48**
13.	**TEMPORARY TOILETS-WATERBORNE OR CHEMICAL**		

a.	First temporary toilet	**$74.81**
b.	Renewal of temporary toilet – same charge as original permit	**$74.81**
c.	For each additional	**$16.96**
14.	**DENTAL VACUUM LINES**	
	Each system	**$44.89**
15.	**MEDICAL GAS**	
a.	Per Gas	**$115.71**
b.	Installation, per $1000 value	**$16.96**
c.	Solar Water Heater each installation	**$143.64**
d.	Minimum Permit fee	**$209.48**

D. ELECTRICAL PERMIT FEES

1.	**MINIMUM ELECTRICAL PERMIT FEE INCLUDING REPAIR WORK PER PERMIT (This minimum does not apply to add-on electrical permits issued as supplementary to current outstanding permits for the same job and demolition work).**	
a.	Residential Minimum Fee	**$74.81**
b.	Commercial Minimum Fee	**$209.48**
	Except as otherwise specified	
2.	**ALTERATIONS/REPAIRS - RESIDENTIAL**	
	Single Family Residence and Duplex per $1.00 of estimate cost (copy of executed construction contract required)	**$0.58**
a.	Minimum Fee	**$74.81**
b.	Maximum Fee	**$1,571.06**
3.	**ALTERATION/REPAIR/ADDITION - COMMERCIAL**	
a.	Per $1.00 of construction value, If square footage is provided the construction value will be based on a cost of $1.19/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.	**$0.02** **$1.19**
b.	Minimum Fee	**$209.48**
4.	**PERMANENT SERVICE TO BUILDING**	
	(This fee shall be charged for total amperage of service) For each 100 amp or fractional part	**$8.98**
5.	**TEMPORARY SERVICE FOR CONSTRUCTION**	
	per service	**$74.81**
6.	**CONSTRUCTION FIELD OFFICE SERVICE**	
a.	**Per Service**	**$143.64**
b.	Service or Panel Repair	**$74.81**
c.	Reconnect Meter	**$74.81**
d.	Agricultural Service	**$85.79**
e.	Mobile Home or RV Service	**$85.79**
f.	Free Standing Service	**$85.79**
7.	**FEEDERS**	

a.	(Include feeders to panels, M.C.C switchboards, elevators, etc.) Each Feeder	**$22.94**
b.	Generators, Automatic Transfer Switches Per 10 KW	**$11.48**
8.	**TEMPORARY SERVICE TEST**	
a.	Equipment and service (30 day limit) per service	**$28.93**
b.	Elevator (180 day limit) per elevator	**$142.64**
c.	FREE STANDING SERVICE - New meter and service (requires processing) – per service Includes lift stations, sprinkler systems, street lighting, parking lots, etc. that require new service with separate meter.	**$128.68**
9.	**FIRE DETECTION SYSTEM:**	
a.	Minimum Fee	**$74.81**
b.	Includes fire alarm system, halon, etc. Does not include single 110 volt residential detectors.	**$178.55**
c.	Repairs and additions to existing systems per system/floor	**$85.79**
10.	**BURGLAR ALARM SYSTEM**	
a.	Complete system	**$150.62**
b.	Repair per system	**$74.81**
c.	Each new system	**$128.68**
11.	**ENERGY MANAGEMENT SYSTEM**	
a.	Per floor	**$150.62**
b.	Repair per floor	**$85.79**
12.	**CLOSED CIRCUIT TV**	
	per system	**$128.68**
13.	**VACUUM SYSTEM**	
	per system	**$74.81**
14.	**SECURITY SYSTEM (card reader)**	
	per system	**$128.68**
15	**TEMPORARY WORK ON CIRCUSES, CARNIVALS, FAIRS, CHRISTMAS TREE LOTS, FIREWORKS, TENTS, ETC.**	
	Per ride or structure	**$71.82**
16.	**GROUND WIRE FOR SCREEN BONDING-PER INSTALLATION**	
	per installation	**$85.79**
17.	**CONDUIT**	
	Duct bank Per Linear Foot (residential/commercial)	**$2.59**
18.	**Solar Photovoltaic System**	
	per system	**$128.68**
19.	**Phone & Data System**	
	per system	**$128.68**
20.	**Smart House System**	
	per system	**$128.68**

E. MECHANICAL PERMIT FEES

1. MINIMUM MECHANICAL PERMIT FEE

a.	Residential Minimum Fee	**$74.81**
b.	Commercial Minimum Fee	**$209.48**

Except as otherwise specified (This minimum does not apply to add-on mechanical permits issued as supplementary to current outstanding permits for the same)

2. ALTERATIONS/REPAIRS - RESIDENTIAL

a.	Single Family Residence and Duplex per $1.00 of estimate cost (copy of executed construction contract required)	**$0.58**
b.	Minimum Fee	**$74.81**
c.	Maximum Fee	**$1,571.06**

3. ALTERATION/REPAIR - COMMERCIAL

a.	Per **$1.00** of construction value, If square footage is provided the construction value will be based on a cost of **$1.19/SF** or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.	**$0.21** **$1.19**
b.	MINIMUM PERMIT FEE FOR BUILDING (COMMERCIAL)	**$209.48**

4. A/C & REFRIGERATION INCLUDING REPLACEMENT, RELOCATION OF EQUIPMENT, & NEW INSTALLATION (WITHOUT MASTER PERMIT)

a.	TONS each	**$21.95**
b.	KW each	**$4.39**
c.	Drains each	**$6.58**

5. STORAGE TANKS FOR FLAMMABLE LIQUIDS

Per tank **$215.46**

6. FURNACE & HEATING EQUIPMENT, INCLUDING COMMERCIAL DRYERS, OVENS & OTHER FIRED OBJECTS NOT ELSEWHERE CLASSIFIED. (WITHOUT MASTER PERMIT)

KW each **$4.39**

7. INTERNAL COMBUSTION ENGINES

Stationary – each **$107.73**

8. COMMERCIAL KITCHEN HOODS

each **$174.07**

9. OTHER FEES:

a.	Fire chemical halon and spray booths for each system	**$200.50**
b.	Insulation, pneumatic tube, conveyor systems, pressure and process piping, sheet metal or fiberglass air conditioning ducts, cooling towers, Mechanical ventilation	**$115.71**
c.	For each $1,000 or fractional part of contract cost	**$16.46**

10. BOILERS

The following fees apply to each boiler to be installed:

a.	Boilers less than 837 MBTU – each	**$109.73**

b.	Boilers 837 MBTU to 6695 MBTU – each	**$164.59**
c.	Boilers 6695 MBTU and up – each	**$236.41**
d.	Steam driven prime movers – each	**$109.72**
e.	Steam actuated machinery – each	**$109.72**
f	Unfired pressure vessels (operating at pressures in excess of 60 PSI and having volume of more than 5 cu. ft.) each pressure vessel	**$109.72**

11. FEES FOR PERIODIC RE-INSPECTIONS

a.	Steam boilers (annual) - each	**$109.72**
b.	Hot water boilers (annual) – each	**$109.72**
c.	Unfired pressure vessels (annual) – each	**$109.72**
d.	Miniature boilers (annual) – each	**$109.72**
e.	Certificate of inspection (where inspected by insurance company) – each	**$109.72**
f.	Shop inspection of boiler or pressure vessels per completed vessels	**$109.72**

F. Additional Permitted Items

1. COPIES OF DEPARTMENTAL RECORDS

a.	Plan reproductions from microfilm-per sheet	**$5.23**
b.	Reproduced records-per page	**$0.16**
c.	Double sided copies-per page	**$0.26**
d.	Certified Copies -per page	**$1.05**
e.	Notary public service-per document	**$1.05**

2. FORTY-YEAR RE-CERTIFICATION PROGRAM FEES

a.	Forty Year Building re-certification program application and each preceding ten Year re-certification application as required under the Miami-Dade County Code Chapter 8.	**$314.21**
b.	Extension fee for every application for subsequent Ten Year re-certification program applications.	**$52.37**

3. STRUCTURAL GLAZING RE-CERTIFICATION FEES

Initial application for structural glazing Re-certification and each subsequent application under the Miami Dade County Code Chapter 8 **$296.76**

4. Annual Facility Permits

In accordance with provisions for the Florida Building Code and Miami-Dade County Code Chapter 10, each 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, many pay to City of Miami Gardens and 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 Services Division and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this sub-section.

a.	Master Facility Permit Fee (multiply number of employees by fee)	**$59.85**

b.	Minimum Master Facility Permit Fee	**$1,133.16**
c.	Subsidiary Facility Permit Fee (multiply number of employees by fee)	**$59.85**
d.	Minimum Subsidiary Facility Permit Fee	**$317.21**

Prior to each 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 later renewal or part year renewal fees.

5. Soil Improvement/ Land Clearing Permit Fees

soil improvement permit are used to clear, de-muck and fill undeveloped land.

a.	residential-per lot	**$157.11**
b.	Commercial-per acre	**$1,047.38**

G. 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.	Initiation and processing fee for all work without a permit and all Unsafe Structures cases after being given ninety (90) days to comply, $475.95 per case.		**$475.95**
2.	Asbestos Sampling and Abatement	per actual cost	**Actual Cost**
3.	Bid processing and contractor Notice to Proceed (NTP) administrative cost	per install	**$142.50**
4.	Corporate Information	per	**$47.50**
5.	Demolition / Secure Services	per case	**Actual Cost**
6.	Digital Pictures	per picture	**$2.85**
7.	Extension	per	**$142.50**
8.	Initial Inspection		**$150.10**
9.	Legal Advertisement	per hearing	**Actual Cost**
10.	Lien / Recordation / Cancellation of Notices	per page	**Actual Cost**
	Administrative	per 10 pages	**$0.95**
11.	Posting of Notices	per posting	**$47.50**
12.	Re-inspection (if applicable) open non-compliance cases after being given ninety (90) days		**$104.50**
13.	Title Search	per case	**Actual Cost**
14.	Unsafe Structure Panel	per hearing	**$190.00**

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
15-00-00-345-200-00

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

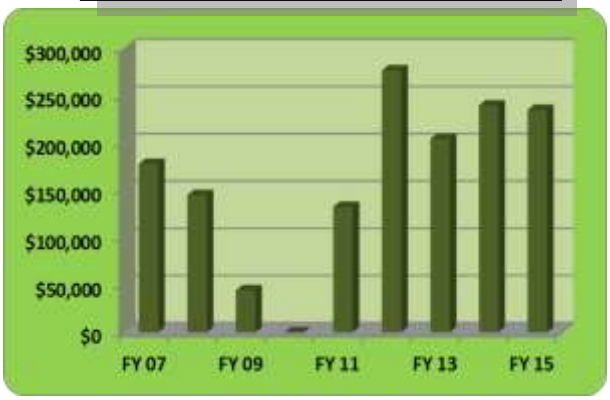
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$178,109	
FY 08	$145,237	-18.46%
FY 09	$44,488	-69.37%
FY 10	$0	-100.00%
FY 11	$132,713	100.00%
FY 12	$277,023	108.74%
FY 13	$204,640	-26.13%
FY 14*	$240,051	17.30%
FY 15**	$235,275	-1.99%

* Estimated
** Budgeted

Discussion
This fee was originally imposed when the City assumed the operation of the Planning, Zoning and Building departments because of our lack of revenue history. Staff was concerned that sufficient funds to operate would not be generated by the normal permit fees. The fee has been renewed each year in order to provide sufficient revenue to run the Fund's activities. In FY-08, the fee was designated as a technology fee to help the City recover and expand technology-related expenses. The wide variation in revenue is due largely to the inaccurate coding of revenue during the City's early days before full automation of the revenue system.

From the graph above, the effects on revenue of the economic slowdown is obvious.

History of Technology Surcharge in the Development Services Fund



City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

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
16-00-00-363-210-00 (General Administration Fee)
16-00-00-363-220-00 (Police Impact Fee)
16-00-00-363-270-00 (Parks Improvement Impact Fee)
16-00-00-363-271-00 (Parks Open Space Impact Fee)

Use of Revenue

Special Revenue Fund. Restricted to the purpose for which it was received per the above.

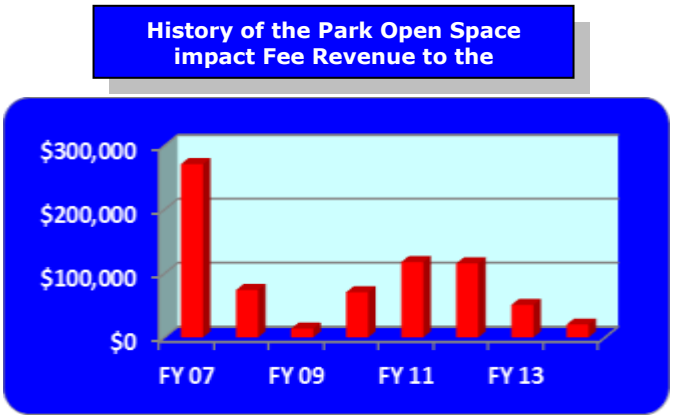
Method/Frequency of Payment: Occasional.

Collection history

Parks Open Space

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$271,131	
FY 08	$74,115	-72.66%
FY 09	$13,698	-81.52%
FY 10	$70,636	415.67%
FY 11	$117,896	66.91%
FY 12	$115,695	-1.87%
FY 13	$50,908	-56.00%
FY 14*	$20,000	-82.71%

* Estimated
** City does not estimate revenue for FY 2015

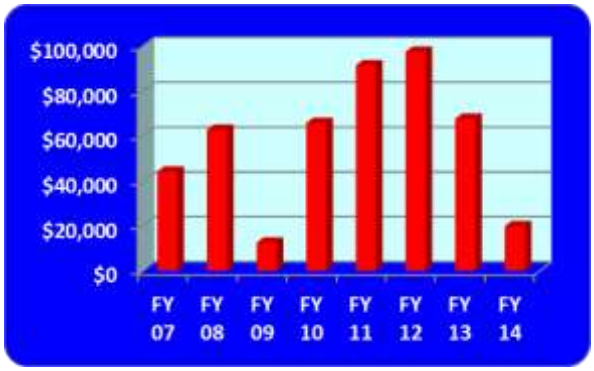


Parks Operations

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$44,292	
FY 08	$62,970	42.17%
FY 09	$12,627	-79.95%
FY 10	$65,950	422.29%
FY 11	$91,663	38.99%
FY 12	$97,674	6.56%
FY 13	$67,801	-30.58%
FY 14*	$20,000	-79.52%

* Estimated
** City does not estimate revenue for FY 2015

History of the Park Operations impact Fee Revenue to the Special Revenue Fund

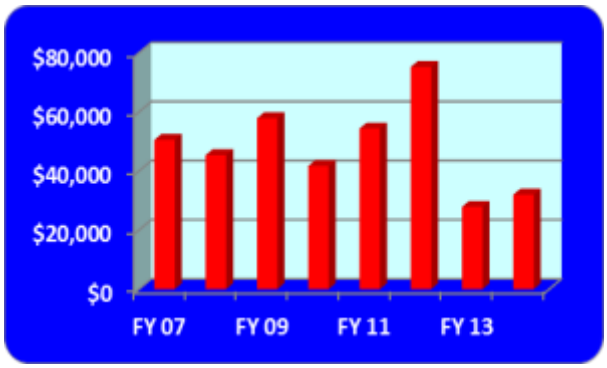


Police

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$50,505	
FY 08	$45,348	-10.21%
FY 09	$57,824	27.51%
FY 10	$41,669	-27.94%
FY 11	$54,342	30.41%
FY 12	$75,205	38.39%
FY 13	$27,842	-62.98%
FY 14*	$32,000	-57.45%

* Estimated
** City does not estimate revenue for FY 2015

History of the Police Impact Fee to the Special Revenue Fund

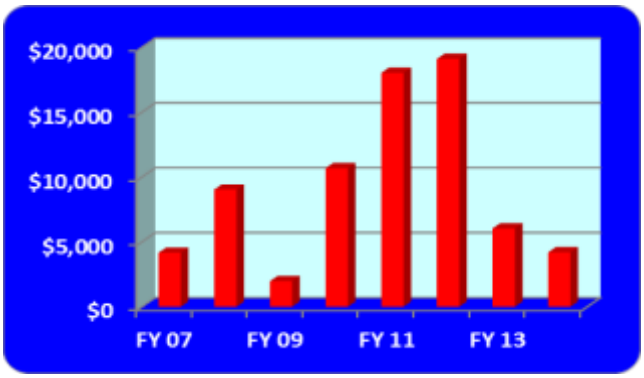


Admin

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$4,168	
FY 08	$9,030	116.65%
FY 09	$1,974	-78.14%
FY 10	$10,683	441.19%
FY 11	$18,029	68.76%
FY 12	$19,105	5.97%
FY 13	$6,040	-68.39%
FY 14*	$4,200	-78.02%

* Estimated
** City does not estimate revenue for FY 2015

History of Admin. Impact Fee to the Special Revenue Fund



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.

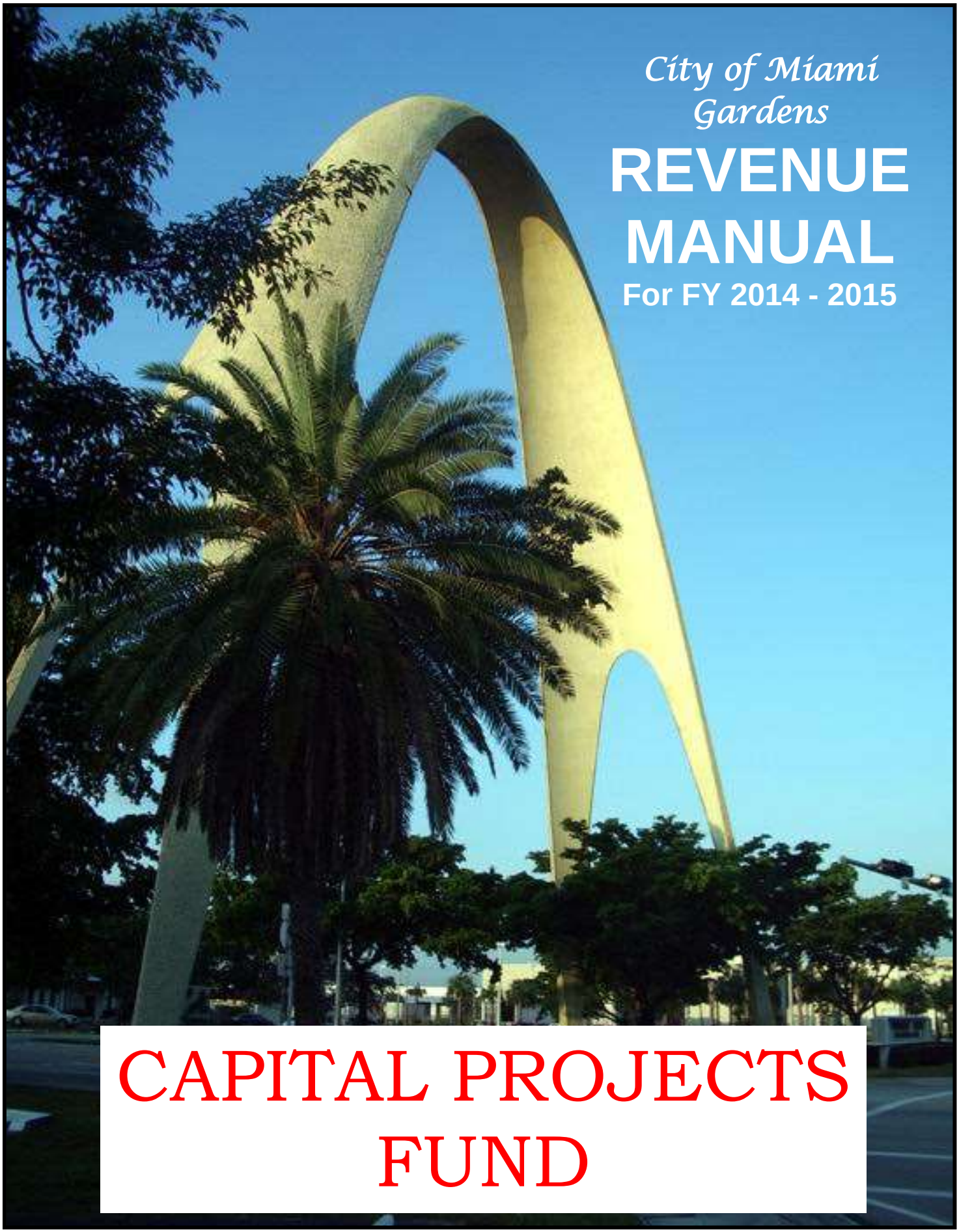
Fund/Account Number
Special Revenue Fund
16-00-00-359-006-00

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.

Discussion
The City receives these funds as part of each traffic ticket issued within the City's municipal boundaries. Thus far, the City has not spent any of these funds. With the start-up of our department in December 2007, we should begin using the funds in the future.

This revenue is based on traffic tickets issued, thus we expected and saw an increase after our police department was created in FY-09. Overall, revenue is small and fairly stable.



City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

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

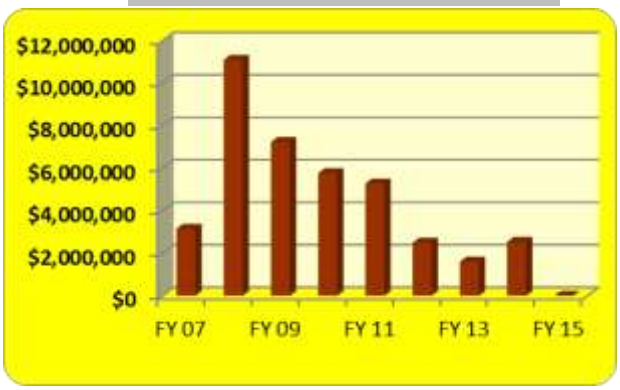
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$3,160,677	
FY 08	$11,109,657	251.50%
FY 09	$7,242,320	-34.81%
FY 10	$5,776,483	-20.24%
FY 11	$5,287,776	-8.46%
FY 12	$2,503,463	-52.66%
FY 13	$1,611,944	-35.61%
FY 14*	$2,540,939	-57.63%
FY 15**	0	

* Estimated
** Budgeted

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.

Until FY-06, such grants were accounted for in the appropriate operating fund; however, this tended to distort the finances of the fund, thus in FY-06 the Capital Project Fund was created and all grants except those in enterprise funds are accounted for here.

History of Grants and Donations Revenue to the Capital Projects Fund



Proceeds of Long Term Debt (Bonds)

Revenue Description
Periodically, the City issue debt in order to finance its major capital projects. These projects range form 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
30-00-00-384-100-01

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 07	$14,400,000	0%
FY 08	$0	0%
FY 09	$12,800,000	0%
FY 10	$0	-100%
FY 11	$55,000,000	100%
FY 12	$0	-100%
FY 13	$0	0%
FY 14*	$60,000,000	100%
FY 15**	$0	-100%

* Estimated
** Budgeted

Discussion
The City has issued two facility improvement revenue bonds since its inception in 2003. The first was a $7.5 million issued backed by the Communications Services Tax, State Revenue Sharing and the County 3-cent Gas Tax. These funds were used for the purchase of a parks addition to Rolling Oaks Park, the purchase of a pocket park off NW 37th Avenue, purchase of right-of-was for a road project at NW 27th Ct. and NW27th Avenue, NW27th Avenue beautification, and the police and public works complex.

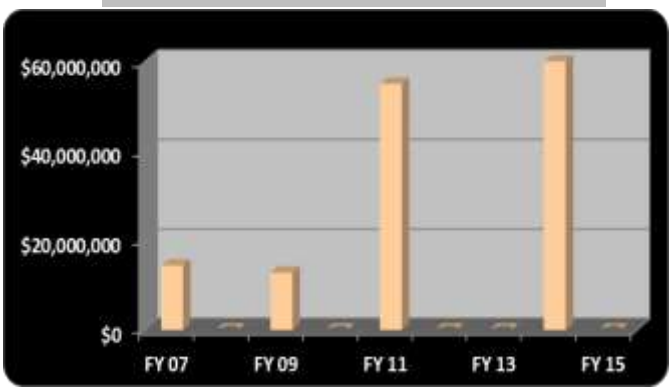
The $14.4 million revenue bond issue was also backed by the Communications Services Tax and State Revenue Sharing revenues. These funds were designated for renovation of the police and public works facilities, the construction of a fuel station for City vehicles, the purchase of additional parks property, and other miscellaneous capital needs.

In FY-09, the City issued a taxable revenue bond ($8.8 million) secured by the electric utility tax. These bonds were for the purchase of two parcels of developer-owned property for possible resale under the City's economic development program. The City also issued $4 million in revenues bonds to purchase a 14 acre parcel with 5 existing building for a senior center and botanical garden.

FY-11 the City issued $55,000,000 in Certificates of Participation (COPS) to finance the City's new City Hall complex.

FY-14 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.

History of Bond Proceeds Available in the CIP Fund



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: 30-00-00-381-015-10 to 30-00-00-381-030-01
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 07	$8,752,020	
FY 08	$4,884,197	-44.19%
FY 09	$1,700,000	-65.19%
FY 10	$2,235,869	31.52%
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**	$5,249,386	0.86%

* 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.

History of Transfers-In in the Capital Projects Fund

Interest Income

Revenue Description
This revenue results from the investment of idle City funds. After the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating 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 #: CIP 30-00-00-361-100-00

Use of Revenue: Capital Projects 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 on hand.

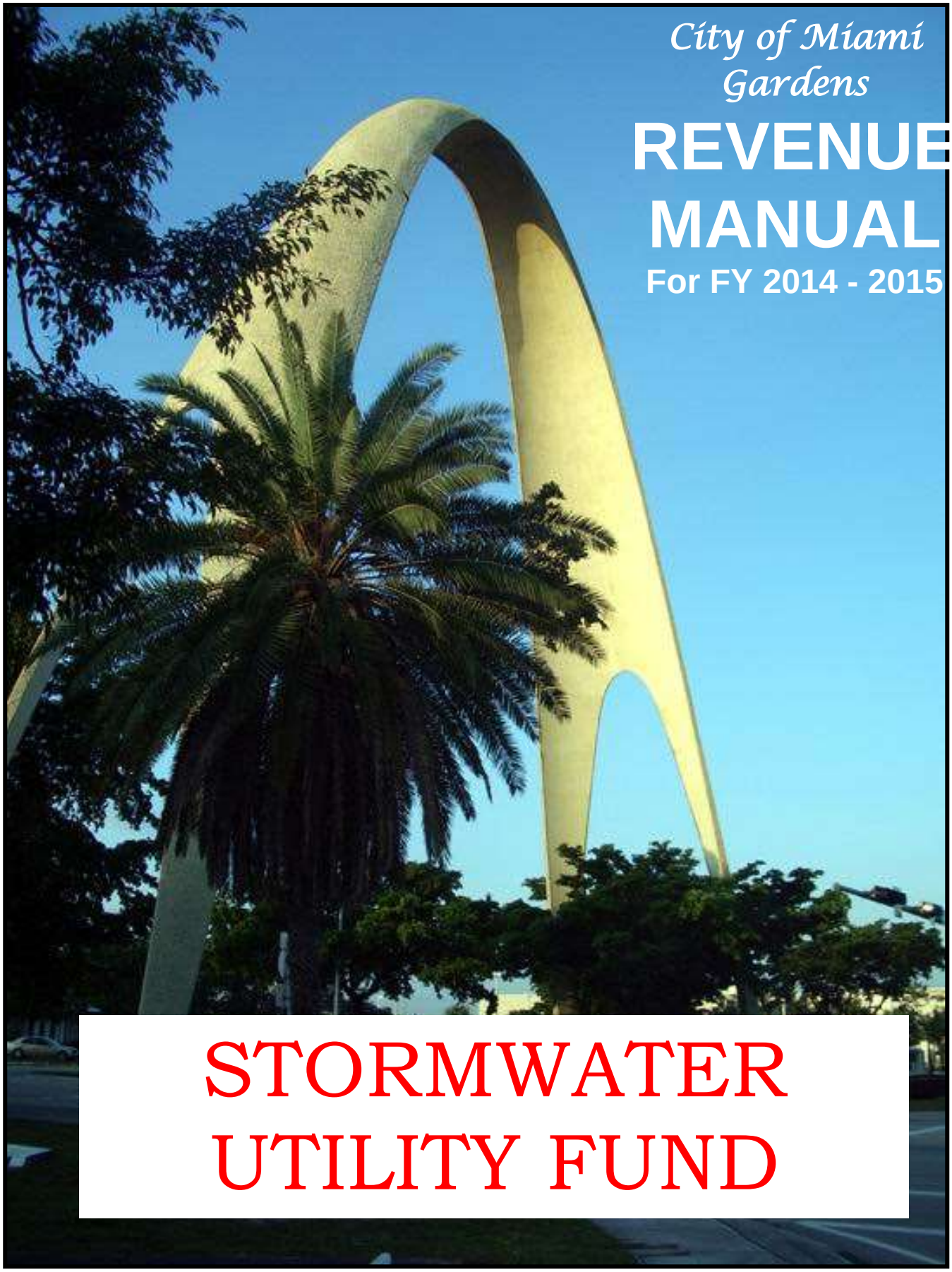
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$201,258	
FY 08	$431,276	114.29%
FY 09	$97,230	-77.46%
FY 10	$16,518	-83.01%
FY 11	$178,028	977.78%
FY 12	$94,050	-47.17%
FY 13	$61,846	-34.24%
FY 14*	$0	0.00%
FY 15**	$0	0.00%

* Estimated
** Budgeted

Discussion
In FY-07, the City began to allocate interest earnings to each Fund based on the Fund's proportionate share of the pooled cash. For FY-11, the CIP Fund received $178,028 on its $55,000,000 COP issue (These funds are held by the Trustee and paid to the City upon need.

History of Earned Interest Income Revenue to the Capital Projects Fund



City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

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
41-00-00-329-600-00

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 utilize 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 $4.00 per month.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$3,473,074	
FY 09	$3,356,630	-3.35%
FY 10	$3,407,248	1.51%
FY 11	$3,380,061	-0.80%
FY 12	$3,658,510	8.24%
FY 13	$3,427,434	-6.32%
FY 14*	$3,489,549	1.81%
FY 15**	$3,578,616	2.55%

* Estimated
** Budgeted

History of Stormwater Utility Fees

Discussion
In FY-07, the City took over the Stormwater Utility from Miami-Dade County in April 2007. FY-08 is the first full year of the Stormwater Utility's operations. One major goal of the new department is to staff up and to secure equipment. Currently, the City contracts for such item as Street cleaning and basin cleaning; however, the goal is to perform such services in-house.

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.

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 41-00-00-329-500-00

Use of Revenue: Stormwater Utility. Unrestricted.

Method/Frequency of Payment
Occasional. Floodplain fees are charged upon application for a covered process.

Basis for Budget Estimate: Historical collection.

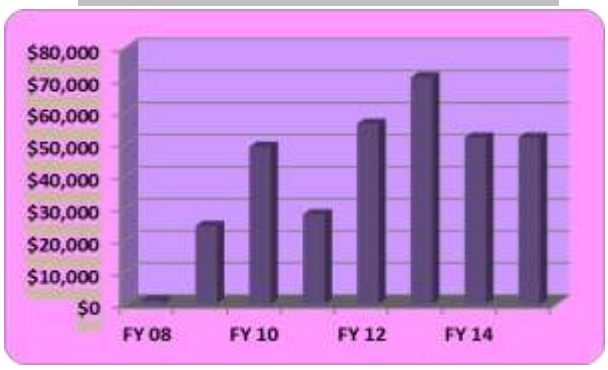
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$1,205	
FY 09	$24,394	1924.40%
FY 10	$49,116	101.34%
FY 11	$28,045	-42.90%
FY 12	$56,325	100.84%
FY 13	$70,776	25.66%
FY 14*	$52,000	-26.53%
FY 15**	$52,000	0.00%

* Estimated
** Budgeted

Discussion
The floodplain management program was established in FY-08. Prior to this, the building department handled elevation certifications. Currently the program is being administered by the Floodplain Administrator in the Public Works Department.

History of Floodplain Management Fees



Fee Schedule

1. Floodplain Fees:
   Plan Review
   -Residential……$ 90
   -Commercial……$ 210
2. Certificate of Completion Review……$ 55
3. Review of structures in Flood Zone X…..$ 275
4. Flood Proofing Review……$ 355
5. Letter of Map Revision (LOMR) Review..$ 275
   Single Structure +$20 for each additional lot
6. Conditional LOMR review
   a. Multiple lots – up to 5 lot……$ 275
   b. Over 5 lots……$ 275 +$20 for each additional lot
7. Plan review establishing substantial improvement
   a. Residential……$ 95
   b. Commercial……$ 200
8. Flood Zone inquiry (to include a Flood Zone Letter)……$45
9. Processing of Elevation Certificate……$ 45
10. Processing of Tie beam Elevation Certificate……$ 30
11. Preparation of Materials for Variances and Appeals:
    a. Flood criteria and other Finished Floor Elevation Requirements
       -Residential…… …..$695 per unit
       -Commercial……..$1,175 per unit
12. Floodplain Construction Inspection
    a. Re-Inspection, after 1st Failed Inspection……$ 55
    b. Substantial Damages/Improvement Inspection……$ 50
    c. Inspection in lieu of elevation certificate (as allowed)……$ 125
13. Processing of Public Notices and Advertisements……$ 130/ad
14. Plan Reviews for Revisions to Previously Approved Plans……50% of original fee Unless Otherwise noted…… (min. of $55)

15. Sediment and Erosion Control Inspection: $150.00
(This is performed to comply with federal and state NPDES permit requirements.) Includes review, inspection, reports, etc.

16. Re-Inspections: $76.00 per inspection
(Work should be complete 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.)

17. Fee for Private Drainage Inspections for Compliance with the Property Maintenance Ordinance: $50 per inspection
(The Floodplain Administrator conducts these inspections and coordinating 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 the inspection.
b. The facility provides an inspection and report to the City, no charge by City, once a year.
a. The facility provides maintenance on a yearly basis, and provides receipts to the city annually.

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 08, 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 41-00-00-361-100-00

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.

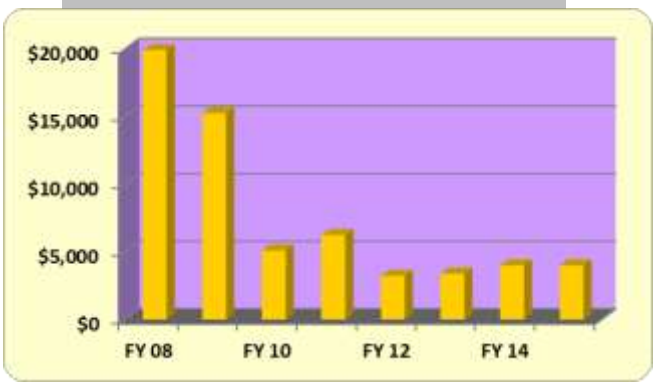
Basis for Budget Estimate
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$19,902	
FY 09	$15,254	-23.35%
FY 10	$5,105	-66.53%
FY 11	$6,261	22.64%
FY 12	$3,226	-48.48%
FY 13	$3,401	5.44%
FY 14*	$4,000	17.61%
FY 15**	$4,000	0.00%

* 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
410-00-341-201-00 (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

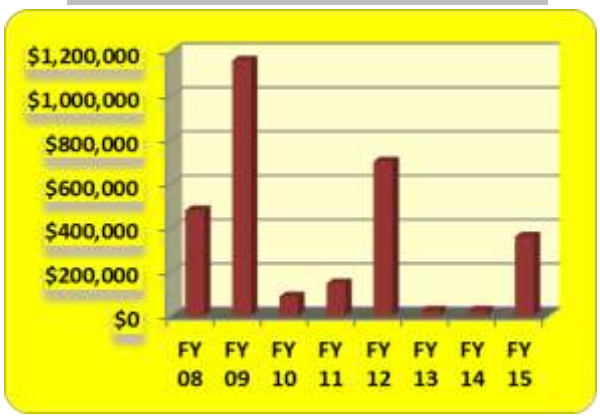
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$479,360	
FY 09	$1,159,901	141.97%
FY 10	$88,275	-92.39%
FY 11	$147,301	66.87%
FY 12	$701,670	376.35%
FY 13	$24,000	-96.58%
FY 14*	$24,000	0.00%
FY 15**	$360,000	1400.00%

* Estimate
** 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.

History of Grants and Donations in the Stormwater Utility Fund



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
41-00-00-389-900-00

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

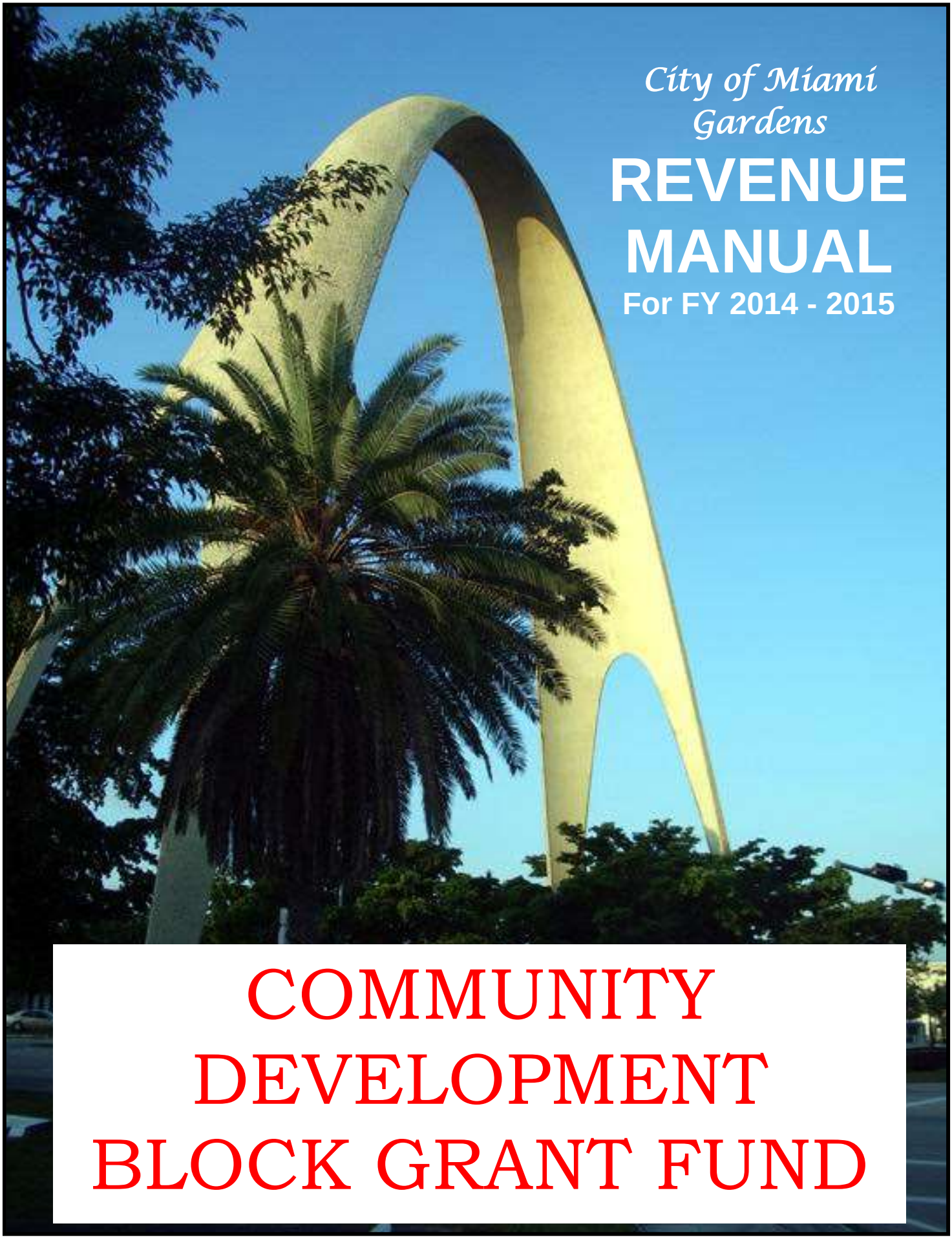
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$479,360	
FY 09	$1,159,901	141.97%
FY 10	$1,375,440	18.58%
FY 11	$1,250,982	-9.05%
FY 12	$1,225,840	-2.01%
FY 13	$1,422,103	16.01%
FY 14*	$1,159,720	-18.45%

* Estimated

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.

History of Budgeted Fund Balance Reserve in the Stormwater Utility Fund



City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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
14-00-00-331-000-00 (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 08	$1,849,336	
FY 09	$3,709,675	100.59%
FY 10	$6,293,302	69.65%
FY 11	$5,379,937	-14.51%
FY 12	$5,883,794	9.37%
FY 13	$2,069,751	-64.82%
FY 14*	$3,639,422	75.84%
FY 15**	$999,851	-72.53%

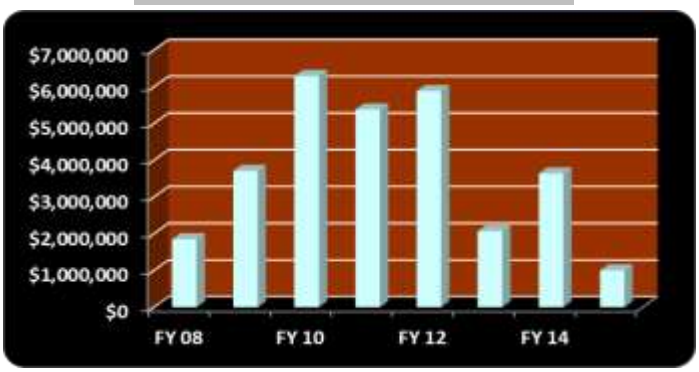
* Estimated
** Budgeted

Discussion
The City received its first CDBG Grant as an entitlement city in FY-07 after completing its Consolidated Plan. As a result of Hurricane Wilma, the City received grant assistance form the State of Florida for repair and hardening of residential structures throughout the City. The City also received a grant from HUD via Miami-Dade County for a façade renovation program.

In FY-09, the City received approximately $6.7 million in Neighborhood Stabilization Funds (NSP) in addition to smaller awards from the federal government. In FY-10, the City has been awarded additional NSP funding as well as several ARRA (Stimulus) funding grants.

For the past two years, the City only received award for the CDBG Grant. This is a reimbursable grant, until expenses are incurred, the City cannot draw on the funding.

History of Grants and Donations in the Community Development Fund



City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

STATE HOUSING INITIATIVE PARTNERSHIP GRANT FUND

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: 13-00-00-331-000-00

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.

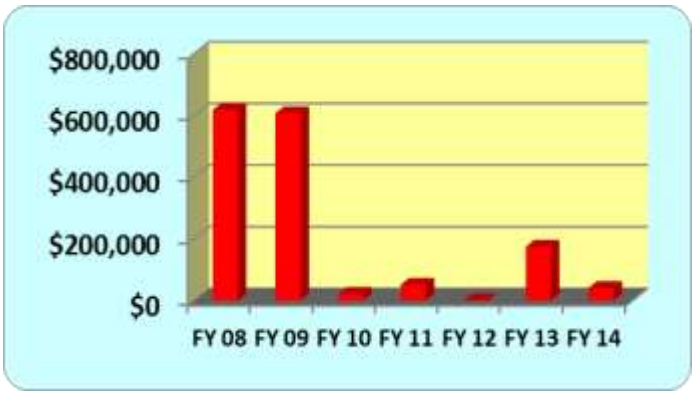
Collection History

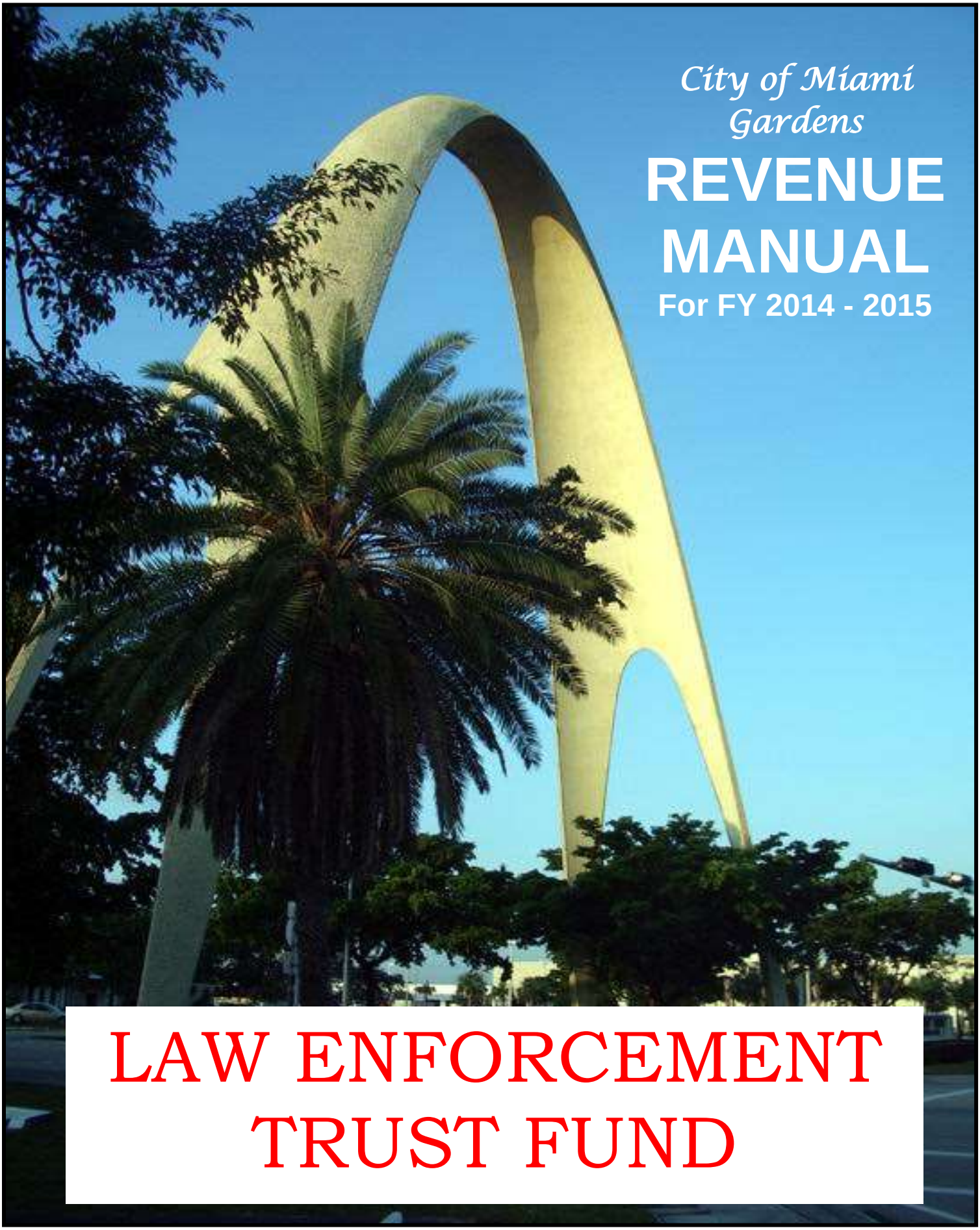
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$617,872	
FY 09	$606,696	-1.81%
FY 10	$20,882	-96.56%
FY 11	$50,914	143.82%
FY 12	$0	-100.00%
FY 13	$174,480	100.00%
FY 14*	$40,767	-76.64%

** Budgeted

Discussion
The City received its first SHIP Grant in FY-07 after completing its Housing Assistance Plan. Funds have been used exclusively for single family housing rehab thus far. There will be no allocation of funds in Florida for FY-12.

History of Grants and Donations Revenue to the SHIP Fund





City of Miami Gardens

REVENUE MANUAL

For FY 2014 - 2015

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 or for other extraordinary programs and purposes, beyond what is usual, normal, regular, or established.

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: 17-00-00-359-007-00

Use of Revenue
Funds are restricted per the above.

Method/Frequency of Payment
Occasional. No set frequency.

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-08, the City contracted with the Miami-Dade County Police Department for police services, The City did not receive L.E.T.F. funds. With the advent of our own department, we can expect to see an increase in the availability of these funds in future years.

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: 1700-00-389-900-00

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.

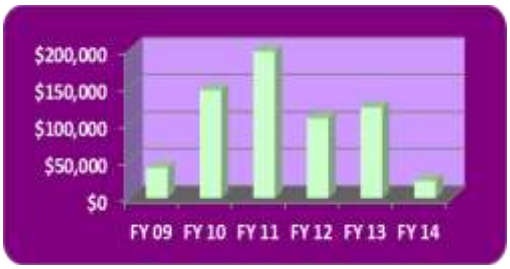
Basis for Budget Estimate
Budgeted amount is based on prior year's audit or an estimate if audit is not available at of budget time.

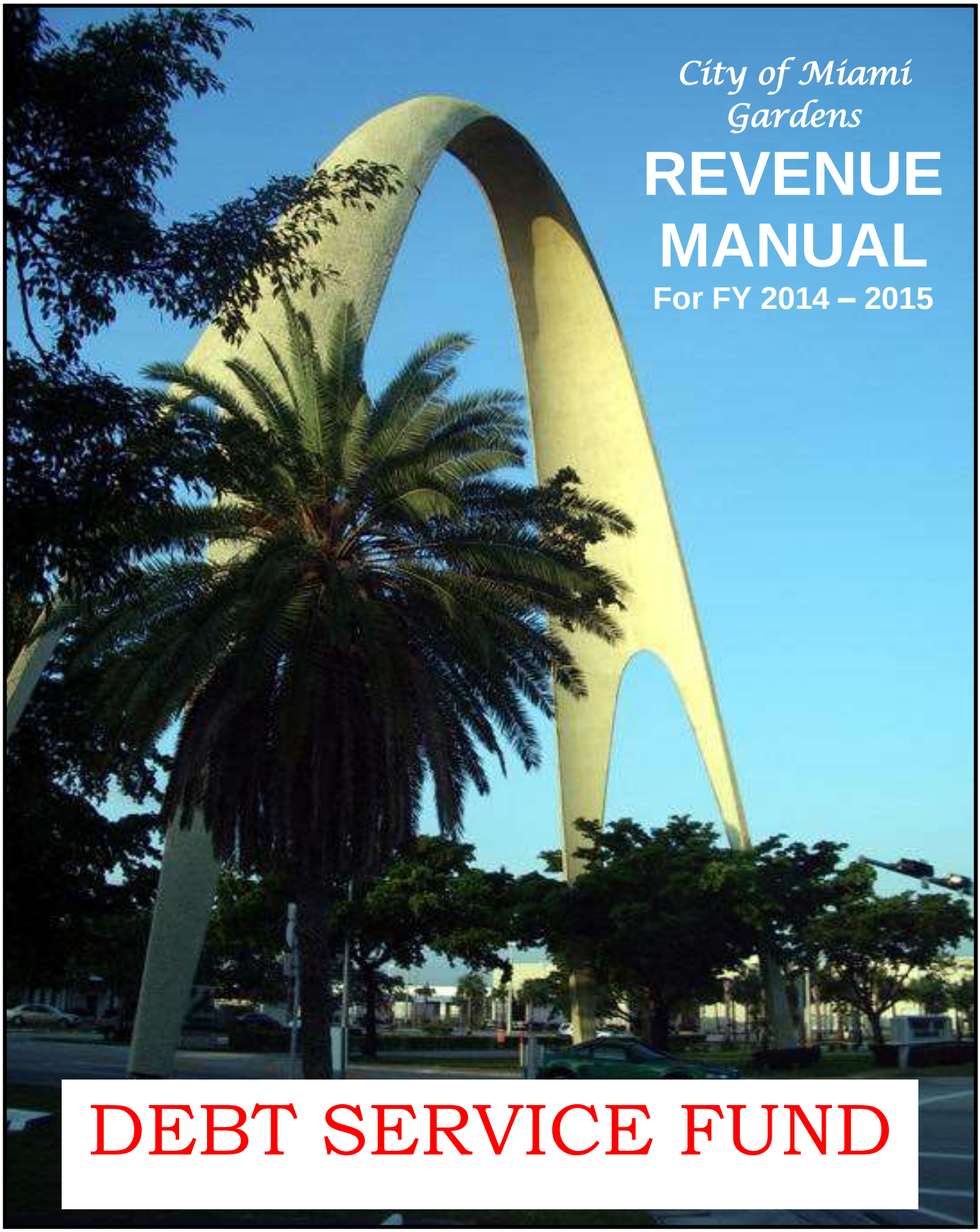
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease*
FY 10	$144,959	
FY 11	$196,999	35.9%
FY 12	$106,670	(45.85%)
FY 13*	$121,821	14.20%
FY 14**	$22,830	(81.26%)

* Estimated
** City does not budgeted for FY 2015

History of Budgeted Fund Balance Reserve in the LETF Fund





City of Miami Gardens

REVENUE MANUAL

For FY 2014 – 2015

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 21-00-00-381-000-00

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

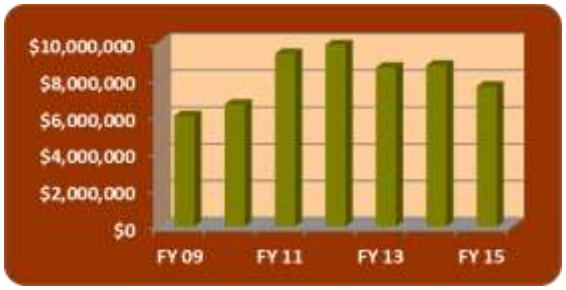
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$6,637,910	
FY 11	$9,388,361	41.44%
FY 12	$9,866,989	5.10%
FY 13	$8,641,617	(12.42%)
FY 14*	$8,745,307	1.20%
FY 15**	$7,612,215	(12.96%)

* Estimated
** Budgeted

Discussion

This component of the internal cost allocation system was developed in order too ensure that each department paid its fair share of the debt service from the various city financings. FY-10 and FY-11 will see a jump in debt service due to the issuance of two bond issues in FY-10. FY 13 reflects a decrease as one bond issuance is paid off and also utilizing the proceeds of the sale of a property to pay FY-13 debt service instead of transferring funding in from General Fund. FY-14 increases is attributed to the $3.7 million master lease agreement issued in FY-13. FY-15 decrease is attributed to the assumption that the two economic properties will be sold prior to year-end and paid of the balance of the two loans.

History of Police Debt Transfer to the Debt Service Fund



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.

.

A

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.

B

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.

C

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.

D

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

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*.

F

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.*

G

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.

H

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.

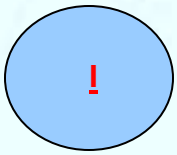
HOPWA - Acronym for "Housing Opportunities for Persons with Aids".

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.*

J

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.

K

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.*

L

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

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.

N

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.

O

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.

P

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 compensation, 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 achieve-ment, 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.

Q

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.

R

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.
.
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*.

S

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.*

T

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*).

U

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.

V

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.

W

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.

X

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.

Y

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.

Z

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).

RESOLUTION NO. 2014-145-2124

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, 2014, THROUGH SEPTEMBER 30, 2015 FOR OPERATING PURPOSES; ESTABLISHING THE ROLLBACK RATE; ESTABLISHING THE DEBT MILLAGE RATE APPROVED BY THE ELECTORATE; PROVIDING FOR DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 23, 2014, the City Council adopted Resolution No. 2014-130-2109 determining a "not to exceed" Operating Millage Rate and a Debt Millage Rate for the fiscal year commencing October 1, 2014 ("Fiscal Year 2014-2015"), and scheduling the public hearings required by Section 200.065 of the Florida Statutes to be held on September 10, 2014 at 6:00 p.m., and September 22, 2014, at 6:00 p.m. and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2014-2015 commencing October 1, 2014, 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 2014-2015 is 6.3882 mills.

Section 3. ADOPTION OF FINAL MILLAGE RATE: The City Council hereby adopts and establishes the proposed Operating Millage Rate for the City of Miami Gardens for FY 2014-2015 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 8.58%.

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 2014-2015 at 1.30 mill, which is $1.30 per $1,000 of taxable value within the City of Miami Gardens, Florida.

Section 5. The City's aggregate millage rate is 8.2363 (a combined total Millage of 6.9363 Mills for operating and 1.30 Mills for debt service).

Section 6: DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER: The Finance Director, through the City Manager, is directed to complete all TRIM Compliance requirements utilizing the Department of Revenue electronic eTRIM system.

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 22, 2014

ATTEST:

Oliver Gilbert III, MAYOR

Resolution No. 2014-145-2124

RONETTA TAYLOR, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Cameron Benson, City Manager

MOVED BY: Councilman Williams
SECONDED BY: Councilwoman Davis

VOTE7-0

Mayor Oliver Gilbert III	X (Yes)	___(No)
Vice-Mayor 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)
Councilman Erhabor Ighodaro	X (Yes)	___(No)

ORDINANCE NO. 2014-14-325

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2014-2015 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 book, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2014-2015, and

WHEREAS, the proposed Fiscal Year 2014-2015 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 2014-2015, 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 10, 2014 at 6:00 p.m., and Monday, September 22, 2014, 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, reimbursements and donations are awarded and 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, 2014, and ending September 30, 2015:

FOR GENERAL FUND ACTIVITIES (INCLUDING INTERFUND TRANSFERS & RESERVES)	**$63,386,608**
FOR TRANSPORTATION FUND ACTIVITIES (INCLUDING INTERFUND TRANSFERS & RESERVES)	**$7,230,853**
DEVELOPMENT SERVICES FUND (INCLUDING INTERFUND TRANSFERS)	**$1,859,475**
CAPITAL PROJECTS FUND (INCLUDING INTERFUND TRANSFERS)	**$66,285,540**
STORMWATER FUND (INCLUDING INTERFUND TRANSFERS)	**$3,994,616**
COMMUNITY DEVELOPMENT BLOCK GRANT (INCLUDING INTERFUND TRANSFERS)	**$999,851**
DEBT SERVICE FUND	**$12,366,664**
TOTAL OPERATING APPROPRIATIONS	**$156,123,607**

B. The following revenues will be available during Fiscal Year 2014-2015 to meet the foregoing appropriations:

GENERAL FUND

Property Taxes	**$23,600,098**
Franchise Fees	**$3,048,633**
Utility Taxes	**$10,398,000**
Intergovernmental Rev.	**$10,629,415**
Fines & Forfeitures	**$4,417,751**
Public Safety	**$1,051,431**
Licenses, Fees & Permits	**$1,837,500**
Culture & Recreation	**$4,826,364**
Miscellaneous	**$1,892,726**
Grants & Loans	**$665,060**
Interfund Transfers	**$1,019,630**
TOTAL GF REVENUES	**$63,386,608**

TRANSPORTATION FUND

Fuel Taxes	**$2,089,517**
Citizens Independent Transportation TR	**$3,625,000**
State Revenue Sharing	**$1,015,775**
Permits	**$60,000**
Miscellaneous	**$258,500**
Interfund Transfers	**$182,061**
TOTAL TF REVENUES	**$7,230,853**

DEVELOPMENT SERVICES FUND

Building Permits	**$1,600,000**
Miscellaneous	**$259,475**
TOTAL DSF REVENUES	**$1,859,475**

CAPITAL PROJECT FUND

Intergovernmental	**$1,162,471**
Loans	**$60,000,000**
Miscellaneous	**$0**
Interfund Transfers	**$5,123,069**
TOTAL CPF REVENUES	**$66,285,540**

STORMWATER FUND

Permits	**$52,000**
Utility Fees	**$3,578,616**
Grants	**$360,000**
Miscellaneous	**$4,000**
TOTAL SWF REVENUES	**$3,994,616**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Grants	**$999,851**
TOTAL CDBG REVENUES	**$999,851**

DEBT SERVICE FUND

Fund Balance Forward	**$500,000**
Property Taxes	**$4,254,448**
Interfund Transfers	**$7,612,216**
TOTAL DSF REVENUES	**$12,366,664**
TOTAL OPERATING REVENUES	**$156,123,607**

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 2014-2015 budget and budget detail, which is attached hereto and made a part of this ordinance as if it were set forth here in full.

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 to accept a grant or donation of funds or upon issuance of a bond or other municipal debt instrument.

SECTION 7. CARRYOVER OF FUNDS: Funds from the City's Fiscal Year 2013-2014 ending fund balance shall be appropriated to the appropriate fund's budgeted working capital reserve for Fiscal Year 2014-2015. The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2013-14.

SECTION 8. REVENUE MANUAL: All fees shall be set as outlined in the FY 2014-2015 Revenue Manual which is included in the FY 2014-2015 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 2014-2015 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 10th DAY OF SEPTEMBER 2014.

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 22th DAY OF SEPTEMBER 2014.

Oliver Gilbert III, MAYOR

ATTEST:

RONETTA TAYLOR, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Cameron Benson, City Manager

1st READING MOVED BY: Councilman Ighodaro
1st READING SECONDED BY: Councilwoman Robinson

1st VOTE: 7-0

Mayor Oliver Gilbert III	X (Yes)	___(No)
Vice-Mayor Lisa Davis	X (Yes)	___(No)
Councilwoman Lillie Q. Odom	X (Yes)	___(No)
Councilwoman Felicia Robinson	X (Yes)	___(No)
Councilman Rodney Harris	X (Yes)	___(No)

Councilman David Williams Jr.	X (Yes)	___(No)
Councilman Erhabor Ighodaro	X (Yes)	___(No)

2nd READING MOVED BY: Councilwoman Davis
2nd READING SECONDED BY: Councilwoman Odom

2nd READING VOTE: 7-0

Mayor Oliver Gilbert III	X (Yes)	___(No)
Vice-Mayor 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)
Councilman Erhabor Ighodaro	X (Yes)	___(No)

FLORIDA DEPARTMENT OF REVENUE

Reset Form | Print Form

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2014	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	$ 3,086,794,350			(1)
2.	Current year taxable value of personal property for operating purposes	$ 357,991,843			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 110,910			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 3,444,897,103			(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.)	$ -6,583,716			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 3,451,480,819			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 3,178,735,463			(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)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/30/2014 5:03 PM

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)*	$ 22,048,663		(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)*	$ 22,048,663		(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)*	$ 3,451,480,819		(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	6.3882	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)*	$ 23,894,840		(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
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)*	$ 22,048,663	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	6.3882 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 22,006,692	(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)*	$ 23,894,840	(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)*	8.58 %	(27)

First public budget hearing	Date : 9/10/2014	Time : 6:00 PM	Place : 18605 NW 27 Ave, Miami Gardens, FL 33056 (Council Chamber)

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 : 7/24/2014 7:32 AM
Title : CAMERON BENSON, CITY MGR	Contact Name and Contact Title : PATRICIA VARNEY, 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

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF VOTED DEBT MILLAGE

Print Form

DR-420DEBT
R. 6/10
Rule 12DER11-10
Florida Administrative Code
Eff. 05/11

Year : 2014	County : MIAMI-DADE
Principal Authority : CITY OF MIAMI GARDENS	Taxing Authority : CITY OF MIAMI GARDENS
Levy Description : VOTED DEBT	

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$	3,086,794,350	(1)
2.	Current year taxable value of personal property for operating purposes	$	357,991,843	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	110,910	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$	3,444,897,103	(4)

SIGN HERE		
Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
Signature of Property Appraiser : Electronically Certified by Property Appraiser		Date : 6/30/2014 5:03 PM

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Current year proposed voted debt millage rate	1.3000	per $1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	0.0000	per $1,000	(6)

SIGN HERE			
Taxing Authority Certification	I certify the proposed millages and rates are correct to the best of my knowledge.		
Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority		Date : 7/24/2014 7:32 AM	
Title : CAMERON BENSON, CITY MGR	Contact Name and Contact Title : PATRICIA VARNEY, 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

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value,* or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any
- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

All forms for taxing authorities are available on our website at **http://dor.myflorida.com/dor/property/trimmax.html**