City of Miami Gardens, Florida

Annual Operating Budget

FY 2011 - FY 2012

COVER: The 55,000 square foot recreation center was opened to the public in FY-11. It w as the culmination of over 12 years of planning, design and construction, bridging the area's pre-incorporation era to today. Instrumental in the initiation and funding for the Center was former District #1 County Commissioner Betty T. Ferguson, for whom the facility is named.

The Center includes an indoor pool and basketball court, a large fitness center, dance rooms, an auditorium and various classrooms. The $18 million Center is situated on 24 acres with also include a state-of-the-art football field, funded in part by the National Football League/Miami Dolphins, and a $1,000,000 outdoor amphitheatre. Almost the entire $19 million campus was paid for by grants.

City Council

Honorable Shirley Gibson, Mayor

Aaron Campbell Jr., Vice Mayor

Aaron Campbell Jr., Seat 1
Lisa Davis, Seat 2
André L. Williams, Seat
Felecia Robinson, Seat 4
Oliver Gilbert III, At Large
David Williams Jr, At Large

City Manager

Dr. Danny O. Crew

City Attorney

Sonja K. Dickens, Esq.

City Clerk

Ronetta Taylor, MMC

Executive Staff

Renee Crichton, C.M., Deputy City Manager
Vernita Nelson, Assistant City Manager General Services
Daniel Rosemond, Assistant City Manager for Business Services
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

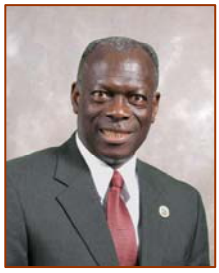
City of Miami Gardens
Florida

For the Fiscal Year Beginning

October 1, 2010

President

Mayor and City Council



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City of Miami Gardens

Office of
The City Manager

CITY MANAGER'S PRELIMINARY BUDGET MESSAGE FOR FY 2011-2012

Dear Mayor and City Council:

I am pleased to present herein Miami Garden's FY 2011-2012 annual budget. FY-2011 was never very far from new and difficult challenges: The continuing story of an economy in decline was certainly our greatest challenge, but others such as attacks on our municipal sovereignty by the County and the State also made for interesting learning experiences.

In developing this budget message, I have attempted to better identify how our spending is linked to our various strategic planning processes. At various places throughout the message, you will see superscript abbreviations identifying a particular action or expenditure with the corresponding strategic plan that is addressing. These abbreviations are:

(CDMP) = Comprehensive Development Master Plan	(CVS) = Community Visioning Study	(ITSP) = Information Technology Strategic Plan
(441CS) = US 441 Corridor Study	(RTP) = Recreational Trails Plan	(TCMP) = Town Center Master Plan
(TMP) = Transportation Master Plan	(PMP) = Parks Master Plan	(SSA) = Street & Sidewalk Assessment Study

The FY-2012 Budget Process and the Principal Financial Challenges and Issues Facing the City

While still a relatively new city, Miami Gardens faces the usual municipal challenges found in older cities throughout the nation, and some more unique 'growing' related challenges. The number one challenge and priority as expressed by residents through workshops, surveys and word-of-mouth is crime. A key priority to our residents is the challenge of dealing with the ever present threat of crime. Despite the unprecedented success of our new police department during its initial three years of operations (a 40+% reduction in serious, Part I offenses), crime remains at the

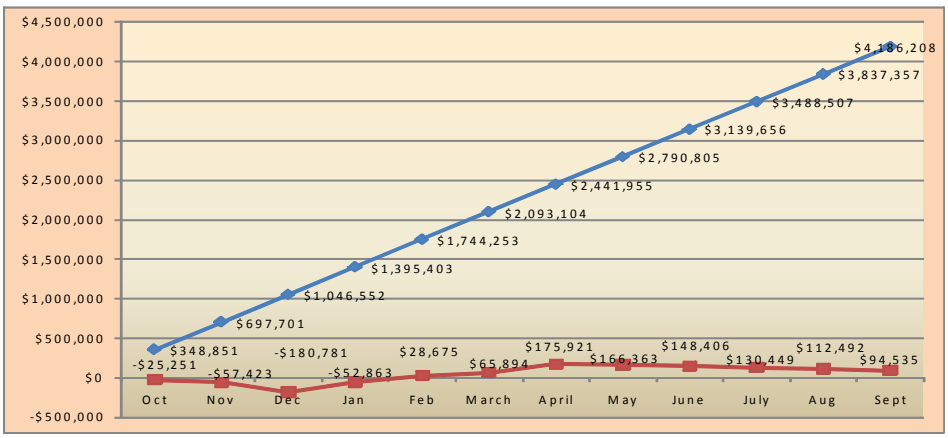
top of our residents' concern (CVS) and is addressed in the budget as our top funded municipal activity at almost 50% of the total General Fund expenditures.

The Federal stimulus initiative was also an important in FY-11, especially with public safety. Miami Gardens was the second year of a major stimulus grants for that allowed us to hire nine additional officers for our community policing effort. However, due to the economic impact on our budget, we have been required to un-fund seven sworn positions thus affecting our service levels.

Overall, FY-11 was a very tough year financially. Several unforeseen factors lead to a drop in expected revenues that was not foreseen at the time of the budget's adoption in 2010. The largest of these is the continued, precipitous drop in the city's taxable value. As you know, the property appraiser last year reported a drop in the City's taxable value of 17.5%. While this was in the moderate range for the County as a whole, it was more than we had anticipated. The effect of this drop was that our FY-10 budget was adopted with an expected $23 million in tax revenue when we received only $22 million in revenue. It was impossible to make up this loss in the three months remaining of the fiscal year following the announcement. This drop also impacted the FY-11 budget when Council chose to adopt a millage rate that was less than the roll-back rate (the rate needed to bring in the same about of tax revenue as in the year before). This reduced the proposed budget by almost $2,000,000.

All during the past fiscal year, staff has been preparing for another tight year. Early in the year, the budget was cut by nearly $1 million in anticipation of changes in the Red Light Camera program that were being made at the State Legislature. By February 2011, it was becoming clear that the red light changes adopted by the Legislature were going to impact revenue far greater than anticipated. This coupled with the local Court's interpretation of red light violations, lead to an approximate $4,000,000 shortfall in the anticipated revenue for FY-11.

Chart #1: Aggregate Net Revenue by month on Red Light Camera Net Revenue



Facing this potential shortfall, as well as additional unexpected revenue loss, staff took several steps to reduce the shortfall, including furloughs (Table #1 below).

Table #1: Unpaid Time-Off Savings

Employee Class	Furlough Hours	Savings
City Manager	15 days (120 hours)	($14,240)
Deputy/Asst City Managers	12 days (96 hours)	($27,151)
City Attorney	12 days (96 hours)	($10,645)
City Clerk	10 days (80 hours)	($5,166)
Department Heads/Asst DH	10 days (80 hours)	($54,534)
Employees > $80,000	6 days (48 hours)	($52,767)
Employees $40,000-$80,000	2 days (16 hours)	($63,305)
Employees <$40,000	0 days (0 hours)	($0)
Chief & Deputy Chief	10 days (80 hours)	($16,414)
Police Majors/Captains	6 days (48 hours)	($45,936)
Police Sergeants	2 days (16 hours)	($26,099)
Police Officers	1 day (8 hours)	($52,930)
TOTAL SAVINGS		**($369,187)**

Other changes were announced that would help reduce expenditures by some $2.2 million including elimination of the City's match of discretionary contributions to employees' 457 deferred compensation accounts and the elimination of approximately 20 additional positions through attrition. (Table #2 below).

Table #2: Mid-Year Budget Adjustments

Action	Savings/Revenue
Monthly Budget cuts to date	$ 667,287
Current Frozen Positions	$ 426,461
Continue Hiring Freeze	$ 150,000 Additional Vacancies
Suspend Match to Employee 457 Plan	$ 314,061
Revised ATS Rates	$ 128,000
Pending ATS rate reductions	$ 75,000
Change in leave accrual policy	$ 0
Changes in Police Hiring Incentives	$ 0
Lien amnesty program Re-mailing	$ 20,000
Change in Gas purchasing policy	$ 2,000
Unpaid time off	$ 369,187
Additional Monthly budget cuts	$ 100,000
TOTAL SAVINGS	**$ 2,251,996**

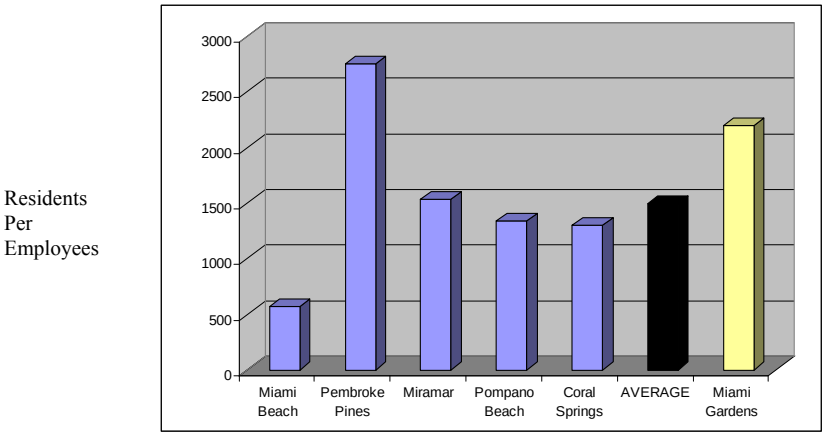
Council was asked to raise certain fees including planning and zoning fees and false alarm fees, as well as impose a new fee on abandoned/foreclosed homes. Council was also asked to support the contracting out of certain parks and recreations services such as summer camp and the City's after school program. Even with these savings, a year-end shortfall is expected.

While the City ended the FY-11 year with a balanced budget, it took some $5.5 million of our fund reserve to accomplish this. This equates to about 8% of our total General Fund revenues. As discussed later in this message, City Council took positive action to begin restoring our reserve to the minimum 16% level set as a goal.

FY-12 appears to be the worst year yet for financial impact. Over the past year and one half, Miami Gardens has eliminated some 120 staff positions. This is almost 25%

of our workforce. As you know, we already had a small staff compared to other cities our size. This is devastating on our ability to provide the level of services demanded by our residents. FY-12 will further exacerbate this trend.

Chart #2: Residents per Employee



In order to balance the proposed FY-12 budget, significant additional cuts have to be made. Many of the cuts will affect operations. They cannot be sustained forever; however, we can live with them for a year or until revenues pick up.

Table #3 - Major Cuts for FY-12

	SAVINGS	
1 in City Manager's Office (Vacant)	- $83,497	27 ½ positions. No Full Time Employee layoffs
5 in School crossing guards	- $43,897	
5 in Parks & Recreation	- $241,404	
7 Police (Sworn) (Total of 11 positions)	- $519,907	
3 Police (non-Sworn)	- $159,895	
½ Electrical inspector	- $27,976	
1Code enforcement officer	-$55,675	
1 Code Data Entry Clerk	-$37,408	
½ Events & Media position to part-time	-$32,377	
½ Finance Accountant	-44,000	
3 vacant positions during the year	-$110,000	
Total Personnel Related Cuts	**-$1,312,036**	
Planned Furloughs	-$824,297	
3% Merit	-$997,591	
3% deferred Match	-$743,212	
Total Other Personnel Cuts	**-$2,565,100**	
Council Community Account	-$25,000	
Special Events	-$278,052	
Lobbyists	-$80,000	No lobbyists for FY-12
Education/Training	- $50,550	
Computer Hardware	- $91,818	
Total Operating Expense Cuts	**-$525,420**	
TOTAL MAJOR CUTS	**-$4,402,556**	

In addition to the cuts outlined above, the City's budget had to absorb a number of automatic increases and one positive decrease. Table #4 below outlines the larger of these automatic increases/decreases.

Table 4#: Automatic Increases/Decrease in the FY-12 Budget

10% increase in Medical Insurance	$288,653
City Hall Rent	$26,170
Liability Insurance	$38,921
End of Police Grant	$350,000
State Pension Cost	($2,041,865)
Total Auto. Increases/Decrease	**+ $1,338,121**

The City's FY 2011-2012 budget reflects the funding necessary to continue forward on our vision for Miami Gardens and to provide for the continued fiscal vitality of the City. The budget is balanced without layoffs; however significant cuts have been made that will negatively reflect in our operations. Although the City has a decrease of approximately $2 million in pension contributions, the rate the State provided for FY 2013 will be increased and will have a negative impact of approximately $1 million.

Despite the loss of significant revenue from the State, the proposed budget reflected our maintaining the City's tax rate pursuant to the State's roll-back rules: In order to bring in the same amount of tax revenue as the prior year, this year the roll-back rate actual dictates an increase in the millage rate. Our millage would have to go from 5.7141 mills to 5.9112 mills. This budget as proposed was balanced at 5.9112. However, I proposed and City Council approved a real tax rate increase of 11% to 6.5616 mills. This will generate an additional $2,142,314. Council approved using $1.5 million to replenish the fund balance and the remaining $642,314 be used to rehire nine currently frozen police positions. This will accomplish two goals: Bringing our fund balance back to minimum standards, and addressing the on-going policing challenge with a full complement of officers. While this will cost the average homeowner about $20 per year, most residents will still see a decline in their total tax bill as both Miami-Dade County and the School Board reduced their FY-12 millage..

The proposed budget is based on a level of service comparable to FY-11. It is my belief that our current challenges are externally created and temporary. The past eight years have been overwhelming, starting with nothing and developing a vibrant city. We seem that we thrive on such challenges.

GENERAL FUND

Staff began the FY-2011 budget process unsure about a number of revenue issues - the continuing economic slowdown and its impact on State revenues and the uncertain status of the red light camera program being the two most significant. This uncertainty has required us to use prudent judgment on budgeting expenditures, especially ones that are not one-time expenditures.

Six years ago, we established an emergency reserve fund to help us reach a minimal responsible reserve within five years. This goal was to have a reserve equal to between 16% and 25% of our budgeted General Fund expenditures. We managed to build this consistently over this period until two years ago. Our projected fund balance for September 30, 2011, is $1,823,358. [See Table #5 below].

TABLE #5: Undesignated Unrestricted General Fund Fund Balance: FY-04 - FY-11 (est)

	Actual FY 02-03	Actual FY 03-04	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11
Tax Allocation			$500,000	$500,000					
Year- End Reverted Funds			$320,802	$ 1,169,189	$4,257,711	$700,762	$403,885	($2,736,736)	**($4,624,292)**
Cumulative Total in the Reserve 6/30	$1,415,211	$1,362,037	$2,681,219	$3,852,028	$8,109,739	$8,810,501	$9,214,386	$6,447,650	**$1,823,358**
General Fund Total Expenses***	$192,187	$11,175,161	$33,279,050	$38,106,974	$42,385,717	$51,740,428	$56,467.792	$56,266,009	**$54,371,473**
% Reserve	n/a*	12.19%	8.06%	10.11%	19.13%	17.03%	16.32%	11.5%	**3.35%**

* Partial year. City incorporated May 2003
** Estimated
*** Excluding budgeted fund balance and internal transfers.

Budget Priorities in Difficult Times

The budget presented here provides for the addressing of the challenges we face though not necessarily at the levels that we would like. We have to accept that these are extraordinary times and prudence dictates that we not make commitments or take on challenges that we cannot hope to meet until the financial picture improves. The visioning process that City Council undertook in FY-2010 will continue to help clarify our goals and priorities for the coming year and for future years. (CVS)

FY-12's most visible accomplishment will be the commencement of construction on the City's new City Hall and Police Headquarters complex on five acres on NW 27th Avenue. (CVS) (PMP) Though scheduled to begin in 2011, final completion will take place in early 2013. This construction project will not have any budget implications for the FY-12 budget as only bond money will be utilized. The complex is being designed as a LEED© Platinum project. This is the highest sustainability rating that is offered by the U.S. Green building Council. If completed as a platinum rated project, it will be the largest, new construction Platinum LEED© City Hall complex in the world.

In FY-10, the City received a major stimulus grant for the addition of nine (9) new police officers to restart the old community policing program which was ended when we became a city. CVS This grant continues until June of 2012. It has allowed us to hire a cadre of officers dedicated specifically to this approach; however, we have an obligation to employ these officers for a one year period beyond the grant and this

requires us to raise approximately $350,000 to cover the cost in the FY-12 budget and the full $800,000 in the FY-13 budget.

Other planned initiatives that will begin in FY-12 include renovations to the Old Archdiocese building for a dedicated senior center (CDMP)(CVS)(TMP); and the renovation of North Dade Optimist Park using grant funds(CDMP)(CVS) and installation of dozens of new bus shelters.(CDMP)(CVS)

FY-12 will see the City make some major progress in "greening" itself. The City will begin the conversion of a number of city vehicles to more green-friendly cars using propane. The proposed City Hall will include including partial power generation through a solar array on the roof and Keep Miami Gardens Beautiful will continue its re-canopy program through interlocal efforts with the County and State. (CDMP)(CVS)

In our NSP grant program, the foreclosed homes purchased in FY-10 and FY-11 under this program are being renovated and sold to eligible first-time homebuyers. This program continues for FY-12.

Major Revenues

In building a budget, we usually look at revenues first. This is what we currently know about FY-12 revenue: [For detail information on all revenues, see Revenue Manual, page 333].

- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the taxable value of real and certain personal property. In Miami-Dade County, each municipality sets a tax rate based on its needs and levies this as a dollar cost per $1,000 of taxable valuation. Our FY-11 tax rate was 5.7141 mills. The FY-11 City taxable value estimated by the Property Appraiser Office in July 2010 was $3.717 million; however, the current final taxable value reflects $3.545 million, a decrease of 4.7%. The taxable value provided by Property Appraiser's Office for FY 2012 operations is $3.467 million, a further decrease of 2.3%. Using the July 1 taxable value, our roll back millage rate would be 5.9112 which would generate $19,470,550. Our FY-12 adopted rate is 6.5616, reflecting Councils approval of the extra funds to replenish the reserve and add additional police officers.

- **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. The State Department of Revenue estimates that State Revenue Sharing, because of the continuing poor statewide economy, will decrease by approximately $20,154 from FY-11 projection. The General Fund expects to receive $2,414,830 for FY-12. This represents

70% of the total received. State law requires the balance (30%) go to the Transportation Fund.

- **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. We were informed in June 2011 that due to onetime rebate adjustment and lower fuel rate charges, the City will receive $2.7 million in electric franchise fees instead of our budgeted $4.4 million. We were informed that the City should expect the FY 12 revenue to be consistent with FY 11 revenue. Therefore, Utility Franchise fee receipts are expected to decrease by $1.6 million next year when compared to FY 11 budget. Solid Waste and natural gas franchise fees are collected by Miami-Dade County on our behalf and remitted back to the City.

- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services – water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water-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 providers in Miami Gardens. Overall Utility Tax budgeted revenue is expected to increase by $353,292 or 3.45% from $10,240,750 to $10,594,042. The Communications Services Tax is collected by the State and remitted to the City monthly. This revenue is expected to be $3,859,042 for FY-12.

In FY-11 the City built several new playgrounds in various parks. These were funded by local park's impact fees. (PMP)

- **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 6½%. 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. Because of the economic downturn, the City of Miami Gardens expects to receive $6,844,985 from this source in FY-12. This is approximately the same received during FY-11.

- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax (occupational)

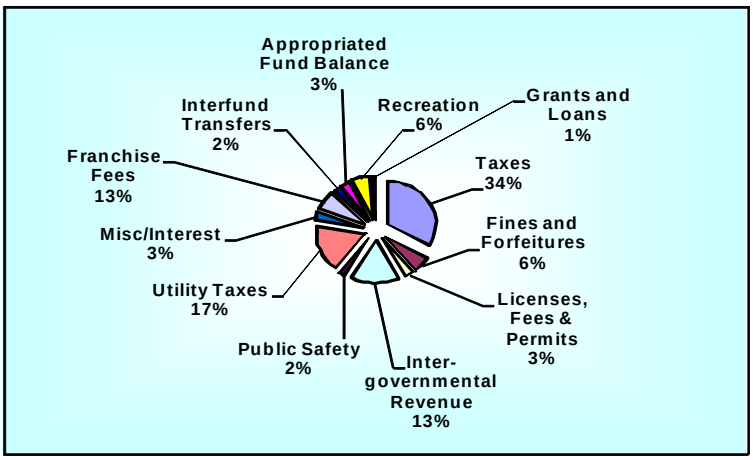
licenses, alarm and landlord permits, certificates of use, parks and recreation fees, interest earnings, other operational revenues, and fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City. Because FY-11 was only our sixth year in collecting many these revenues, we have been conservative in forecasting a modest increase based on limited trend information. As part of the FY-12 budget process, staff will be bringing forward various fee increases for recreation due to first year's experience with the BTF center.

Many local revenues are population sensitive and we believe that they will remain fairly steady for the coming year. Total other local revenue is estimated at $10,295,100 or a decrease of 35% over FY-11 budget. This decrease is primarily due to a major change in the red light camera program when it was taken over by the state.

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

Chart #3 below, depicts the breakdown of the various revenue types as a percentage of total General Fund revenues by general revenue type.

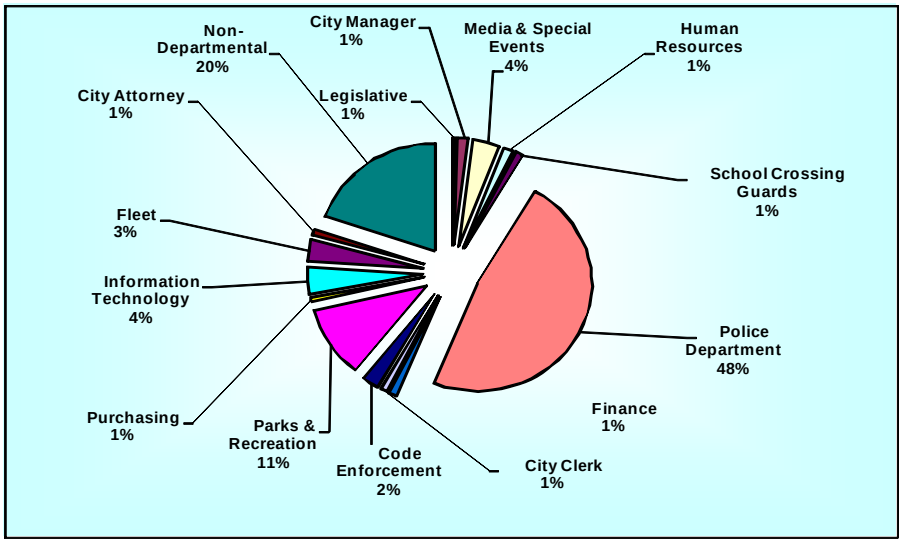
Chart #3: General Fund Revenues for FY-12



Expenditures

The other side of constructing a budget is expenditures. Some increases in expenditures are automatically built into any subsequent year's budget. Usually, the largest of these are generally employee costs such as merit increases, and increases in employee benefit expenses. However, the FY-12 budget does not include funding for the City's merit plan or the 3% matching 457 retirement program.[(CVS)] In addition, no cost of living increase is budgeted for FY-12.

Chart #4: General Fund Expenditures for FY-12



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, CDBG 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 11-12 Budget

The following areas involve major changes over the FY-12 budget.

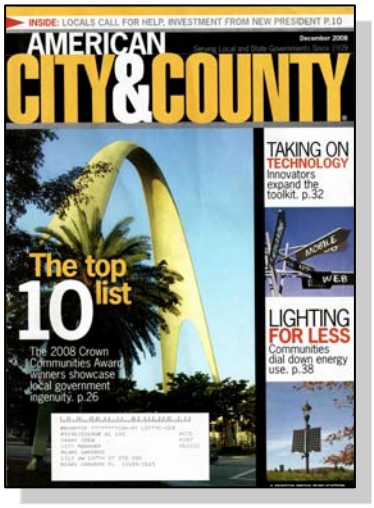
- **Equipment.** In order to balance the budget for FY-12, no new or replacement vehicles were included in the budget. The City may have to issue a small, $2 million, 5-year equipment bond towards the end of FY-12 so that we can continue to replace old vehicles, especially high mileage police vehicles.

- **Supplies.** Supplies, computers and other office-type expenses have been reduced for FY-12. They should still be adequate to carry out routine activities. In general, these categories are equal to or less than in FY-11 as a result of belt-tightening.

- **Personnel.** The budget provides for an overall decrease in approved Full-Time Equivalent (FTE) positions, not counting grant funded positions, from 553 in FY 10-11 to 536 in FY 11-12. While there was no hard "freeze" on positions in FY-11, each vacancy was evaluated only replaced if it was critical to operations. This will continue into FY-12. When the economy picks up again, some of these positions will have to be re-added to handle the increase in work.

General Fund Summary

The FY 11-12 budget provides what I believe is the minimum level of City operations necessary to responsibly carry out our duties, to address our fiscal and fiduciary responsibilities, and to provide the foundation for the vision our residents had when they incorporated. The staffing levels and some of the cuts made in the FY-12 budget due to lower revenues cannot be sustained in the long term; however, I believe that we will be able to operate effectively for the coming year. Miami Gardens remains one of the lower taxed cities of our size in the Miami-Dade or Broward County area. Despite what we see happening all around us in terms of layoffs and other drastic budgetary actions, Miami Gardens remains financially strong and continues to be able to withstand the financial assault on our revenues by the State and the economy.



Cover of American City & County Magazine featuring the Miami Gardens' arch at the Sunshine International Park

Hurricane Wilma hit Miami Gardens extremely hard in October, 2005. The City expended over $8 million in cleanup.

TRANSPORTATION FUND

Six years later and the Transportation Fund is still dealing with the effects of Hurricane Wilma. Responding to Wilma's damage impacted the finances of the Transportation Fund very hard, spending over $8 million on clean-up but recouping only about 93% of our costs from the state and F.E.M.A. We ultimately lost of over $500,000 and were left without a Fund reserve. In addition, Miami-Dade County, while required to by their own ordinance, has yet to negotiate a share of the ½-cent transit tax that all cities before us got as a right. This has cost the City over $20 million in transportation funds over the past six years. These issues, coupled with the economic downturn, has lead to the General Fund subsidizing the budget for FY-12. As the economy starts to pick up, a major priority will be to re-rebuild its reserve.

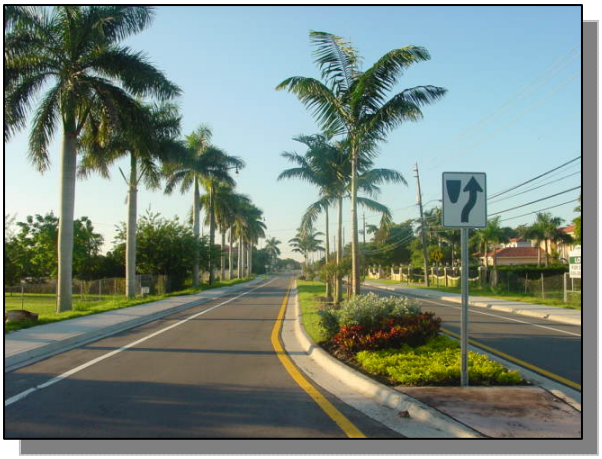
As indicated above, one aspect that could help this is if the City begins to receive its share of the County's Transportation sales tax revenue. In the 2009 State Legislative session, the City was able to get a special act passed that directed the County to share this tax revenue with all cities.(CVS) For Miami Gardens, this would mean between $2.5 and $3.5 million a year. Several meeting with the County have been held, but to date, they have not committed to this obligation. In FY-11, the City Council authorized staff to file a lawsuit against the County for its refusal to negotiate these funds. Thus far, the district court has rejected the County's motion to dismiss.

An overall decrease in road travel has also impacted the City's receipt of gas taxes and the Fund's largest source of revenue – State Revenue Sharing. Because of these factors, we have had to cut back on our street paving and sidewalk improvement programs. FY-11 saw some help on these items via ARRA stimulus funds. Such funds are not available for FY-12.

Phase 2 beautification program for NW 183rd Street was completed in FY-11 and several other minor beautification projects are planned for FY-12 using grant funds. (CDMP) (CVS) (TMP) Also, FY-12 should see the NW 7th Avenue reconstruction project completed.(TMP) This project is being funded out of County transportation impact fees. We continue to look for grants to enhance this and other projects.

Revenues

The Transportation Fund has three principal sources of operating revenue that comprise 93% of the Fund 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 that is expected to bring the City $1,576,000 in revenue for FY-12, $73,000 less than FY-11 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 $602,032 for FY-12, about the same as last year.

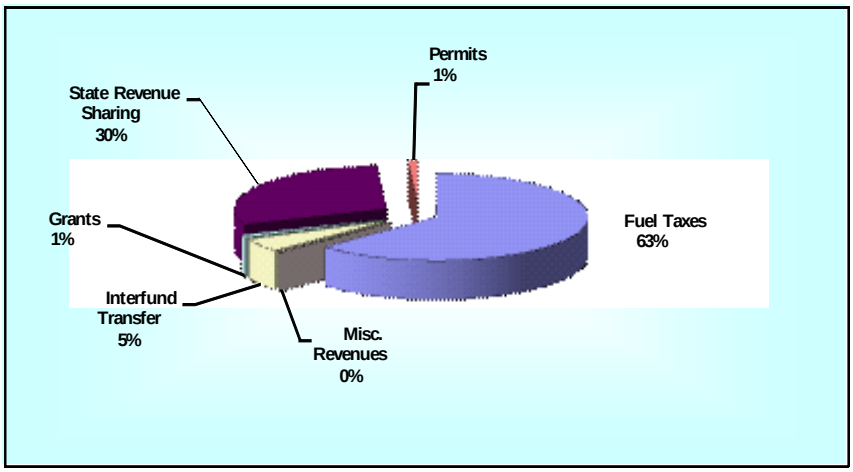


Proposed NW 7th Avenue (Under Construction)

The third major revenue in the Transportation Fund is State Revenue Sharing. State statutes require that 30% of all City allocated State Revenue Sharing must be used for transportation expenses. The other 70% is revenue to the General Fund.

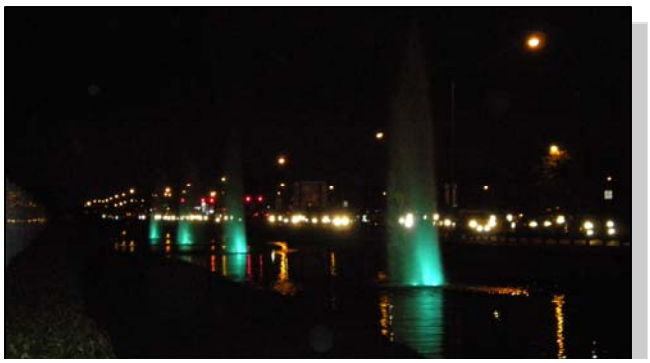
State Revenue Sharing for transportation purposes is estimated by the State at $1,034,927 for FY-12.

Chart #5: Transportation Fund Revenues by Percentage



Expenditures

Because almost all of the activities of the Public Works Department concern roads and road 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.

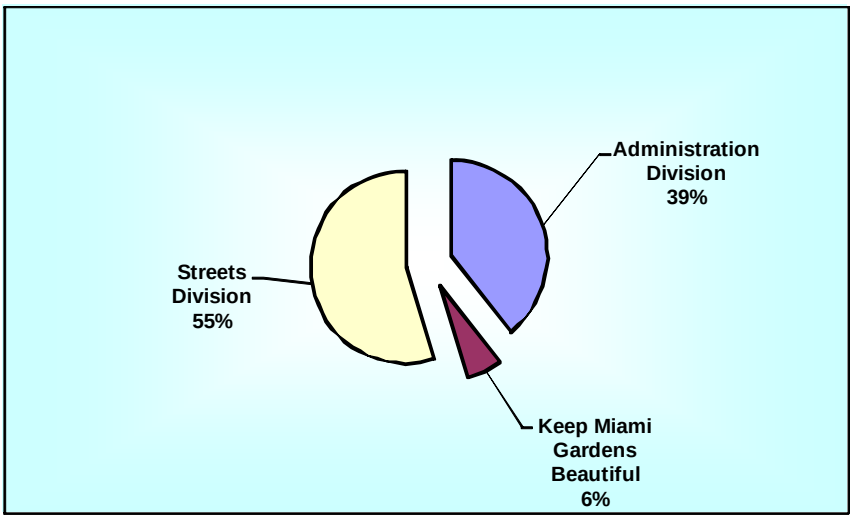


In FY-10, Keep Miami Gardens Beautiful installed four fountains at the north 27th Avenue entrance to the City. This project was match dollar-for-dollar by Calder Casino and Race Course.

The *Keep Miami Gardens Beautiful* (KMGB) program continues in the new budget at reduce levels; however, sufficient funds are available in their operating account, Stormwater Utility, and the CIP Fund to continue their present activities and enhance their tree planting efforts. (CVS) KMGB has had an extremely successful year in working with community groups to enhance the looks of many neighborhoods. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. During FY-11, Miami Gardens' beautification program was recognized nationally by winning the Outstanding Urban Forestry Program – Large Community. We also received the national Tree City designation for the sixth straight year and received the Tree Growth Award for the second year. The Division works extensively with local schools for its Earth Day and other environmental programs.

The Transportation Fund operating budget contains no funds for street paving in FY-12. ARRA funds covered some re-paving in FY-11, but only on federally assisted roads. We are using developer funds to make some improvements on the 12th Avenue Palmetto entry ramp and this project should be completed in FY-12. (CVS) (TMP) We hope that this will serve as a template for future Palmetto projects. If the County relents and grants us our share of the Transportation tax, we can undertake an aggressive road improvement program. The previously funded $3 million 7th Avenue reconstruction project should also be completed in FY-12.

Chart #6: Transportation Fund Expenditures by Division



DEVELOPMENT SERVICES FUND

The City's Development Services Fund was created to account for those activities that are principally designed to serve the City's development community. The Fund consists of the two operating departments: The Planning and Zoning Services Division and the Building Services Division of the Department of Building and Code Compliance.

The $85million new Calder Casino and Race Course addition was completed in FY-10 (See front cover photo)

The Planning & Zoning Services Division is divided into the Comprehensive Planning and Current Planning. The Comprehensive Planning Division was responsible for developing the City's first Comprehensive Development Master Plan (CDMP) and for processing amendments to the Comprehensive Plan. In FY-07, the Department completed and received approval by the State for the CDMP. It also won a state planning award for innovation in land use. The Current Planning Division handles re-zoning requests, plan

amendments and general development approvals, and other development-related activities.

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

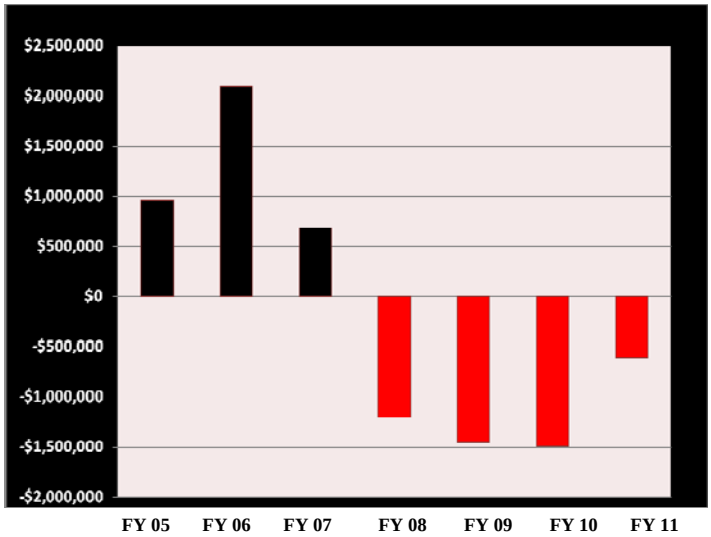
Because of the sharp building downturn, it has become necessary to make some adjustments in the staffing in the City's Building Services area.

In creating the Department of Building and Code Compliance, a new director was hired to oversee these operations. The emphasis is on executive management skill rather than programmatic skill. Technical administrative skill will be vested in two division heads, the Building Official and the Code Enforcement director.

Starting FY 07-08and still continuing today, growth in the City suffered a conspicuous downturn, following the national trend. One bright spot has been Coconut Cay which continues to experience slower but steady sales.

Revenues: In 'normal' times, these developer-related activities generate sufficient income to cover their associated costs; however, since the economic slowdown began, not only has the Fund utilized all of its reserves, but it has required major subsidies from the General Fund to balance. The Fund is ended FY-11 with a deficit of some $650,000. This is on top of a $1.49 million subsidy for FY-10, $1.45 million for FY-09 and $1.2 million in FY-08. (Chart #7 below)

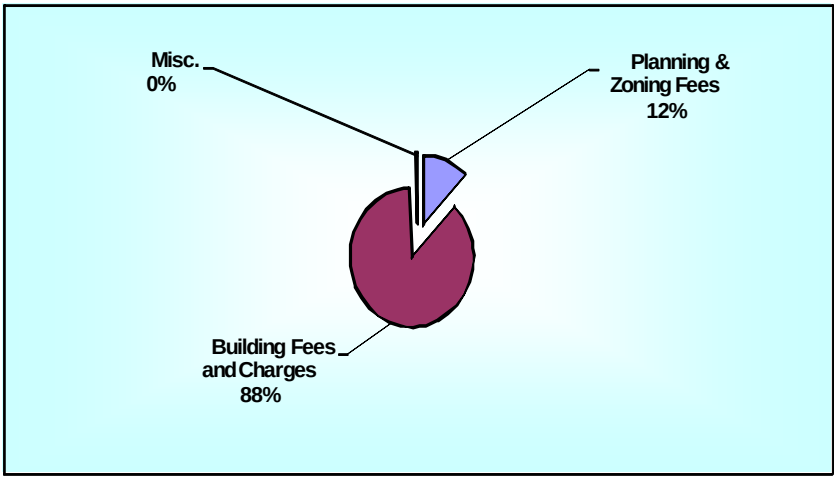
Chart #7: General Fund Subsidy to the Development Services Fund



There are actually several pieces of good news in the above chart. First, there is a clear trend back to "normal", though normal may never be like FY-06; Second, once the Fund begins to show a positive year-end balance, it can begin to repay the General Fund for its advances (subsidies).

Total budgeted revenues are $2,474,810 which will be breakeven for FY-12.

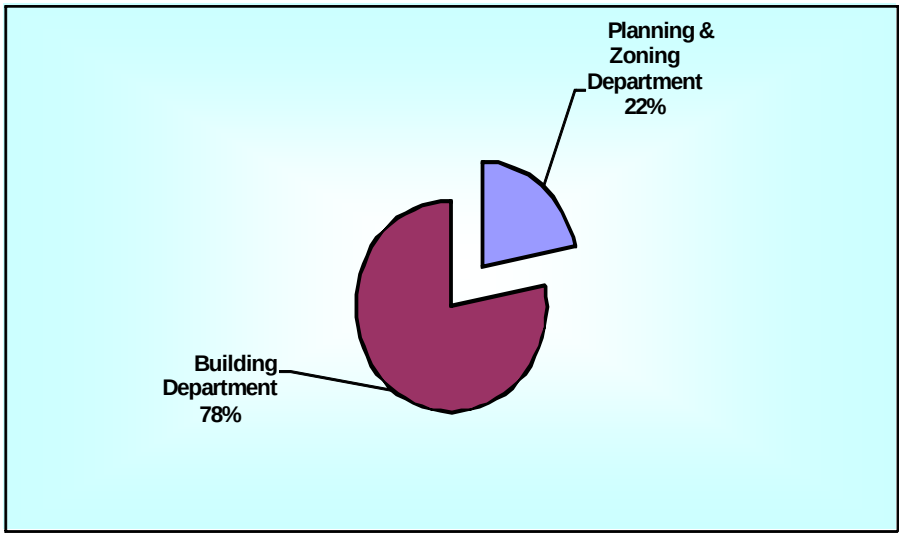
Chart #8: Development Services Fund Revenues by Percentage



Expenditures

Most expenditures in the Development Services Fund are salary related. Expenditures for the Fund are anticipated to decrease by $589,070 from $3,063,880 to $2,474,810 for FY-12 over FY-11.

Chart #9: Development Services Fund Expenditures by Percentage



STORMWATER UTILITY FUND

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. Eleven (11) staff persons were hired in FY-08 to begin field operations. These employees operate through the Public Works Streets Division. For FY-12, the division still has twelve (12) employees, though 2 additional positions have been requested to start mid-year in order to carry out its responsibilities which include street cleaning, drainage basis cleaning, canal cleaning, and repair of existing drainage facilities.

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-12 will be to get several earlier grant award projects completed. (TMP)

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 since 1991.

Revenues

100% of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee imposed on resident's utility bills. There are approximately 70,000 REUs in Miami Gardens. Fees are expected to generate $3,225,250 in revenue. This revenue is collected on behalf of the City by either the City of North Miami Beach's Water Utility or by the County's Water & Sewer Department on their bills. A small number of residents are not on either system and are billed directly by the City.

Expenditures

Expenditures in the Stormwater Utility involve operations (staff) and projects. For FY-12, the largest non-capital expenditure is for canal cleaning.

SPECIAL REVENUE FUND

The Special Revenue Fund was established in FY-06 to assist in the accounting for and tracking of certain revenues that come to the City that have restricted uses. These include parks and police impact fees. For FY-12, it is anticipated that we will spend some of these funds on recreation capital needs and on police equipment for the new police headquarters.

CAPITAL PROJECTS FUND

Entrance Sign and landscaping installed as part of the NW 27th Avenue Beautification project. The project was funded in the CIP with local bond funds and DOT and County grants.

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-12 budget also includes a transfer of $845,817 from the General Fund to the CIP Fund for operating expenses.

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-12 is the new government complex that includes a new City Hall, Police Headquarters and parking structure. It is being developed as a LEED© Platinum project.

Expenditures

There are four employees budgeted in this fund: A Capital Projects Manager, two projects managers and one administrative position. In that the City has embarked on almost $100 million worth of capital improvements in our seven years of existence, professional management for these projects was added in FY-09 to ensure timely completion and follow up on grant requirements and building quality. 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

A new Fund established in mid-year FY-2007 was the Community Development Block Grant Fund. The City is designated an entitlement city for the purposes of receiving Community Development Block Grant funds from USHUD. The City was notified by HUD that our allocation For FY-12 will be $1,263,947 slightly less than FY-11.

In FY-09, the City received $6.7M in funds from the Federal Neighborhood Stabilization Program as will be purchasing 35 foreclosed homes for rehabilitation and resale to qualified buyers during FY-2010.

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

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. Additional detail on the City's debt can be found in the Appendix titled *Budget-Related Tables and Graphs*.

BUDGET SUMMARY

Fiscal Year 2010-2011 proved to be a tough year for the City. The nationwide recession has, and continues to have, a significant negative effect not only on the activity level of the City's planning and building departments, but is now extending its effects on the balance of City operations. Dealing with this issue has been challenging to say the least, but we are now moving forward.

The new Betty T Ferguson Recreation Center. It opened in September 2011 and has been running at capacity ever since. (PMP)

FY-11 also marked the completion of projects on which we have worked for since the City's incorporation: two new playgrounds in our parks, the completion of construction of the Betty T Ferguson Community Center, (CDMP) (PMP) (CVS) and the commencement of the new city hall complex, (CVS) among others.

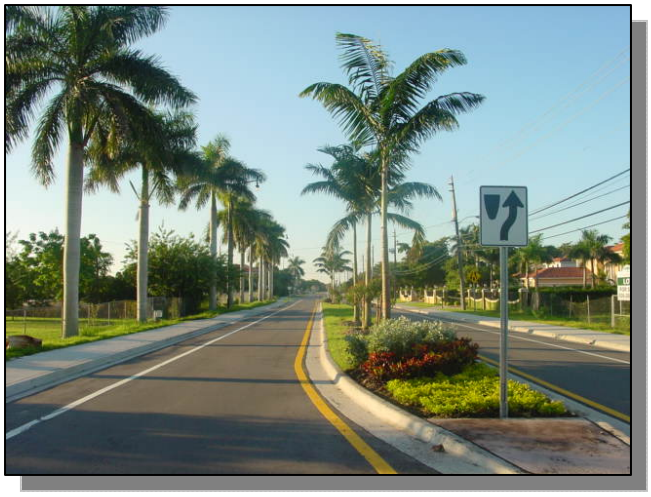
Challenges for FY-12 include dealing with Legislative mandates especially the new statewide tax initiative placed on the ballot that will have another devastating effect on municipal revenue, and municipal revenue reduction schemes that seem to pop up in every session. Finding sufficient funds to improve infrastructure will remain a key challenge.

Initiatives New For FY 2011-2012

Despite the setback caused by the recent recession, the future of the City of Miami Gardens continues to be full of promise and hope. Maintaining a moderate tax rate while providing the services needed and demanded by our residents is an important guiding principal in preparing our FY-12 budget. (CVS) This is good for our residents, and good for the future. This enables us to remain fiscally strong with the flexibility to deal with whatever challenges and opportunities that we may face in the future. The City's recent upgrade from our initial "A" bond rating to A+ by Fitch supports this assessment.

Unfortunately, the State Legislature will not let cities, counties and school boards carry out their constitutional responsibilities without petty interference and assaulting our revenue base. Their "we know better than local officials" actions have placed all local governments in jeopardy of fiscal decline.

While containing many austerity measures, the budget also features several new initiatives for the coming year, the most ambitious of which is the City's commitment to begin construction on a new City Hall (TCS) (CDMP) and Police Headquarters on land it owns on NW 27th Avenue.



The NW 7th Avenue project will transform the area with medians, traffic circles and other amenities.

In addition to the City Hall, the completion of the NW 7th Avenue road reconstruction project(TMP) and the renovation of one of the buildings on the new 14 acre site for the senior center(PMP) (CVS) will help keep the momentum moving for-ward. Funds for these projects are already secured.

Beautification also continues as an important priority City. Funds have been reserved to undertake the Palmetto Expressway's NW 17th Avenue entrance ramp the US 441 median improvement program. (CVS) (TMP) (441CS) Also, remaining AARA transportations funds will allow the City to add additional bus shelters throughout the City in FY-12.

The ARRA, in conjunction with the earlier federal Neighborhood Stabilization Program (NSP), has enabled the City to purchase 40+ foreclosed properties, renovate them, and beginning in FY-11, sell these homes to qualified buyers, including first time homebuyers.(CVS) (CDMP) This will continue in FY-12, significantly strengthening our neighborhoods and community.

Taxes and Taxpayers

Of interest to almost any taxpayer reading the budget is "how does this affect me?" The good news is that 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 that each resident pays on the average.

When looking at your tax bill, it is important to remember that 28% of your tax bill goes to the City of Miami Gardens; 72% goes 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 #6: Comparative Tax Burden, Selected Miami-Dade Cities*

City	Population	Tax Rate in Mills	Per Capita Tax Burden
Miami Beach	87,779	6.5039 mills	$1,628
Miami	396,991	8.501 mills	$650
North Miami	58,786	8.4143 mills	$298
North Miami Beach	41,253	9.6777 mills	$409
Hialeah	224,669	6.5400 mills	$212
Miami Gardens	**107,167**	**6.5616 mills**	**$212**

* FY 2012 Proposed Millage Rate

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 #7, 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, our ratio is still low, even after the City Hall project is added.

Table #7: General Fund Debt to Taxable Assessed Value Ratio (Including City Hall)

	Taxable Assessed Value	Bonded Debt	Debt Ratio
Miami Gardens	**$3,467,200,467**	**$ 103,892,095**	**3.0 %**

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 #8: Debt Burden Per-Capita Florida Cities Over 100,000

City	Debt Per Capita	City	Debt Per Capita
Gainesville, Alachua County	$8,226	Pembroke Pines, Broward County	$2,515
Tallahassee, Leon County	$5,636	Tampa, Hillsborough County	$2,410
Port St. Lucie, St. Lucie County	$4,853	Palm Bay, Brevard County	$2,023
Orlando, Orange County	$4,576	Miami, Miami-Dade County	$1,763
West Palm Beach Palm Beach County	$4,469	Miramar, Broward County	$1,645
Fort Lauderdale, Broward County	$3,170	St. Petersburg, Pinellas County	$1,460
Jacksonville, Duval County	$3,030	Cape Coral, Broward County	$1,408
Hollywood, Broward County	$2,921	Miami Gardens *	$1,043
Clearwater, Pinellas County	$2,524	Coral Springs city, Broward County	$495

2010 City's Financial Statement
*Calculated based on FY 11 debt

Final Thoughts for FY-12

Because of the City's young age, and the necessity to build up an emergency reserve fund, the City has not had the luxury of hiring any but essential employees. This is why it is so difficult to balance a budget when cutting a position may mean cutting a program. We are constantly reorganizing to take advantage of special skills and to reduce overhead. This will continue. As they say, the only constant is change.

Finally, I want to thank the Mayor and City Council for the continuing opportunity to serve you and the residents of Miami Gardens as your City Manager. It is a privilege and honor I share with the other members of your City staff. I know that by working together, we can make the future of Miami Gardens truly something special. I also especially want to thank Patricia Varney and the finance staff for their assistance in this effort.

Respectfully Submitted,

Danny O. Crew

Dr. Danny O. Crew
City Manager

Users Guide to the FY 11-12 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 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 2011-2012 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 sources 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.

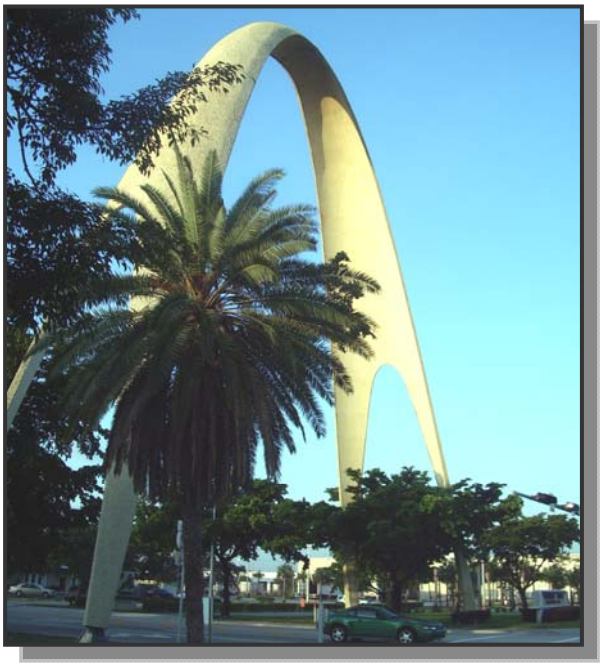
3. **Form 420, Tax Rate Resolution and Budget Ordinance**

   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 10-11 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 established 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.

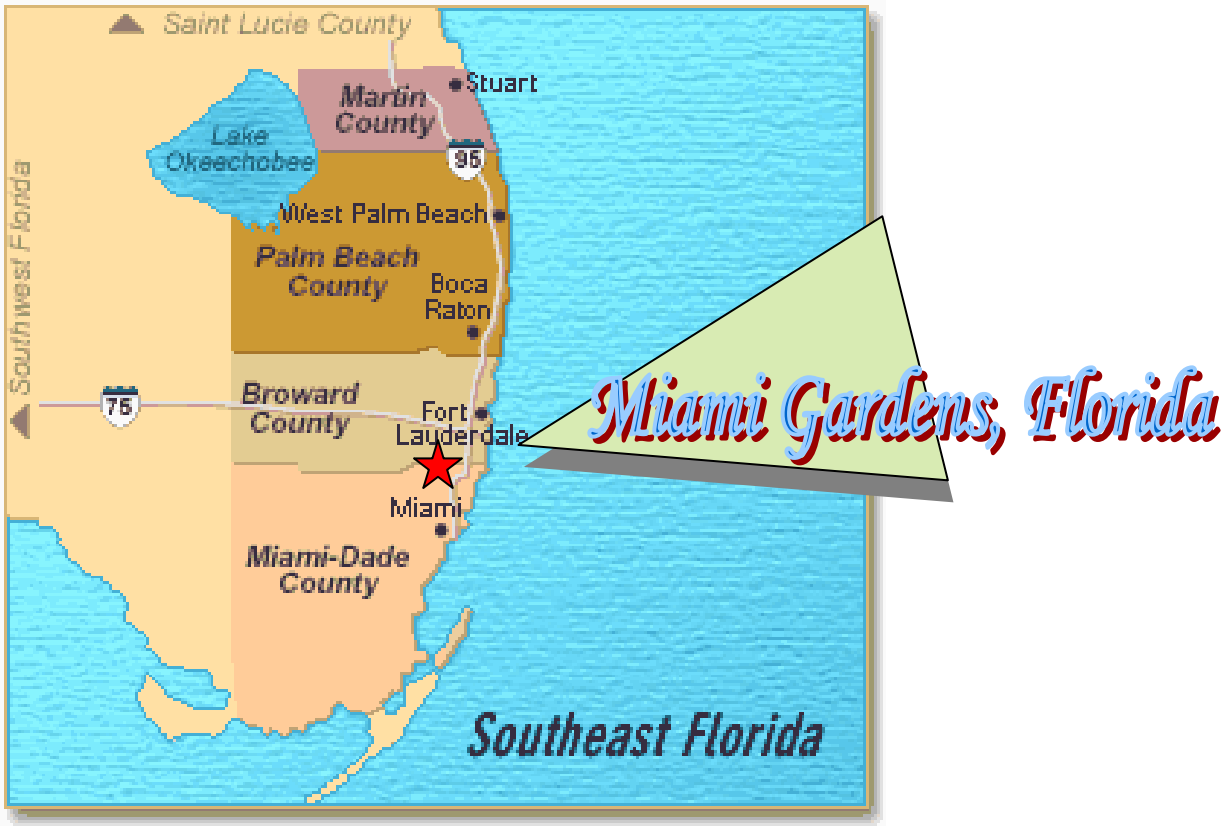
Miami Gardens is a solid, working and middle class community of unique diversity. It is the largest predominately African-American municipality in the State of Florida, and boasts many Caribbean residents. It is the home to the Miami Dolphins and the Florida Marlins' at Dolphin Stadium and to Calder 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

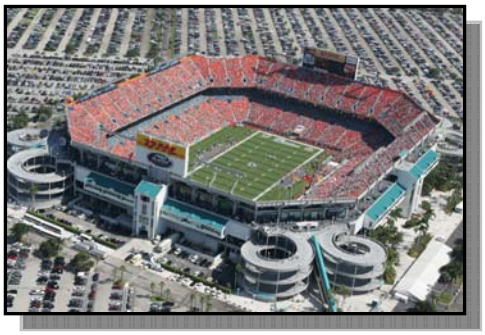
Number of Residents	107,167
African-American	76.3%
Hispanic	22%
Other	4.6%
Number of Schools	
Elementary	18
Middle	4
High School	3
Colleges/Universities	2
Number of budgeted City Employees	
Total F.T.E. regular positions	519
Police, City of Miami Gardens	
Number of budgeted positions	248
Vehicular patrol 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	
Miami Gardens Community Center	1
Dolphin Stadium	1
Calder Casino and Race Track	1
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.

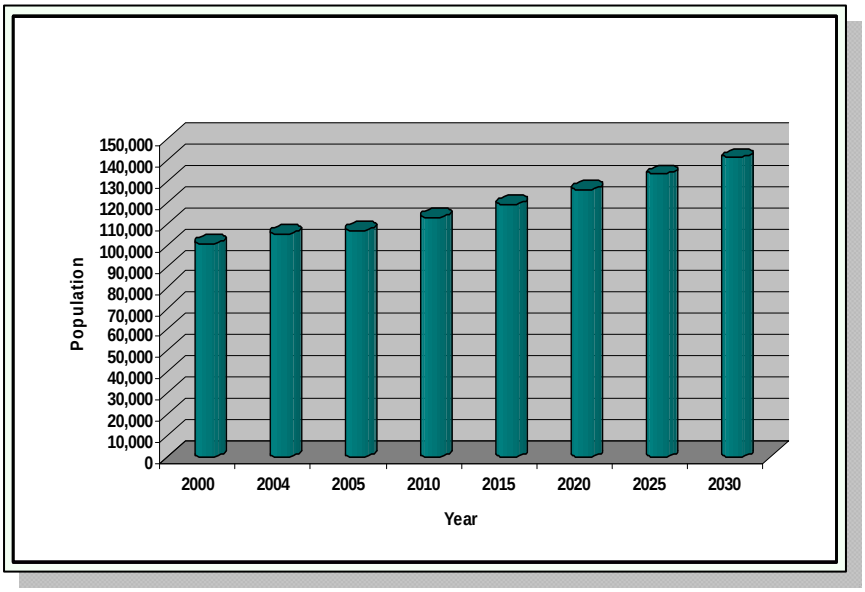
- This methodology utilizes statistical evaluation and analyzes the appropriateness of each extrapolation into the future, from a mathematical measure. It also looks at the extent to which a given extrapolation technique corresponds to the historic and estimated population perspective.

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

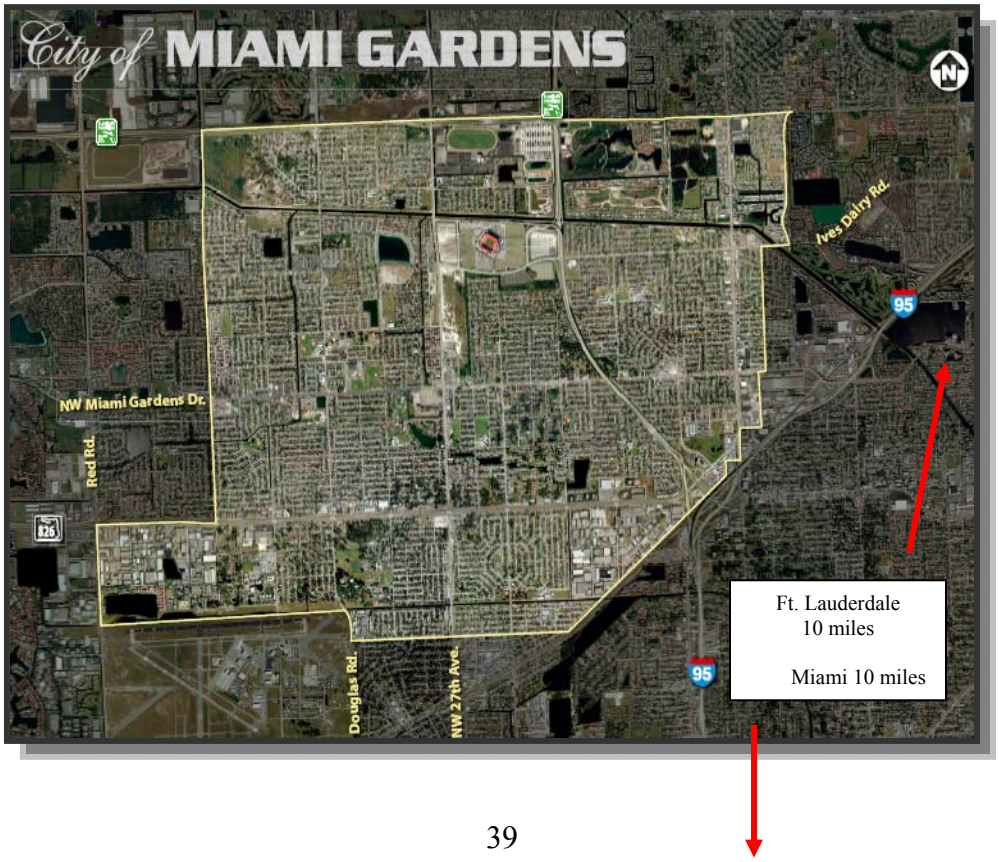
Table #9: Population Estimates & Projections - Miami Gardens
Per U.S.Census Data (2000- 2030)

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%
2011	107,167	-1.78%	-3.6%
2015	**113,568**	**4.00%**	
2020	**118,111**	**4.00%**	
2025	**121,654**	**3.00%**	
2030	**125,304**	**3.00%**	

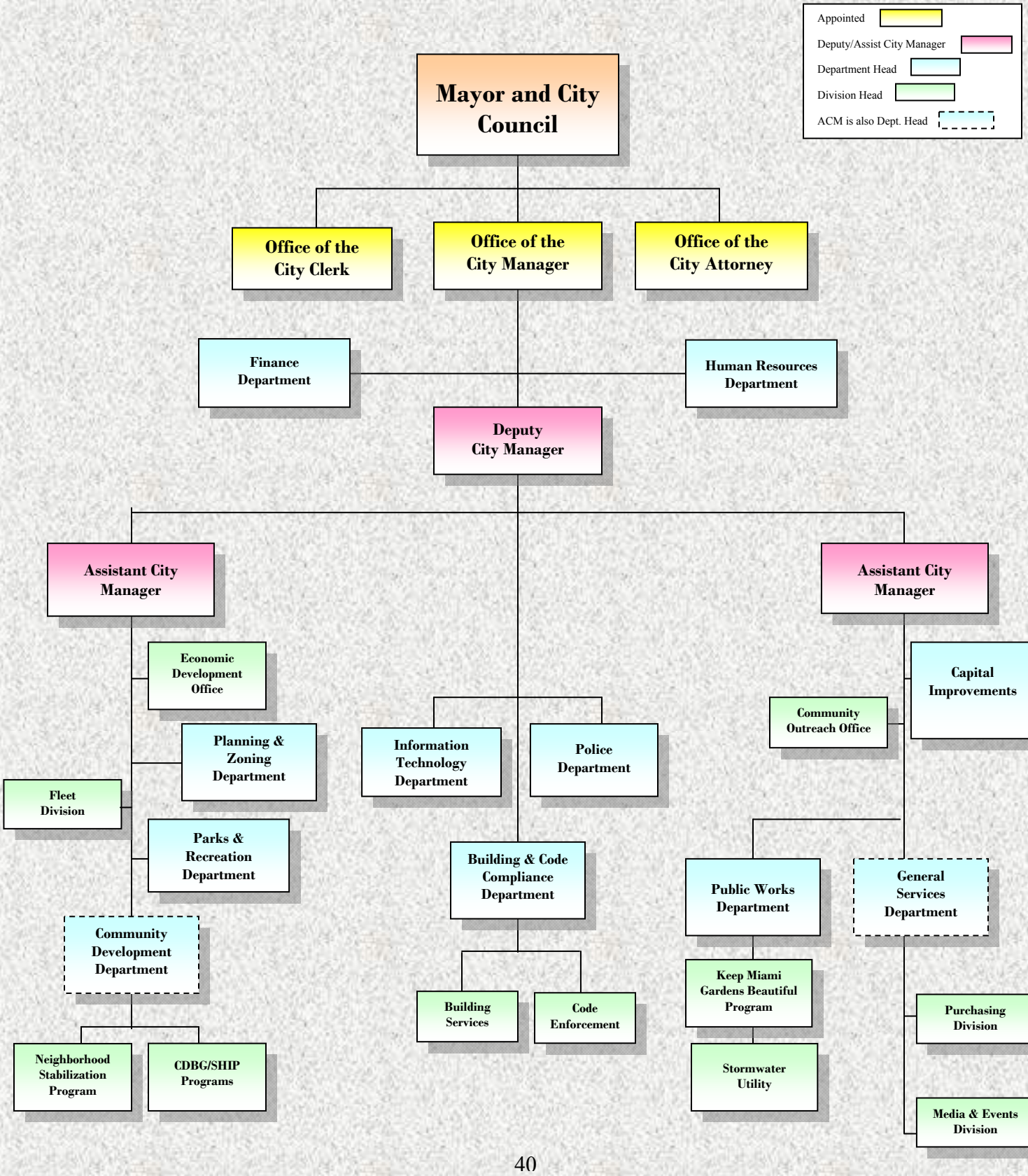
Chart #10: Population Increase in Visual Format



Aerial Map of Miami Gardens



Miami Gardens
Organizational Relationship Chart



Miami Gardens' 2012 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 47, 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 11-12 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 27th 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 2011. 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 services 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 28th meeting.

The Adoption Phase

At their July 27th regular City Council meeting, a tentatively balanced budget was 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 5.9112, or the current roll-back millage rate. State law requires that two formal public hearing 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 14th and September 28nd.

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 14, 2011. 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 28, 2011. 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 2011-2012 Budget Schedule

MONDAY-March 8
Distribution of Budget Worksheets

March 8 – June 2
Preparation of Budget by Manager and Staff

JUNE 1
Property Appraiser provides tentative values.

June 1
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).

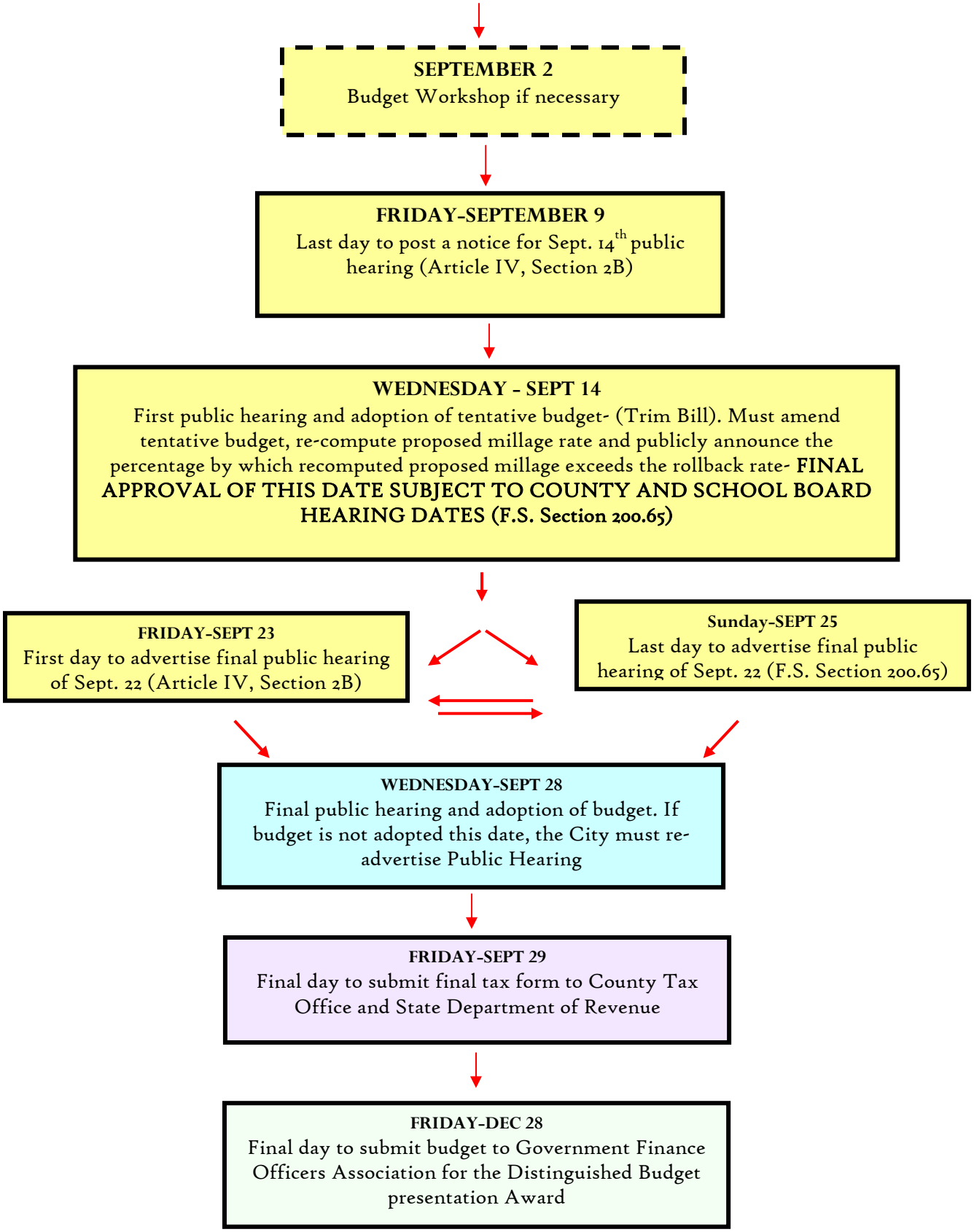
JULY 13
Transmittal of budget to Mayor and City Council

JULY 18
Budget Workshop with City Council

WEDNESDAY-July 27
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.

Thursday-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 2011/2012 Budget Schedule (Con't)



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General 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 fro 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. **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.

        C. **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).

        D. **Development Services Fund (**15**)** – The Development Services Fund is the accounting entity for the City's Building, Planning and Zoning Departments. 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.

        E. **Special Revenue Fund (16**) – The Special Revenue Fund is used to account for the proceeds from specific, earmarked revenues such as impact fees and donations.

F. **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). The City's Capital Project Fund was established with the FY 04-05 budget through a dedicated property tax transfer of $500,000 per year into the fund. This fund serves as an operating fund for the construction of various projects and will receive grants and other project-oriented revenues.

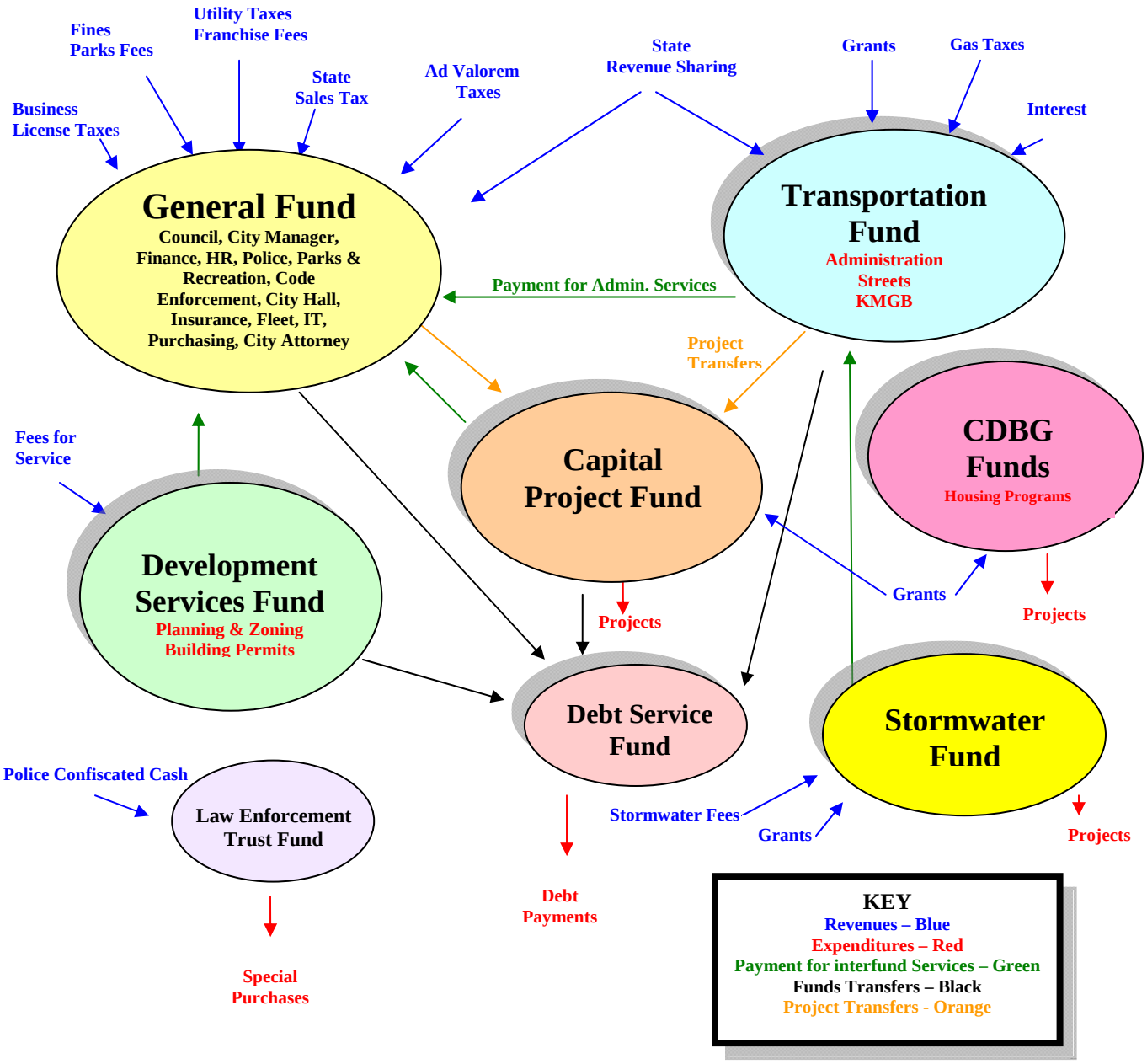
4. **Debt Service Funds (21)** - Debt Service Funds account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds). The City currently has one debt service Fund.

- 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. The City does not anticipate having any enterprise funds.

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 it is 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 $250,000 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 is 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 Fees 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.

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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 than 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.

7. 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

8. 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, 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 September 2009, City Administration visited Standard and Poor's and provided them with the required information and obtained an "A-Stable" bond rating.

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 forward in 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

6. 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.

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

7. 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.

8. 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 11-12 Budget

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Consolidated Budget Summary - FY 11-12
Summary of Funds

Description	Recommended Budget
BEGINNING FUND BALANCE - ALL FUNDS	**$3,815,335**
REVENUES - ALL FUNDS	
Property Taxes	$21,662,864
Franchise Fees	$4,020,000
Intergovernmental Revenue	$10,464,242
Utility Taxes	$10,140,917
Fuel Taxes	$2,178,690
Fines and Forfeitures	$3,360,642
Public Safety	$1,022,940
Licenses & Permits & Fees	$7,572,830
Miscellaneous	$2,273,294
Culture & Recreation	$3,250,528
Grants and Loans	$5,031,036
Impact Fees	$141,300
Interfund Transfers	$8,642,922
TOTAL REVENUES - ALL FUNDS	**$79,762,205**
TOTAL RESOURCES AVAILABLE - ALL FUND	**$83,577,540**
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personal Services	$44,391,648
Operating Expenses	$13,840,973
Debt Service Payment	$6,856,214
Interfund Transfers	$8,556,893
Non-Operating Expenses	$7,707,271
Total Operating Expenditures - All Funds	**$81,352,999**
Capital Outlay	$2,224,541
TOTAL EXPENDITURES - ALL FUNDS	**$83,577,540**
	$0

Summary of Funds
General Fund Budget Summary - FY 11-12

Description	Recommended Budget
BEGINNING FUND BALANCE	**$1,823,358**
REVENUES - GENERAL FUND	
Property Taxes	$21,662,864
Franchise Fees	$4,020,000
Intergovernmental Revenue	$9,429,315
Utility Taxes	$10,140,917
Fines and Forfeitures	$3,349,642
Public Safety	$1,022,940
Licenses & Permits	$1,842,500
Miscellaneous	$1,871,749
Culture & Recreation	$3,250,528
Grants and Loans	$706,175
Interfund Transfers	$1,417,094
TOTAL REVENUES	**$58,713,723**
TOTAL RESOURCES AVAILABLE - GENERAL FUND	**$60,537,081**
EXPENDITURES	
Legislative	$358,001
City Manager	$851,773
Media & Special Events	$2,243,850
City Clerk	$619,924
Finance	$638,244
Human Resources	$784,323
City Attorney	$500,279
Crossing Guards	$670,940
Police	$28,484,908
Code Enforcement	$1,419,385
Parks & Recreation	$6,277,450
Purchasing	$300,332
Information Technology	$2,305,527
Fleet	$1,975,859
Non-Departmental	$13,106,286
TOTAL EXPENDITURES	**$60,537,081**
ENDING GENERAL FUND BALANCE	**$0**

Summary of Funds
Transportation Fund Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING FUND BALANCE	**$0**
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	$2,178,690
State Revenue Sharing	$1,034,927
Grants	$35,000
Permits	$36,000
Miscellaneous Revenues/Interest	$8,550
Interfund Transfers	$171,273
TOTAL REVENUES	**$3,464,440**
TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND	**$3,464,440**
EXPENDITURES - TRANSPORTATION FUND	
Administration Division	$1,365,563
Keep Miami Gardens Beautiful Division	$200,189
Streets Division	$1,898,688
TOTAL EXPENDITURES	**$3,464,440**
ENDING TRANSPORTATION FUND BALANCE	**$0**

Summary of Funds
Development Services Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING FUND BALANCE	**$0**
REVENUES - DEVELOPMENT SERVICES FUND	
Planning & Zoning Fees and Charges	$300,000
Building Fees and Charges	$2,169,080
Other Revenues	$5,730
Operating Transfer from General Fund	$0
TOTAL REVENUES	**$2,474,810**
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	**$2,474,810**
EXPENDITURES - DEVELOPMENT SERVICES FUND	
Planning & Zoning Department	$543,147
Building Department	$1,931,664
TOTAL EXPENDITURES	**$2,474,810**
ENDING DEVELOPMENT SERVICES FUND BALANCE	**$0**

Summary of Funds
Capital Projects Fund Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING CAPITAL PROJECT FUND BALANCE	**$0**
REVENUES - CIP FUND	
From General Fund	$845,817
From impact Fees	$41,030
Grants/Intergovernmental	$2,000,0000
Bonds/Loans	$0
Interest and Miscellaneous	$300,000
TOTAL REVENUES	**$3,186,847**
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	**$3,186,847**
EXPENDITURES - CIP FUND	
Capital Projects Operations	$1,186,847
Capital Projects	$2,000,000
TOTAL EXPENDITURES	**$3,186,847**
ENDING CAPITAL PROJECT FUND BALANCE	**$0**

Summary of Funds
Special Revenue Fund Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING SPECIAL REVENUE FUND BALANCE	**$1,080,170**
REVENUES - SPECIAL REVENUE FUND	
Law Enforcement Training Trust Fund	$11,000
Impact Fees	$141,300
Interest	$500
TOTAL REVENUES	**$152,800**
TOTAL FUNDS AVAILABLE - SPECIAL REVENUE FUND	**$1,232,970**
EXPENDITURES - SPECIAL REVENUE FUND	
Law Enforcement Training	$13,000
Transfer to CIP Fund	$41,030
Reserve	$1,178,940
TOTAL EXPENDITURES	**$1,232,970**
ENDING SPECIAL REVENUE FUND BALANCE	**$0**

Summary of Funds
Stormwater Utility Fund Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING STORMWATER FUND BALANCE	**$789,212**
REVENUES - STORMWATER FUND	
Utility Fees	$3,225,250
Miscellaneous	$86,565
Grant	$975,000
TOTAL REVENUES	**$4,286,815**
TOTAL FUNDS AVAILABLE - STORMWATER FUND	**$5,076,027**
EXPENDITURES - STORMWATER FUND	
Operating Expenditures	$5,076,027
TOTAL EXPENDITURES	**$5,076,027**
ENDING STORMWATER FUND BALANCE	**$0**

Summary of Funds
Community Development Block Grant
Fund Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING CDBG FUND BALANCE	**$0**
REVENUES - CDBG FUND	
Grants	$1,263,947
Miscellaneous	$0
TOTAL REVENUES	**$1,263,947**
TOTAL FUNDS AVAILABLE - CDBG FUND	**$1,263,947**
EXPENDITURES - CDBG	
CDBG	$1,263,947
TOTAL EXPENDITURES	**$1,263,947**
ENDING CDBG FUND BALANCE	**$0**

Summary of Funds
State Housing Initiative Partnership Grant
Fund Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING SHIP FUND BALANCE	**$7,600**
REVENUES - SHIP FUND	
Grants	$50,914
Miscellaneous	$200
TOTAL REVENUES	**$51,114**
TOTAL FUNDS AVAILABLE - CDBG FUND	**$58,714**
EXPENDITURES - SHIP FUND	
Operating Expenditures	$58,714
TOTAL EXPENDITURES	**$58,714**
ENDING SHIP FUND BALANCE	**$0**

Summary of Funds
Law Enforcement Trust Fund
Fund Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING LETF FUND BALANCE	**$114,995**
REVENUES - LETF FUND	
Confiscations	$0
TOTAL REVENUES	**$0**
TOTAL FUNDS AVAILABLE - LETF FUND	**$114,995**
EXPENDITURES - LETF FUND	
Operating Expenditures	$0
Reserve	$114,995
TOTAL EXPENDITURES	**$114,995**
ENDING LETF FUND BALANCE	**$0**

Summary of Funds
Debt Service Fund
Fund Budget Summary
FY 11-12

Description	Recommended Budget
BEGINNING DEBT SERVICE FUND BALANCE	**$0**
REVENUES - DEBT SERVICE FUND	
Transfers In	$6,167,709
TOTAL REVENUES	**$6,167,709**
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	**$6,167,709**
EXPENDITURES - DEBT SERVICE FUND	
Principal and Interest payments	$6,167,709
TOTAL EXPENDITURES	**$6,167,709**
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 11	Budget FY 12	Per Cent Change	Note
Taxes	$19,500,000	$21,662,864	11.09%	(1)
Franchise Fees	$3,660,682	$4,020,000	9.82%	(2)
Intergovernmental Revenue	$10,170,268	$10,464,242	2.89%	
Utility Taxes	$10,371,892	$10,140,917	-2.23%	(3)
Fuel Taxes	$2,031,640	$2,178,690	7.24%	
Fines and Forfeitures	$3,026,613	$3,360,642	11.04%	(4)
Licenses & Permits	$7,373,394	$7,572,830	2.70%	
Miscellaneous	$2,628,553	$2,414,594	-8.14%	
Charges for Services	$3,880,719	$4,273,468	10.12%	(5)
Grants/Loans/Bonds	$61,599,193	$5,031,036	-91.83%	(6)
Interfund Transfers	$10,343,535	$8,642,922	-16.44%	(7)
Appropriated Fund Balance	$5,327,596	$3,815,335	-28.39%	(8)
TOTAL OPERATING REVENUES	**$139,914,085**	**$83,577,540**	**-40%**	

(1) Increase due to millage increase to replenish reserve

(2) Increase due to implementation of Towing Franchise Fee and in FY 2011 there is a one-time electric franchise refund to customers

(3) Decrease due to one time refund of telecommunication tax to customers will incur in FY 2012

(4) Additional red light cameras will be installed

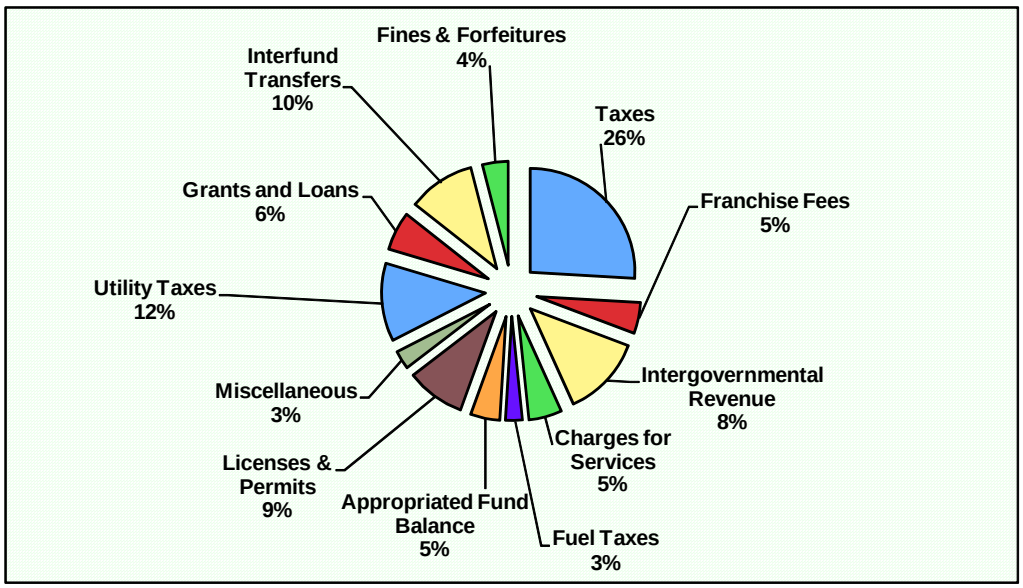
(5) Increase due to fees increases for recreation programs and project higher attendance for Jazz in the Gardens event

(6) City Hall construction bond was issued in FY 11 in the amount of $55 million

(7) One of the bond will be paid off in the first quarter of FY 12, therefore less transfers to the Debt Service Fund. Also no subsidy to be provided for in FY 12 for Transportation Fund

(8) Decrease is attributed to the deficit experienced in the General Fund and the implement of GASB 54, reclassification of fund balance, therefore, in the Capital Projects fund, all funding for unspent projects are classified as "restricted or committed" will automatically carried forward instead of appropriated fund balance.

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



All Funds Summary and Year to Year Changes by Expenditure Class

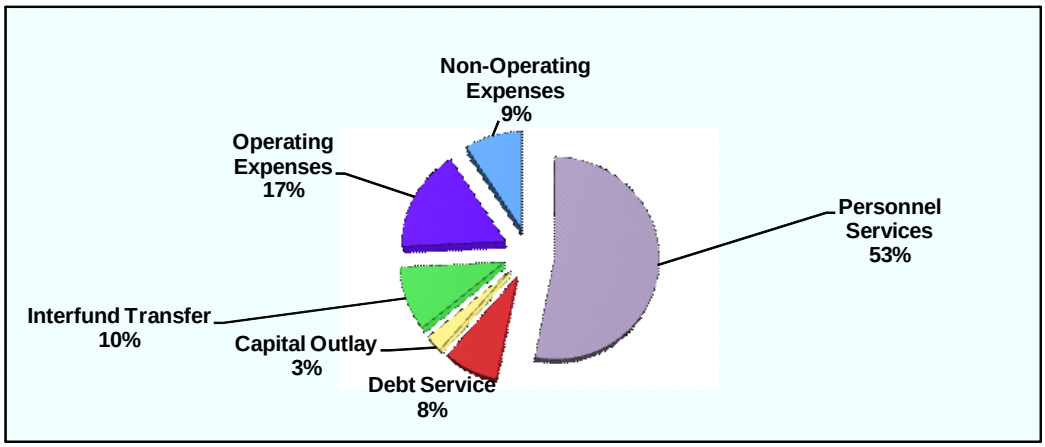
This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of eleven funds: The General Fund, The Transportation Fund, The Development Services Fund, The Special Revenue Fund, The Capital Projects Fund, The Community Development Block Grant Fund, The State Housing Initiative Fund, the Law Enforcement Trust 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 11	Budget FY 12	Per Cent Change	Note
Personnel Services	$46,942,364	$44,391,648	-5.43%	(1)
Operating Expenses	$17,442,922	$13,840,973	-20.65%	(2)
Capital Outlay	$16,748,168	$2,224,541	-86.72%	(3)
Interfund Transfer	$10,228,530	$8,556,893	-16.34%	(4)
Debt Service	$7,967,454	$6,856,214	-13.95%	(5)
Non-Operating Expenses	$575,227	$7,707,271	1239.87%	(6)
TOTAL OPERATING EXPENDITURES	**$99,904,666**	**$83,577,540**	**-16.34%**	

(1) Furlough, elimination of vacant positions and reduction in Florida Retirement System contributions
(2) Decrease is attributed to no bond issuance cost in FY 2012, lifeguard will be in house instead of contractual and other reductions
(3) Unspent approved capital projects from previous year will automatically carried forward instead of re-budgeting in FY 2012
(4) One of the bond will be paid off in the first quarter of FY 12, therefore less transfers to the Debt Service Fund. Also no subsidy to be provided for in FY 12 for Transportation Fund
(5) One of the bond will be paid off in the first quarter of FY 12
(6) Reduction in Fund Balance

Chart: All Funds Expenditures by Expenditure Class



All Funds Expenditure Summary and Year to Year Changes by Department

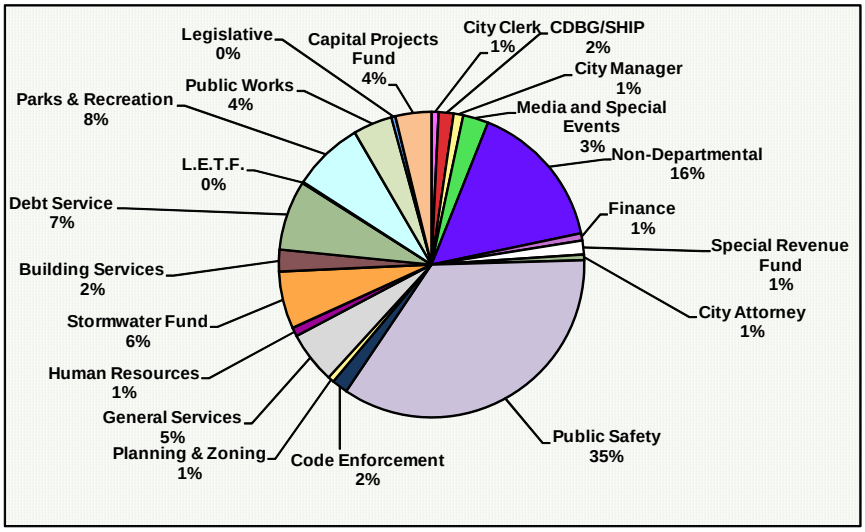
This table offers an overview of all operating expenditures by each operating department that within the City's financial accounting system.

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

All Funds Expenditures	Estimated FY 11	Budget FY 12	Per Cent Change	Note
Legislative	$415,764	$358,001	-13.89%	(1)
City Manager	$992,522	$851,773	-14.18%	(2)
Media and Special Events	$2,618,804	$2,243,850	-14.32%	(3)
City Clerk	$576,357	$619,924	7.56%	(4)
Finance	$702,163	$638,244	-9.10%	(5)
Human Resources	$787,594	$784,323	-0.42%	
City Attorney	$513,040	$500,279	-2.49%	
Public Safety	$31,262,652	$29,155,847	-6.74%	(6)
Code Enforcement	$1,343,763	$1,419,385	5.63%	(7)
Parks & Recreation	$6,545,231	$6,277,450	-4.09%	
General Services	$4,603,250	$4,581,718	-0.47%	
Non-Departmental	$11,244,215	$13,106,286	16.56%	(8)
Public Works	$4,440,770	$3,464,440	-21.99%	(9)
Planning & Zoning	$709,802	$543,147	-23.48%	(10)
Building Services	$2,087,942	$1,931,663	-7.48%	
Debt Service	$7,257,889	$6,167,709	-15.02%	(11)
Special Revenue Fund	$333,439	$1,232,970	269.77%	(12)
Law Enforcement Trust Fund	$94,164	$114,995	22.12%	
CDBG/SHIP	$2,548,579	$1,322,661	-48.10%	(13)
Capital Projects Fund	$16,307,424	$3,186,847	-80.46%	(14)
Stormwater Utility Fund	$4,519,301	$5,076,027	12.32%	
TOTAL OPERATING REVENUES	**$99,904,666**	**$83,577,540**	**-16.34%**	

(1) Elimination of Lobbyist and reduced Aids to private organizations
(2) Furlough and elimination of Christmas Party for staff
(3) Reduced budget for all special events and eliminated Miss Gardens Pageant
(4) Election expenses in FY 2012
(5) 1/2 of Grant Accountant Position to be transferred to CDBG
(6) Furlough and no equipment purchase
(7) Vacancies in FY 2011
(8) Less fund balance brought forward from FY 2011
(9) No grant capital project awarded in FY 2012, it was $1 million in FY 2011
(10) Less advertising cost and department occupied less office space resulting in less interfund transfer to Gen. Fund
(11) One of the bond is paid off in the first quarter of FY 2012
(12) Increase in fund balance brought forward from FY 2011
(13) Less award of funding in FY 2012
(14) Unspent approved capital projects from previous year will automatically carried forward instead of re-budgeting in FY 2012

Chart: All Funds Expenditures by Departments



General Fund Revenue Summary and Year to Year Changes

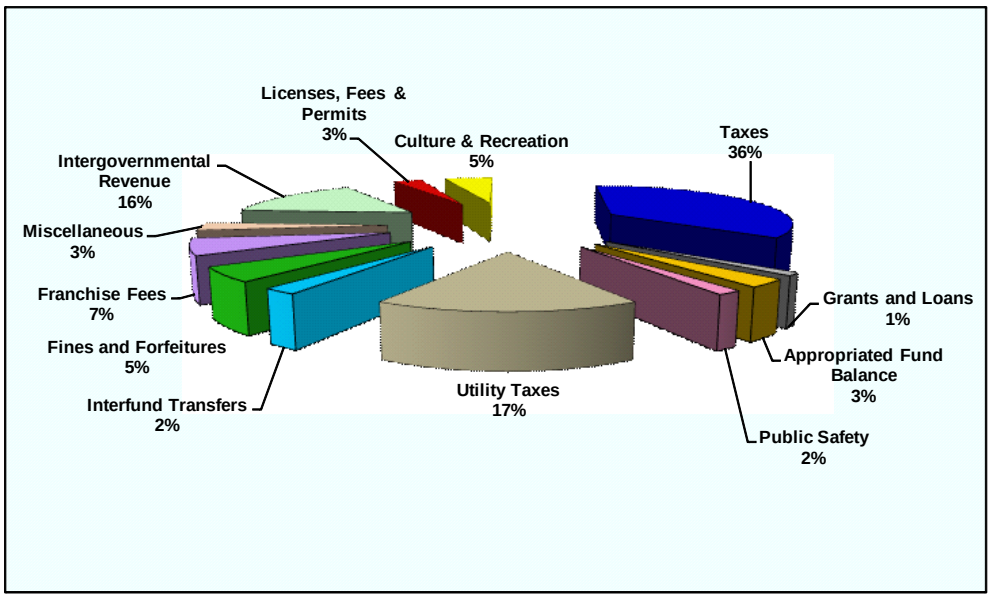
This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

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

All Funds Revenues	Estimated FY 11	Budget FY 12	Per Cent Change	Note
Taxes	$19,500,000	$21,662,864	11%	(1)
Franchise Fees	$3,660,682	$4,020,000	10%	(2)
Intergovernmental Revenue	$9,294,000	$9,429,315	1%	
Utility Taxes	$10,371,892	$10,140,917	-2%	
Fines and Forfeitures	$2,949,513	$3,349,642	14%	(3)
Public Safety	$1,138,517	$1,022,940	-10%	(4)
Licenses, Fees & Permits	$1,747,385	$1,842,500	5%	
Miscellaneous	$1,990,453	$1,871,749	-6%	
Culture & Recreation	$2,742,202	$3,250,528	19%	(5)
Grants and Loans	$1,058,236	$706,175	-33%	(6)
Interfund Transfers	$1,423,968	$1,417,094	0%	
Appropriated Fund Balance	$217,564	$1,823,358	738%	(7)
TOTAL OPERATING REVENUES	**$56,094,412**	**$60,537,081**	**8%**	

(1) Roll-back rate is 5.9112. City to impose 6.3841 Mill to replenish depleted fund balance from the last two years
(2) One-time refund of electric franchse fee to customers in FY 2011
(3) Additional red light cameras to be installed
(4) Less off duty revenues projected, this is also off-set by reduction of expenses
(5) Increase in recreation program fees
(6) Byrne Grant expired in June 2012 and no Children Trust Grant being awarded
(7) Due to less revenue received in FY 2011 than budgeted, fund balance was utilized to cover the deficit in FY 11 operations

Chart: Percentage of General Fund Revenues by Type



General Fund Expenditures
Summary and Year to Year Changes

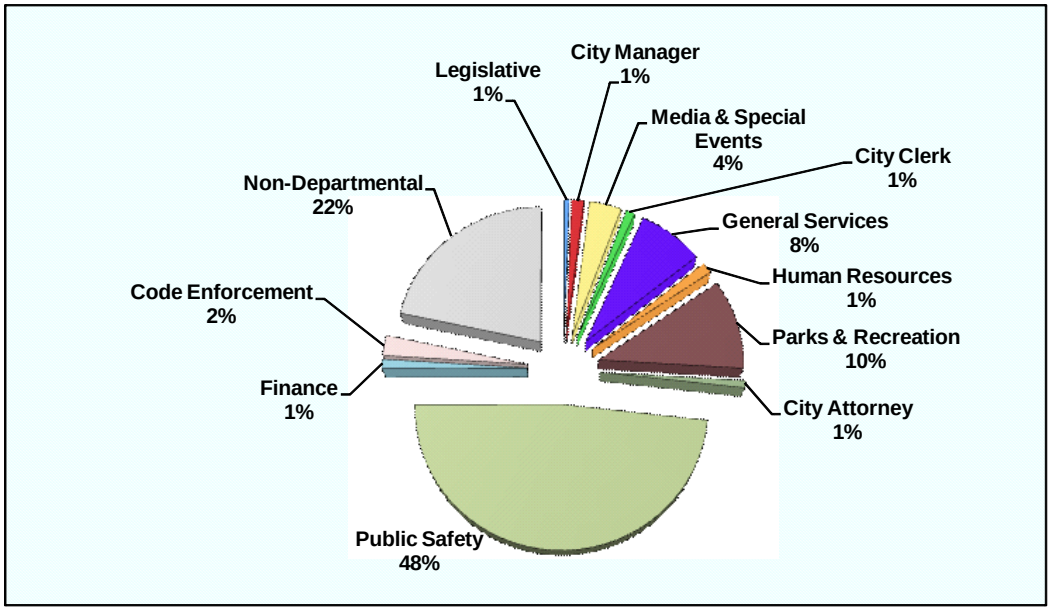
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

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

All Funds Expenditures	Estimated FY 11	Budget FY 12	Per Cent Change	Note
Legislative	$415,764	$358,001	-14%	(1)
City Manager	$992,522	$851,773	-14%	(2)
Media & Special Events	$2,618,804	$2,243,850	-14%	(3)
City Clerk	$576,357	$619,924	8%	(4)
Finance	$702,163	$638,244	-9%	(5)
Human Resources	$787,594	$784,323	0%	
City Attorney	$513,040	$500,279	-2%	
Public Safety	$31,262,652	$29,155,848	-7%	(6)
Code Enforcement	$1,343,763	$1,419,385	6%	
Parks & Recreation	$6,545,231	$6,277,450	-4%	
General Services	$4,603,250	$4,581,718	0%	
Non-Departmental	$11,244,215	$13,106,286	17%	(7)
TOTAL OPERATING EXPENDITURES	**$61,605,356**	**$60,537,081**	**-2%**	

(1) No lobbyist being engaged in FY 2012
(2) No Christmas party for staff and furlough
(3) Reduction in all special events budget and elimination of Miss Gardens Pageant
(4) Election expenses in FY 2012 as provided by the Miami-Dade County
(5) Restructure of department, .5 accountant position re-allocated to CDBG
(6) Furlough and no equipment purchase in FY 2012
(7) Less fund balance brought forward due to deficit in FY 2011

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

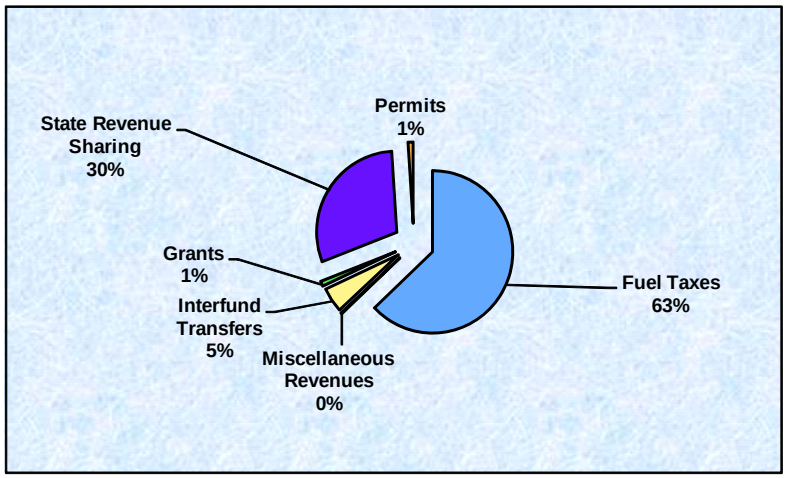
All Funds Revenues	Estimated FY 11	Budget FY 12	Per Cent Change	Note
Fuel Taxes	$2,031,640	$2,178,690	7%	(1)
State Revenue Sharing	$876,268	$1,034,927	18%	(2)
Grants	$1,060,752	$35,000	-97%	(3)
Permits	$50,000	$36,000	-28%	
Miscellaneous Revenues	$19,216	$8,550	-56%	
Interfund Transfers	$194,517	$171,273	-12%	
Fund Balance	$2,625	$0	-100%	
TOTAL OPERATING REVENUES	**$4,235,018**	**$3,464,440**	**-266.81%**	

(1) Projection by State

(2) Projection by State

(3) School Safety Grant awarded in FY 2011

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.

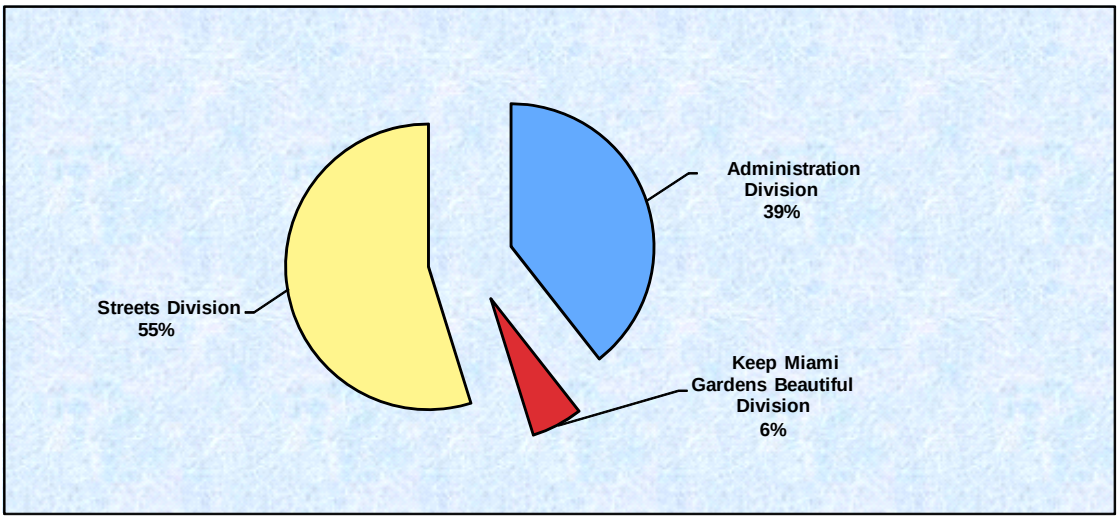
Table: Transportation Fund Expenditures by Division with Year-to-Year %

All Funds Expenditures	Estimated FY 11	Budget FY 12	Per Cent Change	Note
Administration Division	$1,515,219	$1,365,563	-10%	(1)
Keep Miami Gardens Beautiful	$227,846	$200,189	-12%	(1)
Streets Division	$2,697,706	$1,898,688	-30%	(2)
TOTAL OPERATING REVENUES	**$4,440,771**	**$3,464,440**	**-22%**	

(1) Furlough

(2) Less capital projects

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 to include planning and construction.

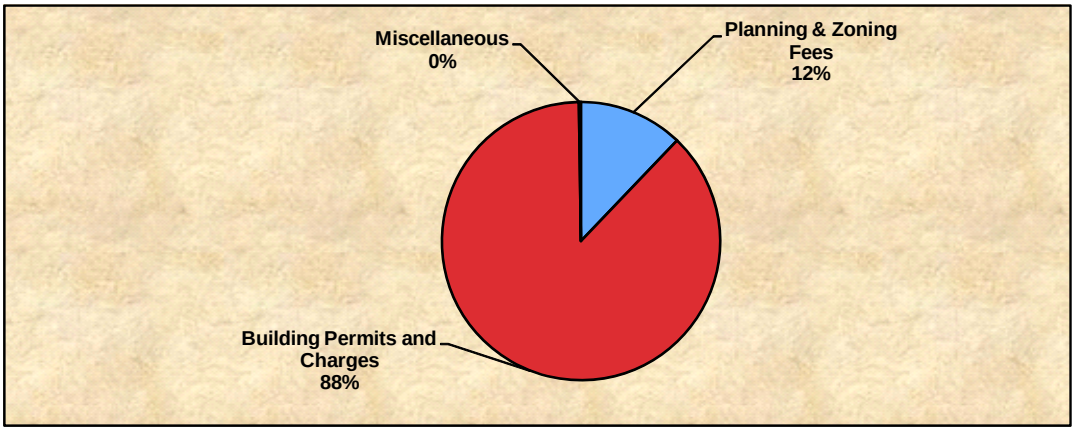
Table: Development Services Fund Revenues by Source with Year-to Year

All Funds Revenues	Estimated FY 11	Budget FY 12	Per Cent Change	Note
Planning & Zoning Fees	$450,000	$300,000	-33%	(1)
Building Permits and Charges	$1,731,009	$2,169,080	25%	(2)
Miscellaneous	$9,285	$5,730	-38%	
TOTAL OPERATING REVENUES	**$2,190,294**	**$2,474,810**	**13%**	

(1) Less activity projected for FY 2012

(2) Higher planning and zoning activities in FY 2011 resulting in more building permits to be issued in FY 2012

Chart: Development Services Fund Revenues by Percentage



Development Services Fund
Expenditure Summary and Year to Year Changes

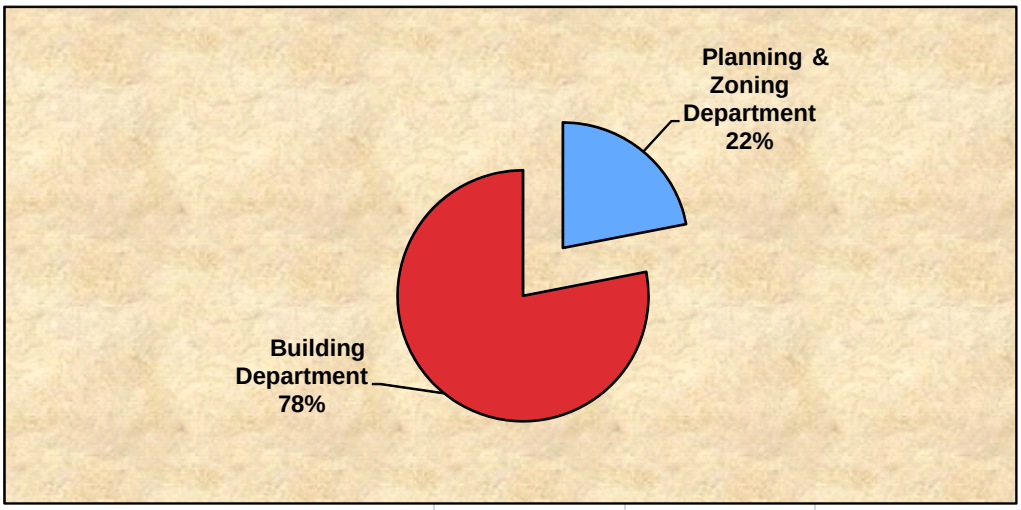
This table offers an overview of the Development Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

Table: Development Servics Fund Expenditures by Division

All Funds Expenditures	Estimated FY 11	Budget FY 12	Per Cent Change	Note
Planning & Zoning Department	$709,802	$543,147	-23%	(1)
Building Department	$2,087,942	$1,931,664	-7%	
TOTAL OPERATING REVENUES	**$2,797,744**	**$2,474,810**	**-12%**	

(1) Reflects a slowdown in development and planning activities

Chart: Development Servics Fund Expenditures by Department by Percentage



Historical Summary of All Funds Revenues

General Fund	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Taxes	9,951,395	11,635,651	19,180,662	22,871,432	23,840,155	22,493,510	19,500,000	21,662,864
Franchise Fees	3,417,357	4,069,708	4,624,041	5,185,545	5,052,006	5,092,510	3,660,682	4,020,000
Intergovernmental	10,192,682	11,010,648	10,034,247	9,997,498	8,894,673	8,821,685	9,294,000	9,429,315
Utility Taxes	7,856,762	7,067,495	8,737,149	9,918,788	10,561,528	10,641,034	10,371,892	10,140,917
Fines and Forfeitures	552,216	468,073	548,092	514,606	1,894,072	3,338,302	2,949,513	3,349,642
Licenses & Permits	1,181,350	1,015,378	1,208,266	1,552,567	1,472,823	1,600,762	1,747,385	1,842,500
Misc/Interest Income	264,193	1,326,535	1,438,099	777,178	1,053,756	1,620,601	1,990,453	1,871,749
Charges for Services	672,850	613,632	666,445	1,070,379	2,817,180	4,391,901	3,880,719	4,273,468
Loan	8,200,000	0	7,400,000	4,700,000	7,814,098	1,333,322	0	0
Grants	11,047	2,569,043	206,427	553,196	881,599	2,244,866	1,058,236	706,175
Interfund Transfers	0	894,594	2,561,914	3,241,623	1,952,023	2,237,663	1,423,968	3,240,452
Total	**42,299,852**	**40,670,757**	**56,605,342**	**60,382,812**	**66,233,913**	**63,816,156**	**55,876,848**	**60,537,081**
Transportation Fund								
Fuel Taxes	1,934,931	2,154,245	2,297,107	2,270,394	2,146,975	2,103,969	2,031,640	2,178,690
State Revenue Sharing	1,350,310	1,478,690	1,063,708	993,768	920,340	915,413	876,268	1,034,927
Grants	0	4,065,829	1,045,646	736,700	45,071	48,044	1,060,752	35,000
Misc. Revenues	60,000	68,345	160,664	115,327	107,353	146,025	69,216	44,550
Interfund Transfers	0	185,505	0	252,184	272,286	407,753	194,517	171,273
Total	**3,345,241**	**7,952,614**	**4,567,125**	**4,368,373**	**3,492,025**	**3,621,204**	**4,232,393**	**3,464,440**
Devlpt. Services Fund								
P&Z Fees & Charges	220,686	476,331	292,989	253,025	273,541	190,058	450,000	300,000
Building Fees/ Charges	1,986,177	3,478,460	2,304,142	1,723,605	2,113,681	1,956,592	1,731,009	2,169,080
Grants	0	115,209	69,965	29,490	4,810	5,680	5,730	5,730
Other Revenues	0	0	21,128	10,024	4,605	3,376	0	0
Subsidy- General Fund	0	0	0	1,200,000	1,452,701	1,493,585	0	0
Total	**2,206,863**	**4,070,000**	**2,688,224**	**3,216,144**	**3,849,338**	**3,649,291**	**2,186,739**	**2,474,810**
Special Revenue Fund								
Operations	735,562	453,519	537,749	694,847	134,981	207,324	156,320	1,232,970
Total	**735,562**	**453,519**	**537,749**	**694,847**	**134,981**	**207,324**	**156,320**	**1,232,970**
Stormwater Utility								
Operations			10,360,290	3,960,769	4,061,985	3,584,156	3,933,073	5,076,027
Total			**10,360,290**	**3,960,769**	**4,061,985**	**3,584,156**	**3,933,073**	**5,076,027**
CDBG								
Operations			674,473	1,849,336	3,709,675	6,293,302	2,403,868	1,263,947
Total			**674,473**	**1,849,336**	**3,709,675**	**6,293,302**	**2,403,868**	**1,263,947**
SHIP								
Operations			92,326	660,696	579,223	24,165	7,600	58,714
Total			**92,326**	**660,696**	**579,223**	**24,165**	**7,600**	**58,714**
Capital Projects Fund								
Interfund Transfers		376,380	8,752,000	4,884,197	1,700,000	2,235,870	1,467,161	886,847
Bonds/Loans		0	14,400,000	0	12,800,000	0	50,403,088	0
Grant		287,934	3,160,677	11,109,657	7,242,320	5,767,617	6,161,176	2,000,000
Interest and Misc.		0	201,258	434,775	166,829	16,518	436,134	300,000
Total		**664,314**	**26,513,935**	**16,428,629**	**21,909,149**	**8,020,005**	**58,467,559**	**3,186,847**
LETF								
Operations				17,041	23,250	104,668	64,200	114,995
Total				**17,041**	**23,250**	**104,668**	**64,200**	**114,995**
Debt Service Fund								
Operations					6,012,341	6,637,910	7,257,889	6,167,709
Total					**6,012,341**	**6,637,910**	**7,257,889**	**6,167,709**
TOTAL ALL FUNDS	**48,587,518**	**53,811,204**	**102,039,464**	**91,578,647**	**110,005,880**	**95,958,181**	**134,586,489**	**83,577,540**

Historical Summary of Operating Funds Expenditures

General Fund	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Legislative	382,800	425,825	365,964	426,192	575,428	676,527	415,764	358,001
City Manager	587,500	826,970	836,038	977,563	1,134,713	1,030,343	992,522	851,773
Community Outreach	n/a	590,118	1,297,969	1,915,817	2,188,950	2,721,016	2,618,804	2,243,850
City Clerk	156,055	183,819	225,119	321,417	349,468	399,024	576,357	619,924
Finance	168,600	282,159	399,464	612,997	719,775	731,675	702,163	638,244
Human Resources	216,500	271,061	612,765	717,394	812,484	822,305	787,594	784,323
Purchasing	n/a	220,815	172,474	244,639	299,094	319,622	319,906	300,332
City Attorney	100,000	174,404	293,644	275,213	494,072	571,809	513,040	500,279
Information Technology	n/a	399,759	598,000	2,406,624	2,028,788	2,476,611	2,445,457	2,305,527
Non-Departmental	3,177,811	2,811,865	9,054,539	5,178,397	13,578,430	7,375,704	11,244,215	13,106,286
Fleet	n/a	905,711	5,110,861	4,218,846	2,471,548	2,737,384	1,837,887	1,975,859
Public Safety	25,037,804	27,387,079	31,164,791	35,185,835	34,173,291	36,693,698	31,262,652	29,155,848
Code Enforcement	700,600	708,239	1,051,225	1,402,499	1,561,327	1,727,173	1,343,763	1,419,385
Parks & Recreation	2,953,000	3,971,452	5,870,418	6,900,080	7,102,010	7,570,004	6,545,231	6,277,450
Total	**33,480,670**	**39,159,276**	**57,053,271**	**60,783,513**	**67,489,378**	**65,852,895**	**61,605,356**	**60,537,081**
Transportation Fund								
Admin. Division	1,284,243	952,012	1,063,560	1,062,863	1,107,924	1,332,565	1,515,219	1,365,563
KMGB Division	200,662	383,292	443,676	519,086	505,617	351,887	227,846	200,189
Streets Division	1,350,980	7,987,371	3,554,937	2,274,046	2,372,973	2,452,247	2,697,705	1,898,688
Total	**2,835,885**	**9,322,675**	**5,062,173**	**3,855,995**	**3,986,514**	**4,136,699**	**4,440,770**	**3,464,440**
Development Services Fund								
Planning & Zoning Div	210,676	1,076,242	1,016,010	965,848	871,672	890,301	709,802	543,147
Building Department	1,044,147	1,850,178	3,085,390	2,905,076	2,986,985	2,773,780	2,087,942	1,931,663
Total	**1,254,823**	**2,926,420**	**4,101,400**	**3,870,924**	**3,858,657**	**3,664,081**	**2,797,744**	**2,474,810**
Special Revenue Fund								
Operations		7,180	142,952	436,097	746,020	174,445	333,439	1,232,970
Total		**7,180**	**142,952**	**436,097**	**746,020**	**174,445**	**333,439**	**1,232,970**
Stormwater Utility								
Operations			9,893,375	3,359,885	2,794,398	2,956,033	4,519,301	5,076,027
Total			**9,893,375**	**3,760,619**	**2,794,398**	**2,956,033**	**4,519,301**	**5,076,027**
Community Development Block Grant								
Operations			707,153	1,596,960	3,919,025	5,824,356	2,403,868	1,263,947
Total			**707,153**	**1,596,960**	**3,919,025**	**5,824,356**	**2,403,868**	**1,263,947**
State Housing Initiative Partnership								
Operations			18,800	616,176	362,033	214,700	144,711	58,714
Total			**18,800**	**616,176**	**362,033**	**214,700**	**144,711**	**58,714**
Capital Projects Fund								
Operations		2,093,040	11,489,233	16,749,246	48,701,043	8,685,062	16,307,424	3,186,847
Total		**2,093,040**	**11,489,233**	**16,749,246**	**48,701,043**	**8,685,062**	**16,307,424**	**3,186,847**
Law Enforcement Trust Fund								
Operations				0	0	0	94,164	114,995
Total				**0**	**0**	**0**	**94,164**	**114,995**
Debt Service Fund								
Operations					6,012,341	6,637,910	7,257,889	6,167,709
Total					**6,012,341**	**6,637,910**	**7,257,889**	**6,167,709**
TOTAL ALL FUNDS	**37,571,378**	**53,508,591**	**88,468,357**	**91,669,530**	**137,869,409**	**98,146,181**	**99,904,666**	**83,577,540**

Summary of All Funds
Three Years Data FY 2010 – FY 2012

Description	Fiscal Years		
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
BEGINNING FUND BALANCE - ALL FUNDS			**$3,815,335**
REVENUES - ALL FUNDS			
Property Taxes	$22,493,510	$19,500,000	$21,662,864
Franchise Fees	$5,092,510	$3,660,682	$4,020,000
Intergovernmental Revenue	$9,737,098	$10,170,268	$10,464,242
Utility Taxes	$10,641,034	$10,371,892	$10,140,917
Fuel Taxes	$2,103,969	$2,031,640	$2,178,690
Fines and Forfeitures	$3,461,356	$3,026,613	$3,360,642
Public Safety	$1,066,645	$1,138,517	$1,022,940
Licenses & Permits & Fees	$7,022,037	$7,373,394	$7,572,830
Miscellaneous	$2,489,875	$2,485,633	$2,273,294
Culture & Recreation	$2,775,830	$2,742,202	$3,250,528
Grants and Loans	$15,872,598	$61,599,193	$5,031,036
Impact Fees	$188,938	$142,920	$141,300
Interfund Transfers	$13,012,781	$10,343,535	$8,642,922
TOTAL REVENUES - ALL FUNDS	**$95,958,181**	**$134,586,489**	**$79,762,205**
TOTAL RESOURCES AVAILABLE - ALL FUND	**$95,958,181**	**$134,586,488**	**$83,577,540**
EXPENDITURES - ALL FUNDS			
Legislative	$676,527	$415,764	$358,001
City Manager	$1,025,846	$992,522	$851,773
Media & Special Events	$2,716,819	$2,618,804	$2,243,850
City Clerk	$399,024	$576,357	$619,924
Finance	$730,766	$702,163	$638,244
Human Resources	$820,787	$787,594	$784,323
City Attorney	$571,809	$513,040	$500,279
Crossing Guards	$805,160	$694,693	$670,940
Police	$33,489,668	$30,567,960	$28,484,906
Code Enforcement	$1,649,578	$1,343,763	$1,419,385
Parks & Recreation	$6,730,318	$6,545,231	$6,277,450
Purchasing	$319,622	$319,906	$300,332
Information Technology	$2,198,927	$2,445,457	$2,305,527
Fleet	$1,837,561	$1,837,887	$1,975,859
Non-Departmental	$11,880,483	$11,244,215	$13,106,286
Public Works	$4,136,699	$4,440,770	$3,464,440
Planning & Zoning	$890,302	$709,802	$543,147
Building	$2,773,779	$2,087,942	$1,931,663
Capital Projects	$8,685,062	$16,307,424	$3,186,847
Community Development	$5,824,356	$2,403,868	$1,263,947
S.H.I.P.	$214,700	$144,711	$58,714
Special Revenue - Public Safety	$36,642	$112,603	$127,995
Special Revenue - Recreation	$137,803	$315,000	$1,178,940
Special Revenue - General Government	$0	$0	$41,030
Stormwater Operations	$2,956,033	$4,519,301	$5,076,027
Debt Service	$6,637,910	$7,257,889	$6,167,709
TOTAL EXPENDITURES - ALL FUNDS	**$98,146,181**	**$99,904,666**	**$83,577,540**

Budget Detail by Fund
- General Fund –

For financial purposes, the City conducts is 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 and sales and alcohol taxes.

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, and in light of the economic downturn, a general 1% increase in the revenue has been used; however, because we are a relatively new city, some of our revenues do not as of now have sufficient reliable historic trend and the best estimate using existing data available was used.

FY 2011-2012 General Fund Estimated Revenues

Revenue Type	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Ad Valorem Taxes	$11,635,651	$19,180,662	$23,683,854	$23,840,155	$22,493,510	$19,500,000	$21,662,864
Franchise Fees	$4,069,708	$4,624,041	$3,527,000	$5,052,006	$5,092,510	$3,660,682	$4,020,000
Utility Taxes	$7,067,495	$8,737,149	$9,319,512	$10,561,528	$10,641,034	$10,371,892	$10,140,917
License, Fees & Permits	$1,015,378	$1,208,266	$1,726,965	$1,472,823	$1,600,762	1,747,385	1,842,500
Intergovernmental Revenue - State	$10,898,834	$9,869,077	$9,536,272	$8,834,599	$8,663,603	$9,144,000	$9,279,315
Shared Revenues: Other	$111,814	$165,170	$230,159	$60,074	$158,082	$150,000	$150,000
Interfund Transfers	$0	$2,561,914	$3,241,623	$1,952,023	$2,237,663	$1,423,968	$1,417,094
Public Safety	$318,820	$260,128	$410,927	$795,309	$1,072,430	$1,138,517	$1,022,940
Culture & Recreation Fees	$627,690	$666,445	$939,405	$1,662,034	$2,775,828	$2,746,002	$3,250,528
Fines and Forfeitures	$149,253	$287,964	$285,000	$1,894,072	$3,338,302	$2,949,513	$3,349,642
Interest & Misc.	$1,312,477	$1,270,023	$3,707,046	$1,413,593	$2,164,244	$1,986,653	$1,871,749
Grants & Loans	$2,569,043	$7,400,000	$15,352	$8,695,697	$3,578,188	$1,058,236	$706,175
Fund Balance Forward	$11,692,700	$11,244,771	$7,617,632	$10,844,070	$9,588,604	$7,551,866	$1,823,358
TOTAL REVENUE	$51,468,863	$67,475,610	$68,000,444	$77,077,983	$73,404,760	$63,428,714	$60,537,081

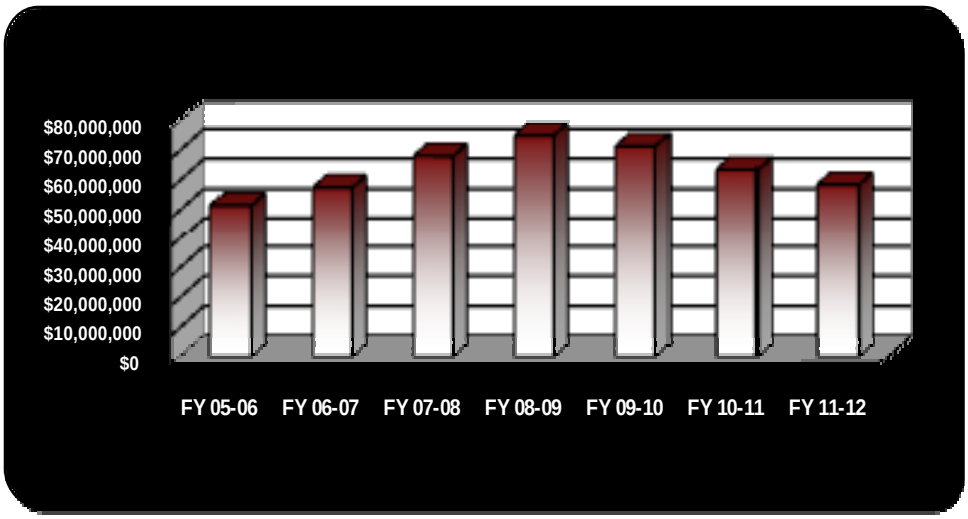
Analysis

In FY-10, the City saw a dramatic change in our taxable base due to market conditions. For FY-11, the Council adopted a millage rate lower than roll-back rate, reducing nearly $3 million in property taxes compared to FY-09. Then, during the current year, FPL instituted a one-time rebate and adjustment to fuel charge. This caused the City to receive $1.7 million less in electric franchise fee compared to the adopted budget. Also due to the new legislation on 'red light camera', we saw our fine dramatically reduced compared to FY 10 (Over $4 million).

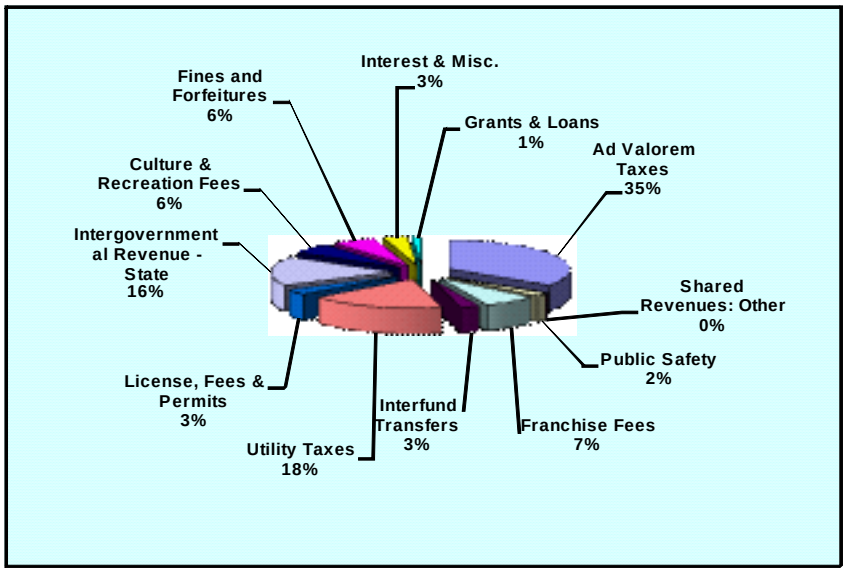
For FY 12, the City's taxable value reflected another 7.3% decrease. The negative impact on the electric franchise fee continues and the decrease in red light camera revenue continues to affect the budget for FY 12.

Revenue Overview

History of General Fund Revenue



General Fund Revenue by Source



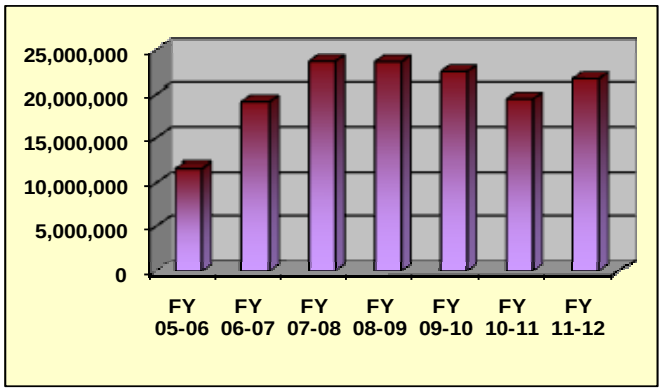
City of Miami Gardens

FY 2011-2012 Annual Budget

General Fund

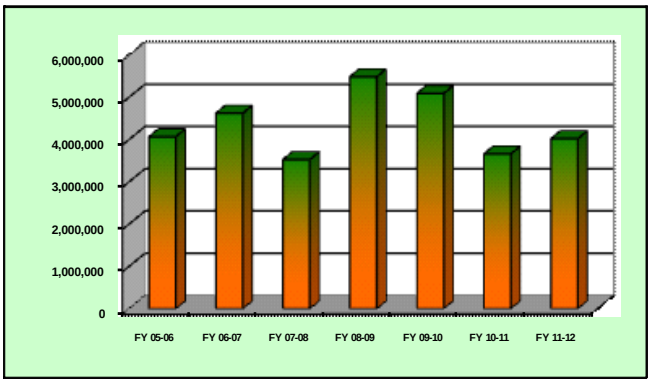
Major Revenues

Ad Valorem Tax Receipts History



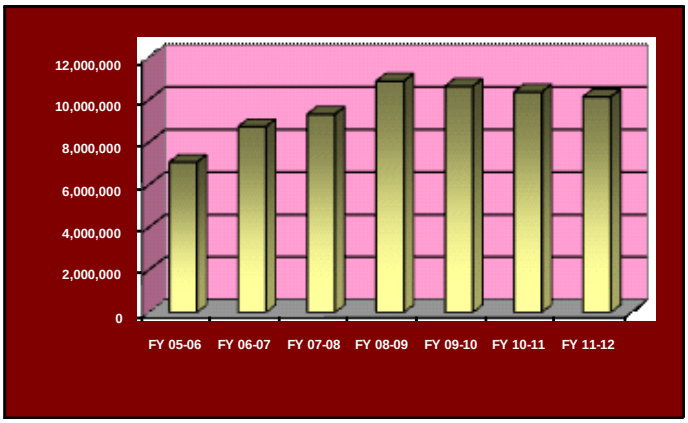
FY-05 was the City's first year to levy property taxes. In FY-06, the rate was raised to establish a municipal rate for services. In FY-08 the rate was again raised to enable the City to form its own police department. FY-12 roll-back rate is 5.9112 mills. The adopted millage rate is 6.5616.

Franchise Fee Receipts History



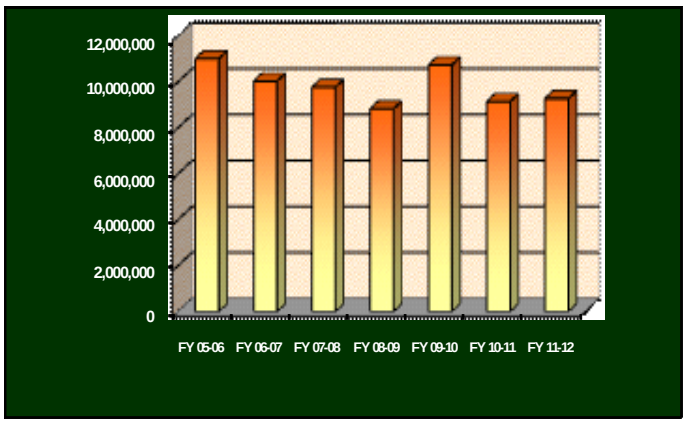
Franchise fees include electric, gas, water and solid waste. They are collected by the private utility and remitted to the City. Decrease is predicted for FY-12 due to electric franchise fee affected by the fuel adjustment rate.

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. It has remained fairly stable even during the recession.

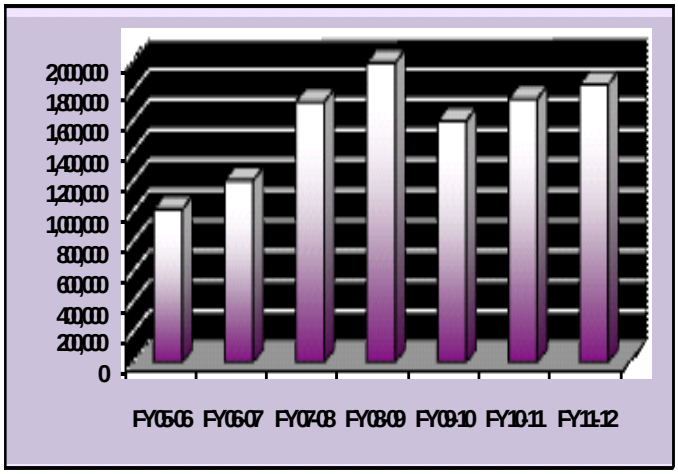
Intergovernmental Revenue Receipts History



Next to property and Utility taxes, intergovernmental transfers are the City largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 70% of which stays in General Fund and 30% goes to Transportation Fund by State law), and from the State Half-Cent Sales Tax. A slight increase in FY-12 is predicted.

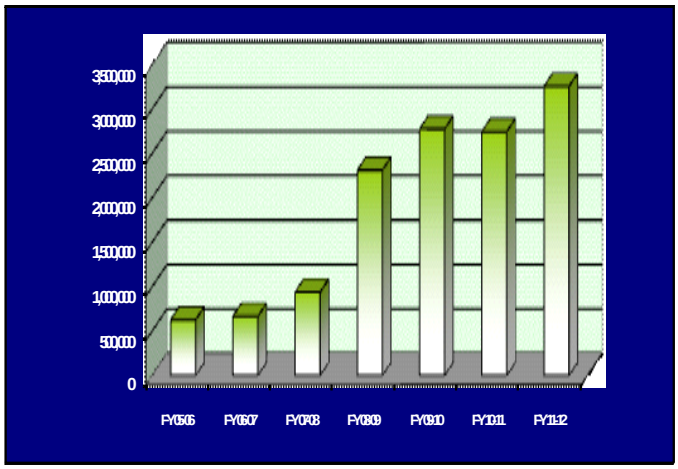
Major Revenues

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-08 and FY-09 increases are due largely to increased business license enforcement. In FY-10, the City started a new housing enforcement bureau which should have a positive effect on revenues.

Cultural & Recreation Revenue History



Revenues received from recreation events, special events and facilities are generally very steady and predictable. The FY-08 spike was a grant received. Any growth in these revenues is from true growth in participants and not from increased fees. Fees cover less than 15% of the cost to run the Parks and Recreations Department. FY-10 revenues were up significantly due to the financial success of ticket sales to the City's the annual Jazz Festival. Increase in fees is proposed in FY 12

Analysis

In that the City of Miami Gardens is only 8 years old, the history of our revenue streams is not as useful in predicting future revenue growth or levels as one would like. Because we have been adding new revenues and programs, these figures may not be comparable from year to year. As we move into our 8th full year, we have begun to have more confidence in the history data.

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. Actual collection rates by the County have ranged from 96% to 98%.

City of Miami Gardens

FY 2011-2012 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

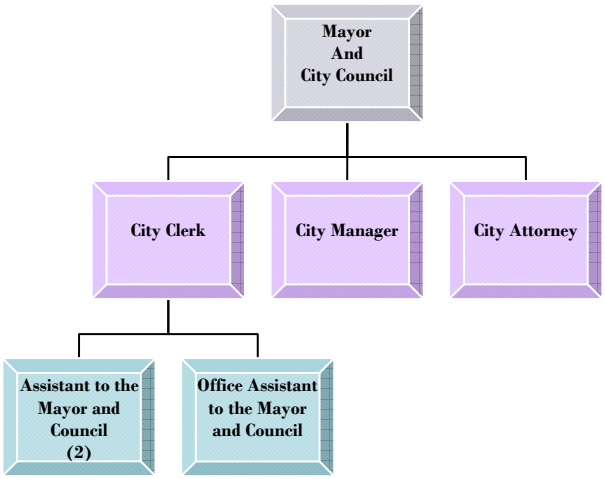
Authorized Positions
Fiscal Year 2010-2011 F.T.E.

No Authorized Positions (employees moved to City Clerk's Office)

Authorized Positions
Fiscal Year 2011-2012 F.T.E.

No Authorized Positions

Organization Chart



Back: Vice Mayor Aaron Campbell Jr; Councilman Andre Williams; Councilman Melvin Bratton; Councilman Oliver Gilbert III;.
Front: Councilwoman Barbara Watson; Mayor Shirley Gibson; Councilwoman Sharon Pritchett

Accomplishments, Goals and Objectives

FY 10-11 Major Accomplishments

- Issued $55 million Certificate of Participation for the financing of the construction of the new City Hall.
- Awarded the contract to design the new City Hall complex.
- Completed the City's first set of Land Development Regulations.
- Began implementation the findings of the School Compact process.
- Completed an update to the City's visioning exercise.

FY 11-12 Goals and Objectives

- The commence construction on the new City Hall Complex.
- To complete and implement the City's branding campaign.
- To work to address the decline in Fund Balance in the General Fund.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

LEGISLATIVE DEPARTMENT

Department Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$180,968	$216,270	$242,219	$290,351	$332,010	$172,546	$174,437
Operating Expenses	$244,857	$149,694	$183,973	$285,077	$344,517	$243,218	$183,564
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$425,825	$365,964	$426,192	$575,428	$676,527	$415,764	$358,001

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile						
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	2	2	2	3	0	0
4. Operating Budget	$425,825	$365,964	$426,192	$676,527	$415,764	$358,001
Service Quantity						
5. # Council Meetings	32	33	33	35	33	33
6. # Special Events	10	11	11	11	5	4
7. # Agenda Items	220	200	200	225	133	140
Efficiency Measures						
6. # Public Comments	212	276	360	356	400	400
Effectiveness Measures						
7. Average Council Meeting length	3.0 hours	3.0 hours	2.5 hours	2.5 hours	2.5 hours	2.5 hours

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. Programs adopted included the completing the City's Land Development Regulations and commencing several economic development ventures, and dealing with policy issues surrounding the current housing crisis.

Construction was completed on the City's new 54,000 Sq. ft. recreation center. The major physical projects for FY-12 will be the completion of construction of a new NW 7th Avenue and the commencement of construction on the new City Hall Complex.

City of Miami Gardens

FY 2011-2012 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, the Deputy City Manager and two Assistant City Managers, as well as the Community Outreach Specialist. 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

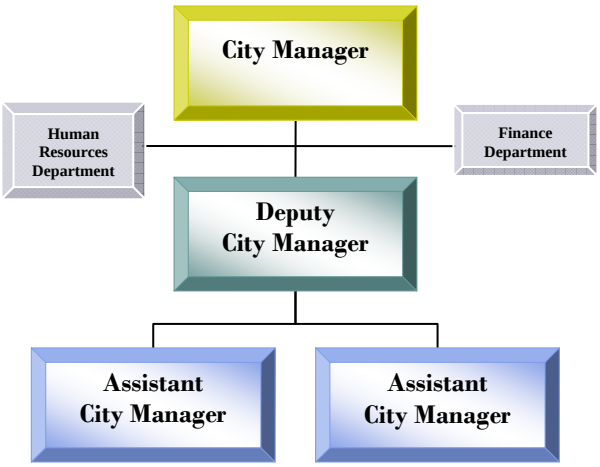
Authorized Positions

Fiscal Year 2010-2011	F.T.E.
City Manager	1
Deputy City Manager	1
Assistant City Manager	2
Executive Secretary	1
Community Outreach Specialist	1
Sub-Total	6

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
City Manager	1
Deputy City Manager	1
Assistant City Manager	2
Executive Secretary	1
Community Outreach Specialist	0
Sub-Total	5

Organization Chart



Accomplishments, Goals and Objectives

FY 10-11 Accomplishments

- Awarded the Governmental Finance Officers Association's Distinguished Budget Award for FY 10-11 for the sixth year in a row.
- Completed the amphitheatre construction projection
- Issued the financing of $55,000,000 bond for the City Hall construction project.
- Successfully ushered the proposed City Hall Project to a successful vote to move forward and begin design.
- Secured an "A" class bond rating from the other two bond rating agencies (Moody's and Fitch).

FY 11-12 Goals and Objectives

- Secure the G.F.O.A. Distinguished Budget Award for the FY-12 budget, the Financial Reporting Award for the FY 11 audit.
- To begin construction of the new City Hall.
- To begin the accreditation of the City's police department.
- To secure additional funds for housing needs.

OFFICE OF THE CITY MANAGER

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$745,187	$791,904	$930,330	$1,027,030	$974,689	$954,772	$825,933
Operating Expenses	$81,783	$44,134	$47,233	$107,683	$55,654	$37,750	$25,840
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$826,970	$836,038	$977,563	$1,134,713	$1,030,343	$992,552	$851,773

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	4	5	5	5	6	6	5
4. Operating Budget	$826,970	$836,088	$977,568	$1,134,713	$1,030,343	$992,552	$851,773
Service Quantity							
5. # Council Meetings	33	34	33	33	33	33	33
6. # Community Meetings	12	6	10	12	9	12	22
7. # FTE Supervised	244 FTE	450FTE	519FTE	540FTE	565FTE	554FTE	520
Efficiency Measures							
6. # Major Initiatives	13	15	12	14	10	7	7
7. $ Grants Received	$2,745,000	$2,317,000	$2,500,000	$6,800,000	$11,560,000	$2,662,000	$1,300,000
Effectiveness Measures							
8. % Gen. Fund Rev. Collected	105.3%	106.4%	105.0%	102.0%	100%	100%	100%
9. Council Evaluation (Max4)	3.45	3.324	3.365	3.466	n/a	n/a	n/a

Analysis

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. The City Hall Complex project and continuing to deal with Legislative cutbacks in municipal revenue are key on-going duties. Major service initiatives started in FY-11 and will continue in FY-12. These include operation of the new community center; citywide street paving and landscape beautification projects; grant acquisition and administration.

Grant acquisition remains a critical task for the Manager's office. The on-going $40 million parks renovation and construction program is moving forward and that will require the dedication of substantial time to locate and secure appropriate resources.

City of Miami Gardens

FY 2011-2012 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

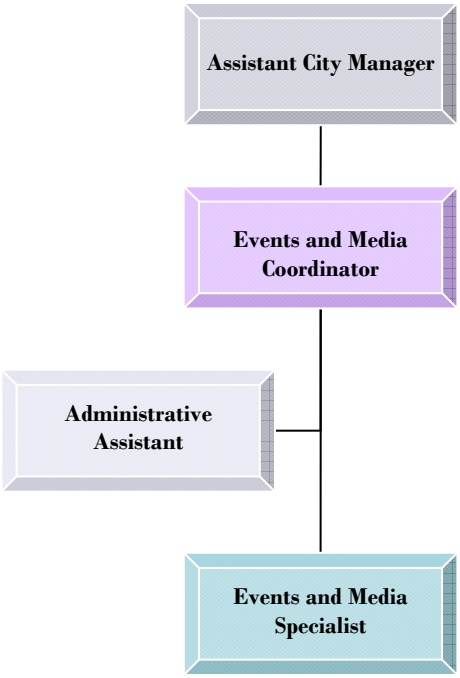
Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Events and Media Coordinator	1
Events and Media Specialist	1
Administrative Assistant	1
Sub-Total	3

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Events and Media Coordinator	1
Events and Media Specialist	.5
Administrative Assistant	1
Sub-Total	2.5

Organization Chart



Crowd at the City's Dr. Martin Luther King Jr. Celebration

Accomplishments, Goals and Objectives

FY 10-11 Accomplishments

- Produced and presented 5 special events, including 6th annual Jazz in the Gardens with over 40,000 attendees.
- Increased online newsletter subscriber from 11,000 to 20,000.
- Jazz in the Gardens was nominated by Biz Bash Magazine for having one of the best event programs.
- Awarded a $15,000 Miami-Dade Tourist Development Grant.

FY 11-12 Goals and Objectives

- Increase media exposure to highlight positive events taking place within the City.
- Increase private sponsorship of special events by 25%.
- Increase subscribers of the City's monthly on-line newsletter by 50%.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

MEDIA AND EVENTS DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$0	$115,241	$151,266	$207,046	$219,995	$210,216	$167,450
Operating Expenses	$590,118	$1,182,728	$1,764,551	$1,981,904	$2,501,021	$2,408,587	$2,076,400
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$590,118	$1,297,969	$1,915,817	$2,188,950	$2,721,016	$2,618,804	$2,243,850
TOTAL CITY MANAGER	$590,118	$2,134,007	$2,893,380	$3,323,663	$3,751,359	$3,611,326	$3,095,623

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	0	2	3	3	4	3	3
4. Operating Budget	$590,118	$1,297,969	$1,915,817	$2,188,950	2,721,016	2,618,804	$2,243.850
Service Quantity							
5. # Special Events		10	11	11	11	5	4
6. All Event Attendance		12,600	18,000	50,000	60,000	46,000	65,000
Efficiency Measures							
7. % Attend. change	n/a	n/a	43%	117%	20%	(14)%	41%
8. Sponsorship $		$110,000	$300,000	$500,000	$580,000	$355,000	350,000
Effectiveness Measures							
9. Net Cost/attendee		$104.50	$111.27	$49.53	$44.86	$56.67	$34.52
10. Newsletter subscribers		n/a	n/a	400	800	12,000	40,000
10. Cost per resident		$12.17	$18.34	$22.51	$24.20	$23.84	$20.94

Analysis

The Media and Events Division was especially busy in FY-11. The highlights of this year's Jazz in the Gardens event were headliners Gladys Knight and Charlie Wilson drawing 40,000 attendees. The FY 11 budget did not allow for many of the usual events the City programmed in the past, but the events that were produced were very successful.

FY 2012, Jazz in the Gardens will be produced by a new production company and we foresee a number of great improvements in many areas of the event including generating additional revenue.

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 2010-2011	F.T.E.
City Clerk	1
Deputy City Clerk	1
Administrative Assistant	5
Sub-Total	7

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
City Clerk	1
Deputy City Clerk	1
Administrative Assistant	5
Sub-Total	7

Accomplishments, Goals and Objectives

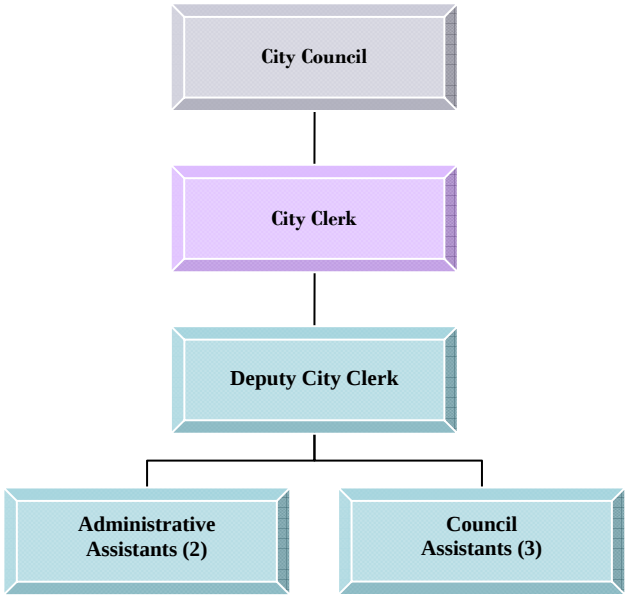
FY 09-10 Accomplishments.

- Cross-trained Mayor and Council staff to process passport applications.
- Started process of indexing/cataloging and scanning of documents to the City's website.
- Increased passport applications by 100%

FY 10-11 Goals and Objectives

- Complete indexing/cataloging and scanning of documents to the City's website.
- Increase passport applications by 20%.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

OFFICE OF THE CITY CLERK

Department Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$132,040	$157,907	$257,379	$317,167	$339,755	$540,856	$514,924
Operating Expenses	$51,779	$67,212	$58,288	$32,301	$59,269	$35,501	$105,000
Capital Outlay	$0	$0	$5,750	$0	$0	$0	$0
TOTAL DEPARTMENT	$183,819	$225,119	$321,417	$349,468	$399,024	$576,357	$619,924

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq. Miles
3. # FTE Employees	2	2	4	4	4	7	7
4. Operating Budget	$183,819	$225,119	$321,417	$349,468	$399,024	$576,357	$619,924
Service Quantity							
5. Agenda Prepared	30	33	33	33	33	33	33
6. # Pages Minutes	500	487	500	510	600	300	350
7. # Contracts	49	47	50	55	55	30	35
8. # Proclamations	42	49	50	50	25	20	20
Efficiency Measures							
7. % Minutes 30 days	100%	100%	100%	100%	96%	100%	100%
8. # Minutes Errors	5	6	5	5	1	1	0
9. % Agendas on time	100%	100%	100%	100%	100%	100%	100%
Effectiveness Measures							
10. Council's rating	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding

Analysis

The City Clerk's office was active in FY-11 with it's of Code Enforcement Board responsibilities for the City's red-light camera program; however, mid year due to State assumption of the program, these duties ended for the appeals portion of the process.

Raising awareness of the City's passport office will be a priority in FY-12. Since the red-light process moved to County court, more time will be available to handle this.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

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 annual Comprehensive Annual Financial Report and the Popular Annual Financial Report, and implements internal control procedures that safeguard all City assets.

Staffing Level

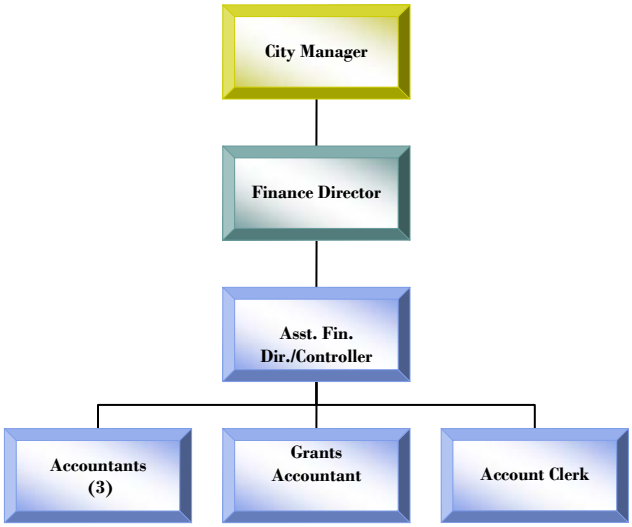
Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Finance Director	1
Asst. Fin. Dir/Controller	1
Grants Accountant	1
Accountant II	2
Accountant I (Payroll)	1
Account Clerk	1
Sub-Total	7

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Finance Director	1
Asst. Fin. Dir/Controller	1
Grants Accountant	.5
Accountant II	2
Accountant I (Payroll)	1
Account Clerk	1
Sub-Total	6.5

Organization Chart



Accomplishments, Goals and Objectives

FY 10-11 Accomplishments

- Received from G.F.O.A the Comprehensive Annual Financial Award and the Popular Annual Financial Reporting.
- Revised policy for p-card with tighter internal controls and timely reconciliation by departments.
- Performed set-up audit on payroll codes and corrected some of the errors such as coding for overtime, leave accrual, pre-tax etc.
- Responded to all financial questions raised by 3 rating agencies to issue the City's Hall bond. Reviewed and made comments to all closing documents.
- Assisted the Police Department in implementing the Telestaff system which will import the data to the City's payroll system.

FY 11-12 Goals and Objectives

- To secure GFOA awards for the FY 2011 C.A.F.R. and Popular Annual Financial Report.
- Research on payment manager service offered by different financial institutions in processing City's accounts payable in the most efficient and effective way.
- To implement a bar code system for citywide inventory control.

FINANCE DEPARTMENT

Department Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$105,800	$230,500	$513,358	$611,607	$634,226	$610,644	$552,184
Operating Expenses	$27,395	$168,964	$99,639	$108,168	$97,449	$91,520	$86,060
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL FINANCE	$282,159	$399,464	$612,997	$719,775	$731,675	$702,163	$638,244

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 10-11
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,1771	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq.	20 Sq. Miles
3. # FTE Employees	4	7	7	7	7	7	6.5
4. Operating Budget	$282,159	$399,464	$612,997	$719,775	$731,675	$702,163	$638,244
Service Quantity							
5. Invoices Processed	4,998	10,009	13,198	14,722	14,591	14,000	14,000
6. Checks Processed	3,947	3,175	4,265	7,697	8,395	8,218	8,000
7. # Bond Issues	0	2	1	3	1	2	1
8. # Grants Managed	25	6	8	40	35	32	30
Efficiency Measures							
9. Cost per invoice/ck	$28.37	$8.40	$6.97	$8.72	$9.55	$9.96	$7.96
10. Invoice Turnaround	14 days	14 days	14 days	10 days	10 days	10 days	10 days
11. # Checks Voided	212	176	240	206	121	90	80
Effectiveness Measures							
12. G.O. Bond Rating	n/a	n/a	n/a	n/a	A	A	A
13. GFOA Budget Award	Yes	Yes	Yes	Yes	Yes	Yes	Yes
14. GFOA Finance Award	n/a	n/a	Yes	Yes	Yes	Yes	Yes
15. GFOA Peoples Award	n/a	n/a	Yes	Yes	Yes	Yes	Yes
16. # Audit Comments	0	0	1	6	3	0	0

Analysis

FY-11 was a challenged year for the Finance Department. Due to the economic situation, the department was aware that the year will experience a deficit as early as December 2010. Furlough and other reduction of employee benefits were implemented; increase and imposition of certain fees were also implemented to limit the shortfall. The Department assisted in issuing the $55 million construction bond of the City Hall.

FY-12 will once again require the Department to closely monitor the City's expenditures and revenues for any negative changes due to the current financial situation.

HUMAN RESOURCES DEPARTMENT

Mission

The Human Resources Department is responsible for the processing of all employee-related needs of the City including recruiting, hiring, employee benefits administration, discipline processing, employee relations and retirement system processing. The department also handles the City's risk management and insurance activities. The department operates under the general supervision of the City Manager.

Staffing Level

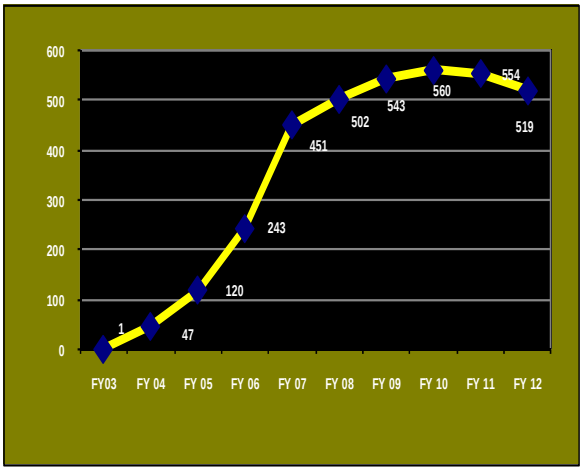
Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Human Resources Director	1
Assistant Human Resources Director	1
Risk Management Administrator	1
Human Resources Analyst	4
Training Analyst (not funded)	1
Human Resources Assistant	1
Sub-Total	9

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Human Resources Director	1
Assistant Human Resources Director	1
Risk Management Administrator	1
Human Resources Analyst	4
Human Resources Assistant	1
Sub-Total	8

History of Full-Time Equivalent Positions



Accomplishments, Goals and Objectives

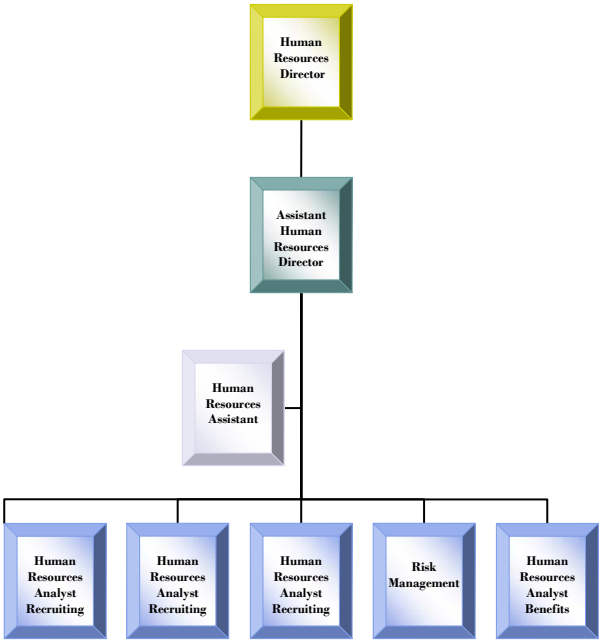
FY 10-11 Major Accomplishments

- First Employee Passport to Health Fair
- Benefits review for Health Care Reform Compliance.

FY 11-12 Goals and Objectives

- Develop training program for Performance Appraisal and Discipline with current staff.
- Review job descriptions for all positions.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

HUMAN RESOURCES DEPARTMENT

Department Budget

Expenses

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$155,241	$276,117	$515,892	$646,230	$718,403	$735,023	$691,273
Operating Expenses	$115,820	$336,648	$201,502	$166,254	$103,902	$52,571	$93,050
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$271,061	$612,765	$717,394	$812,484	$822,305	$787,594	$784,323

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	4	7	8	9	9	8	8
4. Operating Budget	$271,061	$612,765	$717,394	$312,434	$822,305	$787,594	$784,823
Service Quantity							
5. # Employees Processed	261	203	377	200	119	34	10
6. # Applications Received	2,473	6,420	5,131	2,010	4,944	2,892	1,0000
7. # Liability Claims Filed	21	42	81	75	254	252	250
8. # Disciplinary Actions	32	65	80	85	42	29	20
9. # Total City Employees	244	451	519	540	585	574	552
Efficiency Measures							
9. # City Employees per Staff	61	64	65	60	65	72	69
10. $ cost per Employee	$1,250	$929	$1,643	$1,985	$1,410	$1,433	$1,420
Effectiveness Measures							
12. Turnover Rate	3.1%	3.5%	5.0%	3.5%	2.9%	2.9%	2.0%
13. Worker's Comp Claims Pd.	$27,393	$39,812	$67,085	$50,000	$196,073	$128,993	$100,000
14. Loss Ratio Worker's Comp	.282	.119	.325	.25	1.101	1..2	1.3
15. Total Claims Paid	$153,452	$107,510	$116,088	$100,075	$467,477	$326,800	$300,000

Analysis

FY-11 was focused on ensuring the City benefits program was in compliance with the new Health Care Reform Act. A large effort was undertaken to coordinate Ethics training for all employees.

FY-12 is expected to remain calm in terms of recruiting, as the financial picture remains cautious and the City will not be doing much hiring. Training will remain an important element of the department that will have to be attempted with in-house resources.

City of Miami Gardens

FY 2011-2012 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, drafting 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

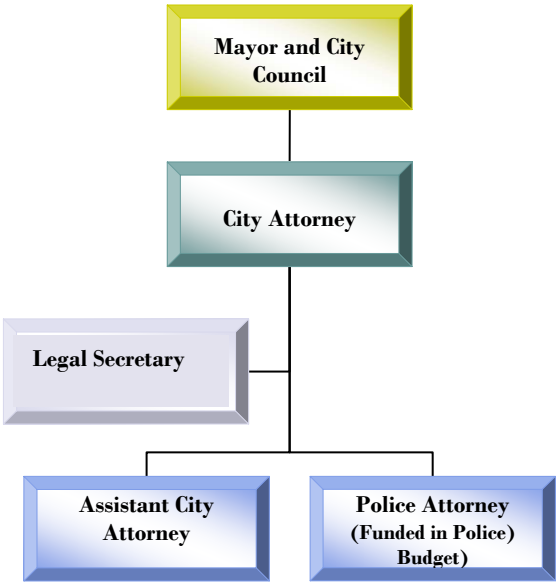
Authorized Positions

Fiscal Year 2010-2011	F.T.E.
City Attorney	1
Assistant City Attorney	1
Legal Secretary	1
Sub-Total	3

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
City Attorney	1
Assistant City Attorney	1
Legal Secretary	1
Sub-Total	3

Organization Chart



Accomplishments, Goals and Objectives

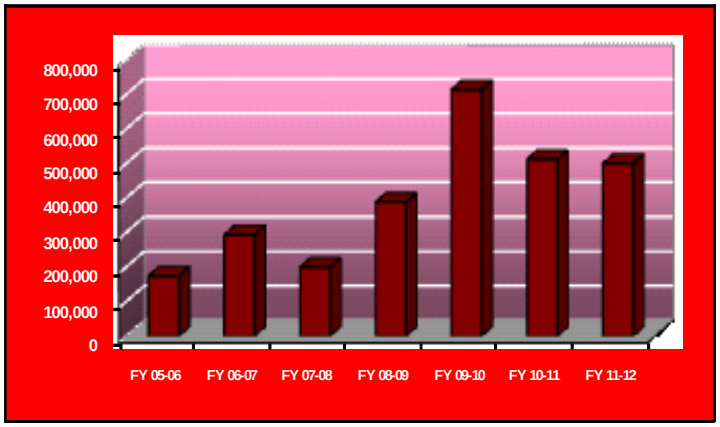
FY 10-11 Accomplishments

1. Oversaw the successful transition Red Light Cameras from a City process to a Court process.
2. Participated in the successful negotiation and drafting of a five-year agreement with the Stadium for Jazz in the Gardens.
3. Assisted P&Z staff with the implementation the LDR development regulations and amendments there to.
4. Worked with outside counsel to initiate litigation against the county relating to the Transportation Surplus issue.

FY 11-12 Goals and Objectives

1. Assist with improving the City's Code Enforcement Lien Collection Process.
2. Assist with the enforcement and implementation of the multiple regulatory ordinances recently adopted by the City.

History of Legal Expenses



OFFICE OF THE CITY ATTORNEY

Departmental Budget

Expenses

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$0	$0	$0	$64,236	$464,222	$448,598	$435,579
Operating Expenses	$174,404	$293,644	$275,213	$429,836	$107,587	$64,442	$64,700
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$174,404	$293,644	$275,213	$494,072	$571,809	$513,040	$500,279

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	0	0	0	0	3	3	3
4. Operating Budget	$174,404	$293,644	$275,214	$494,072	$658,087	$513,040	$500,279
Service Quantity							
5. # Contracts	n/a	n/a	n/a	n/a	150	30	35
6. # Gen. Litigation	n/a	n/a	n/a	n/a	100-150	100-150	100-150
7. # Resolutions	n/a	n/a	n/a	n/a	240	115	120
8. # Ordinances	n/a	n/a	n/a	n/a	40	18	20
Efficiency Measures	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Analysis

During fiscal year 2010-2011, the City became the Plaintiff in the CITT litigation against the County, and also became a defendant in cases not covered by the League. One of these cases is being handled by the City Attorney's office. Two of them are being handled by outside counsel. In FY 2010-11, some of the major accomplishments of the Office were the successful transition of Red Light Cameras from a City Process to a Court Process; working with outside counsel on the CITT litigation; participating in the successful negotiation of a five-year agreement with the Stadium for Jazz in the Gardens; assisting P&Z staff with implementing the LDR regulations; and successfully defending and prosecuting foreclosures on behalf of the City.

In FY 2011-2012, the City Attorney plans to continue to provide a high level of service to the City, with fewer resources. We anticipate some movement in the CITT litigation, and to hopefully finalize the Judson ligation. We will continue to pursue and defend foreclosure, appellate and litigation cases on behalf of the City, and to work with City staff to implement any initiatives approved by the City Council.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE ADMINISTRATIVE DIVISION

Mission

The Administrative Division encompasses the Office of the Chief, Professional Compliance and the Training Unit. All administrative matters concerning purchasing, personnel actions and policy are directed from this Division. In addition the Professional Compliance Unit is charged with the investigation of misconduct and policy violations. The Administrative Division supports the work of the operational divisions and facilitates their processes which assist in our mission of reducing crime in our community.

Staffing Level

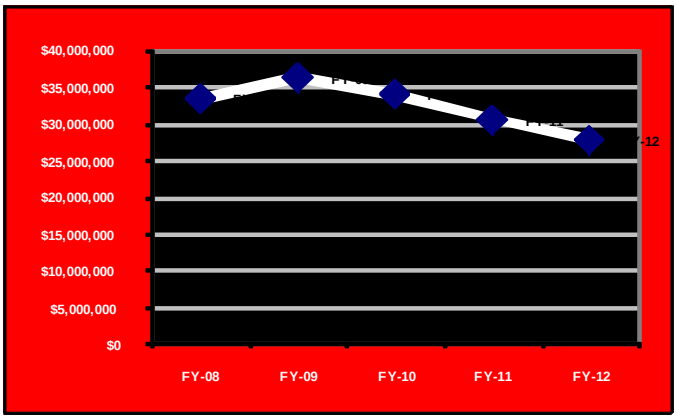
Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Chief of Police	1
Deputy Chief of Police	1
Captain	2
Sergeant	7
Police Officer	23
Police Legal Advisor	1
Community Service Aides	3
Executive Secretary	1
Administrative Analyst	1
Administrative Assistant	2
Sub-Total	42

Authorized Positions

Fiscal Year 2011-2012	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

Police Budget History



Accomplishments, Goals and Objectives

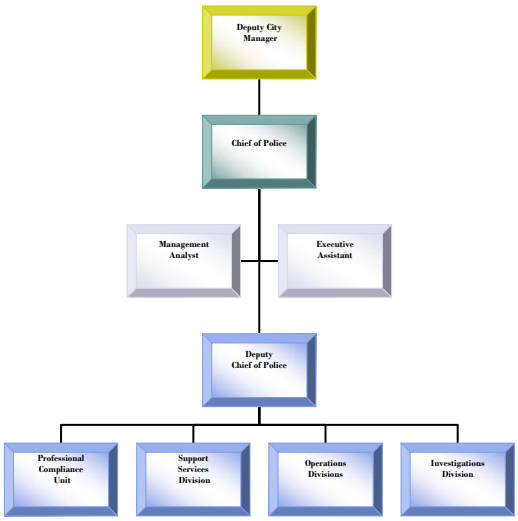
FY 10-11 Accomplishments

- Completed Florida Department of Law Enforcement Mandatory Training for all sworn personnel
- Due to L3/Audio Visual roll call training and supervisory involvement, Professional Compliance Unit complaints dropped 18%
- Obtained the Paul Coverdale Forensic Investigation Grant to purchase an Afis machine.
- Established a viable Red Light Camera Safety Program which has produced up to a 66% accident reduction rate at selected intersections.

FY 11-12 Goals and Objectives

- Train and certify operations worn personnel with patrol rifles
- Complete FDLE mandatory training for 193 officers
- Facilitate a program to efficiently manage, report and apply for grants.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE ADMINISTRATIVE DIVISION

Division Budget

Expenses

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$6,798	$1,706,837	$5,612,511	$1,406,074	$1,561,547	$3,502,732	$1,525,581
Operating Expenses	$26,800,356	$27,314,790	$10,434,370	$3,772,638	$3,520,342	$431,977	$312,443
Capital Outlay	$0	$1,461,744	$2,199,260	$41,635	$132,217	$106,616	$0
TOTAL DIVISION	$26,807,154	$30,483,371	$18,246,141	$5,220,347	$5,214,106	$4,041,325	$1,838,024

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			198	9	9	42	12
4. Operating Budget	$26,807,154	$30,483,371	$18,246,141	$5,220,347	$5,214,106	$4,041,325	$1,838,024
Service Quantity							
5. Community Events			7	12	16	15	16
6. Total Crime Watches			3	25	30	36	37
7. IA Investigations			18	23	14	16	18
Efficiency Measures	n/a	n/a					
8. New Crime Watches			0	22	5	6	7
9. Grants Written			4	8	7	5	7
Effectiveness Measures	n/a	n/a					
10. Officer Retention			85%	90%	92%	95%	90%
11. Part I Crime Reduction			20%	15%	3.9%	11.4%	3.8%
12. Citizen Complaints			23	11	25	4	17

Analysis

Operations were in full swing during FY-11 with the emphasis on reducing Part 1 crime. The department's successes are being built upon to create a safer environment for our citizens.

FY 12 a new unit has been implemented in an attempt to garner competitive grant monies for the improvement of overall departmental operations.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE OPERATIONS DIVISION

Mission

The Operations Division is the largest and most visible division in the agency. The Operations Division is comprised of 90 uniformed police officers and seven community service aides who are the first responders to all emergency and on-emergency calls for service. There are four platoons, each supervised by a captain and 3 sergeants. .

The primary mission of this division is to respond to all calls for services, conduct preliminary investigations, proactively target high crime areas, coordinate special enforcement activities, and enforce traffic laws.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Major	1
Captain	4
Sergeant	12
Police Officer (2 vacant positions unfunded)	87
Administrative Assistant	1
Community Service Aides (1 vacant position unfunded)	7
Sub-Total	112

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Captain	4
Sergeant	12
Police Officer	79
Administrative Assistant	1
Community Service Aide	6
Sub-Total	102

Accomplishments, Goals and Objectives

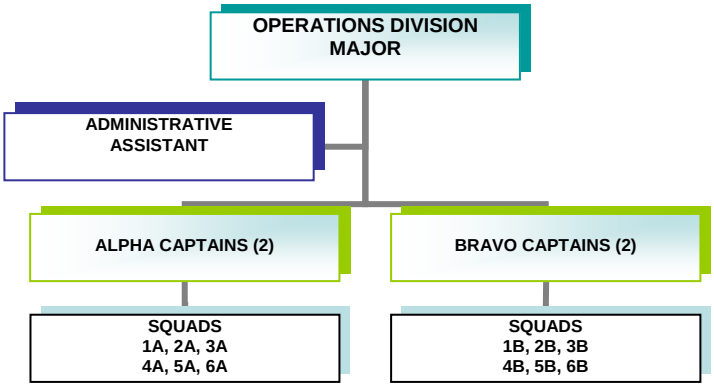
FY 10-11 Accomplishments

- Major contributor in 15% reduction in targeted crimes. This is the third consecutive year that crime has been reduced.
- Focus on proactive patrolling led to an increase in burglary arrests and a decrease of 21% in residential burglaries when compared to 2009.

FY 11-12 Goals and Objectives

- Continue to proactively identify, target, and patrol to reduce violent crime in the city by 5%
- Increase arrest, citation, and field contact activity in an effort to reduce overall crime and increase the quality of life for the residents.
- Continue to target truants in an effort to further reduce residential burglaries by 5%
- Continue to partner with the Community Enrichment Team, the Investigations Division, and other departments within the City of Miami Gardens to develop proactive approaches to deal with quality of life issues.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE OPERATIONS DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	n/a	n/a	$10,572,229	$15,989,313	$17,153,804	$13,158,874	$12,852,987
Operating Expenses	n/a	n/a	$92,229	$151,429	$175,772	$27,170	$25,000
Capital Outlay	n/a	n/a	$0	$9,900	$42,400	$0	$0
TOTAL DIVISION			$10,664,458	$16,150,642	$17,371,976	$13,186,044	$12,887,987

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			n/a	127	131	112	102
4. Operating Budget			$10,664,458	$16,150,642	$17,371,976	$13,186,044	$12,887,987
Service Quantity							
7. Arrests				3,486	7,293	6,764	7,200
8. Traffic Citations				18,441	31,529	24,622	27,040
Efficiency Measures	n/a	n/a	n/a				
9. Calls per Officer				1,143	1,452	1,420	1,515
10. Arrests per 100,000				3,135.7	6,646.3	6,160.4	6,205.7
11. Traffic Fines				$269,834	$200,000	$255,000	263,000
Effectiveness Measures	n/a	n/a	n/a				
13. Traffic deaths				15	10	11	9

Analysis

The Division was a major contributor to the agencies reduction in targeted crimes for FY 11. The focus on pro-active policing led to an increase in burglary arrests and a decrease of 21% in residential burglaries when comparing calendar year FY 10 to calendar year FY 09.

Objectives for FY 12 includes targeting truants, increasing arrest activity, and continuing the partnership between Operations, the Community Enrichment Team and the Investigations Division to develop pro-active approaches to deal with quality of life issues with the City of Miami Gardens. In addition, the implementing and continuing of the "Zone Blitz" concept of flooding specific areas within the City where spikes in crime have been identified through analysis.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE INVESTIGATIONS DIVISION

Mission

The Department's Investigation Division consists of two sections:

The Special Investigations Section has six separate units that investigate specific crimes including homicide, sexual assault, burglary, theft and fraud. The Crime Scene Unit collects and documents evidence for future prosecution. The Crime Analysis Unit attempts to identify crime trends within the City of Miami Gardens for proper deployment of personnel.

The Special Operations Section is the pro-active branch of the Investigations Division and consists of two Crime Suppression Teams, an Auto Theft Unit, and a Pawn Shop Unit. The Crime Suppression Teams reduce crime in the City of Miami Gardens by targeting predicate violent felons involved with robberies and firearm related assaults. The Auto Theft Unit processes and investigates auto thefts, auto burglaries, and monitors pawn shop transactions.

Staffing Level

Authorized Positions Fiscal Year 2010-2011	F.T.E.
Major	1
Captain	3
Sergeant	8
Police Officer	48
Administrative Assistants	1
Crime Analyst	2
Crime Scene Supervisor	1
Crime Scene Technicians	5
Investigative Assistant	1
Sub-Total	69

Authorized Positions Fiscal Year 2011-2012	F.T.E.
Major	1
Captain	2
Sergeant	8
Police Officer	44
Administrative Assistants	1
Crime Analyst	1
Crime Scene Supervisor	1
Crime Scene Technicians	5
Investigative Assistant	1
Sub-Total	64

Accomplishments, Goals and Objectives

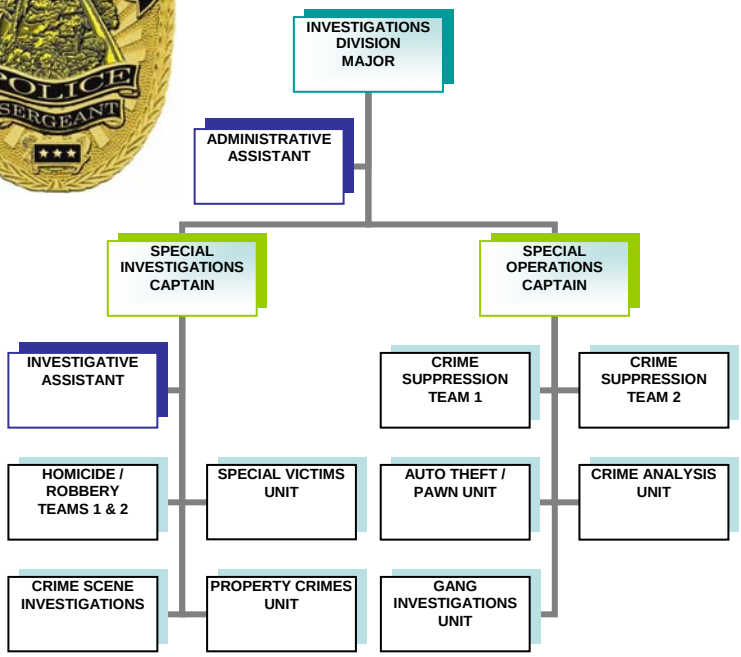
FY 10-11 Accomplishments

- The Division has spearheaded over a 30% drop in crime since January 2008.
- Auto theft rate has dropped 11% compared to 2009 and 47% since inception of the Dept. in 2007.
- The Crime Suppression Teams have established a task force relationship with the US Bureau of Alcohol, Tobacco, & Firearms as well as the US Marshall service..

FY 11-12 Goals and Objectives

- Increase clearance rate on all crime categories from 2011 by 5%.
- Implement department owned AFIS system that will reduce turnaround time to identify latent prints.

Organizational Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE INVESTIGATIONS DIVISION

Division Budget

Expenses

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	n/a	n/a	$3,883,814	$8,496,889	$9,608,966	$7,981,845	$7,451,175
Operating Expenses	n/a	n/a	$5,209	$308,586	$129,998	$83,593	$81,575
Capital Outlay	n/a	n/a	$0	$0	$0	$0	$0
TOTAL DIVISION			$3,889,023	$8,805,475	$9,738,964	$8,065,438	$7,532,750

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 10-11
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			n/a	88	74	69	64
4. Operating Budget			$3,889,023	$8,805,475	$9,738,964	$8,065,438	$7,532,750
Service Quantity							
5. Investigations Assigned				4,593	7,355	5,444	6,300
8. Pro-active details				50	67	65	71
Efficiency Measures	n/a	n/a	n/a				
9. Investigations/officer				97	138	104	122
Effectiveness Measures	n/a	n/a	n/a				
12. Decrease Part 1 Crimes				15%	3.9%	11.4%	3.8%
13. Clearance Rate Part				10.7%	22%	19.5%	21.3%

Analysis

For FY-11 the agency has added some much needed equipment with the assistance of a Federal Grant which will assist with expediting the process of fingerprint identification.

Objectives for FY-12 include a reduction in burglary related crimes with the addition of the equipment referenced earlier which will ensure the ability to identify viable fingerprints and match them to the offenders committing crimes within the City of Miami Gardens.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
POLICE SUPPORT SERVICES DIVISION

Mission

The Support Services Division is composed of the Community Enrichment Team, the Telecommunications Unit, the Records Unit, the Traffic Unit, the Canine Unit, the Quartermaster, the Property & Evidence Unit, Vehicle and building maintenance. The Division effectively supports the mission of the Department and engages in an efficient and effective community policing program that has been a major component in the Department's crime reducing effort.

Staffing Level

Authorized Positions Fiscal Year 2010-2011	F.T.E.
Major	1
Captain	1
Sergeant	1
Police Officer	1
Administrative Assistant	2
Evidence Custodian	2
Community Service Aide	1
Communications Manager	1
Senior Communications Supervisor	2
Communications Operators	16
Facilities Manager	1
Custodian	1
Off-Duty Court Liaison	1
Records Supervisor	1
Records Clerks	4
Sub-Total	36

Authorized Positions Fiscal Year 2011-2012	F.T.E.
Major	2
Captain	2
Sergeant	5
Police Officer	22
Administrative Assistant	1
Evidence Custodian	2
Community Service Aide	4
Communications Manager	1
Senior Communications Supervisor	2
Communications Operators	16
Facilities Manager	1
Custodian	1
Off-Duty Court Liaison	1
Records Supervisor	1
Records Clerks	4
Sub-Total	65

Accomplishments, Goals and Objectives

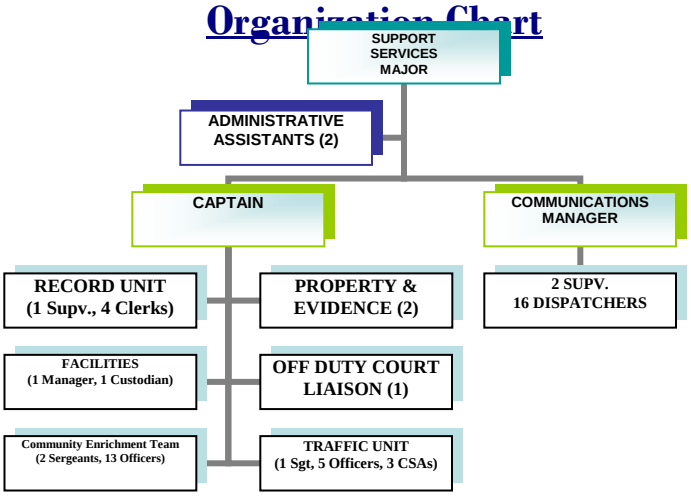
FY 10-11 Accomplishments

- Implemented OSSI's Quartermaster module to facilitate tracking of inventory and property items.
- Implemented Power Details Web-based electronic, paperless method of posting and assigning off-duty details.
- Implemented TeleStaff Web-based scheduling and payroll interface.
- Implemented Code Red Web-based, high volume, high speed communication system that will notify citizens or businesses of public safety incidents in the area.

FY 11-12 Goals and Objectives

- Increase the number of Neighborhood Watch Programs by 10% through community policing initiative.
- Implement a Police Officer Reserve Program.
- Implement a revised false burglar alarm program
- Research and review the feasibility of establishing an E9-1-1 Public Safety Answering Point (PSAP) in the City of Miami Gardens.

Organization Chart



Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	n/a	n/a	$1,610,737	$2,886,594	$3,240,771	$5,028,422	$6,018,872
Operating Expenses	n/a	n/a	$5,121	$291,424	$307,507	$247,730	$217,275
Capital Outlay	n/a	n/a	$0	0	0	0	$0
TOTAL DIVISION			$1,615,858	$3,178,018	$3,548,278	$5,275,152	$6,236,147

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			n/a	34	35	36	65
4. Operating Budget			$1,615,858	$3,178,018	$3,548,278	$5,275,152	$6,236,147
Service Quantity							
5. Emergency Calls				7,330	5,795	8,050	8,200
6. Non-Emergency Calls				95,538	124,957	119,724	121,537
7. # Property Collected				2,592	3,000	3,000	3,137
8. # Records Processed				31,061	35,000	35,000	42,000
9. Total Training Hours				8,351	13,104	12,559	11,879
Efficiency Measures	n/a	n/a	n/a				
9. Calls per dispatcher				5,781	5,844	5,844	5,637
10. Dispatch process time				2 mins	1.5 mins	1.5 mins	1.4 mins
Effectiveness Measures	n/a	n/a	n/a				
13. Staff Turnover				3	2	2	4

Analysis

In addition to providing support to the Investigations and Operations Divisions, the Support Services Division overseas the Traffic Unit, the Telecommunications Unit, the Property and Evidence Unit, the Records Unit, the Facility Maintenance Unit and the CET.

Objectives or FY-12 is re-vamping the police department website, issuing motor officers handheld citation writers, increasing our truant reduction program, expanding the Red Light Camera program, administering the alarm reduction program and re-organizing the Property and Evidence Unit.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
SCHOOL CROSSING GUARD DIVISION

Mission

The School Safety Crossing Guard Program is designed to enhance the safety of elementary school children by facilitating their safe access to schools. The City currently has 60 posts throughout the City serving the City's 18 elementary schools. Students at other levels also utilize the crossings.

School Crossing Guards services are performed by City Staff under the general supervision of the Deputy City Manager.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
School Crossing Guard Superintendent	1
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	30
Sub-Total	33

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
School Crossing Guard Superintendent	1
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	27.5
Sub-Total	30.5

Accomplishments, Goals and Objectives

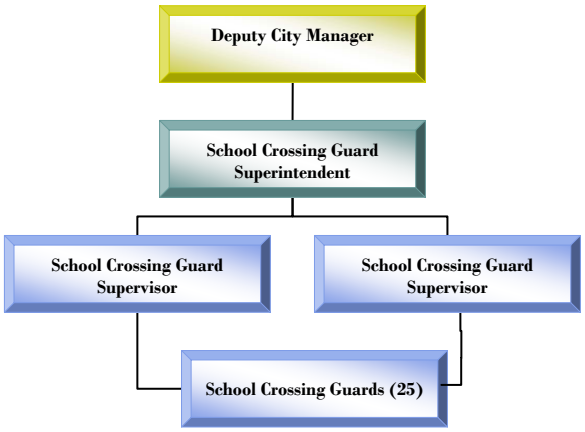
FY 10-11 Accomplishments

- Held 7 child safety program sessions and processed over 125 child fingerprint cards.
- Nominated for School Crossing Guard Program of the Year – Florida Dept. of Transportation.
- Hosted 1st Annual Community Safety Fair.

FY 11-12 Goals and Objectives

- Host 2nd Annual Community Safety Fair.
- Establish a concentrated program for Pre-K to 1st grades for Miami Gardens Safety Identification Program.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT
SCHOOL CROSSING GUARD DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$554,930	$668,374	$750,017	$774,129	$787,005	$677,723	$659,130
Operating Expenses	$24,995	$13,046	$20,339	$44,683	$33,369	$16,970	$11,810
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$579,925	$681,420	$770,356	$818,809	$820,374	$694,693	$670,940
TOTAL DEPARTMENT	$27,387,079	$31,164,791	$35,185,835	$34,173,291	$36,693,698	$31,262,652	$29,155,848

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	110,000	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq miles	20 Sq. Miles
3. # FTE Employees	42	42	42	43.5	40.5	33	30.5
4. Operating Budget	$579,925	$681,420	$770,356	$818,809	$820,374	$694,693	$670,940
Service Quantity							
5. # of Crossings	78	81	81	75	75	30	55
6. # Personnel Actions	60	48	38	30	19	21	10
7. # School Programs	1	4	5	12	5	23	20
Efficiency Measures							
7. Avg. Cost per capita	$5.75	$6.89	$8.05	$8.37	$7.50	$6.36	$6.26
Effectiveness Measures							
8. # Children hit in Zones	1	0	0	0	0	0	0
9. # child safety participants					450	>280	400
9. Turnover rate	30%	5%	5%	3%	1%	<1%	<1%

Analysis

The School Crossing Guard program is now beginning its seventh year. Recruiting and retaining qualified guards has significantly improved. Accidents have been reduced in the zones but speeding remains a problem.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

BUILDING AND CODE COMPLIANCE DEPARTMENT
CODE COMPLIANCE DIVISION

Mission

The Building and Code Compliance Department was created 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 in the community while delivering high quality-based solutions to meet the needs of our patrons. Officers enforce the City's various property-related codes as well as the City's Business Tax License, Landlord Permits, Certificate of Use and Alarm ordinances.

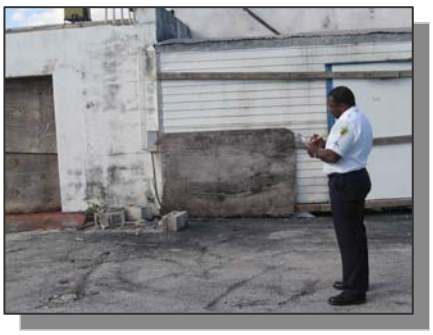
Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Building and Code Compliance Department Director	.5
Executive Secretary	1
Code Compliance Division Director	1
Residential Code Compliance Officer	8
Code Compliance Officer (Grant)	2
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	27.5

Authorized Positions

Fiscal Year 2011-2012	F.T.E
Building and Code Compliance Department Director	.5
Executive Secretary	1
Code Compliance Division Director	1
Residential Code Compliance Officer	7
Code Compliance Officer (Grant)	2
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	26.5



Accomplishments, Goals and Objectives

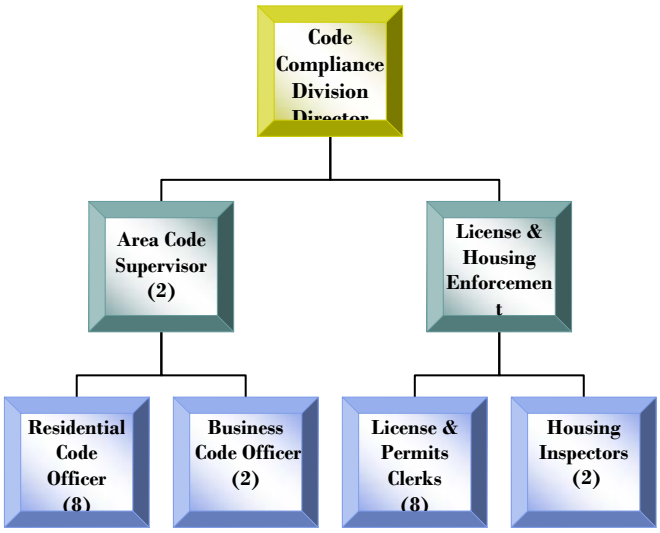
FY 10-11 Accomplishments

- Launched the Code Officer's automation program.
- Conducted business workshop for industrial park and commercial district and educated landlords and business operators about permit and licensing requirements.
- Automated Vacant and Foreclosure Property Registration Program.

FY 11-12 Goals and Objectives

- Enhance website in order to offer online licensing registration, renewals, and payment and the ability to report potential code violations and view status of code cases.
- Automate code enforcement and special master process.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

CODE ENFORCEMENT DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$548,669	$914,664	$1,221,456	$1,287,422	$1,459,365	$1,215,555	$1,304,253
Operating Expenses	$159,570	$136,561	$181,043	$273,905	$267,808	$128,208	$115,132
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$708,239	$1,051,225	$1,402,499	$1,561,327	$1,727,173	$1,343,763	$1,419,385

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	109,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	18	27	27*	20	28.5	27.5	26.5
4. Operating Budget	$708,239	$1,051,225	$1,402,499	$1,561,327	$1,727,178	$1,343,763	$1,419,385
Service Quantity							
5. # Warning Citations	6,223	7,600	8,000	6,000	4,151	3,100	5,330
6. # Civil Citations	864	2,400	2,400	2,600	1,952	1,450	2,399
7. # Special Master Cases	191	408	500	500	811	450	770
8. # Licenses/Permits	3,105	3,242	3,500	3,300	4,420	4,500	4,613
Efficiency Measures							
9. $ per Citation	$150.42	$151.14	$189.17	$111.12	118.61	87.4	106.00
10. Cases per Officer	900	1,200	1,800	1,800	1,037	460	1,128
11. Cases closed w/ Warning	n/a	n/a	70%	75%	85%	82%	90.2%
12. Officer hours per case	3.24	1.73	1.16	1.10	4.38	4.5	1.0
Effectiveness Measures							
13. % Warning to Civil	14%	32%	30%	25%	30%	35%	18%
14. # Citizen Complaints	2,066	1,507	1,125	1,600	1,991	1,400	1500

Analysis

As a result of budget reductions, 1 vacant position in the division was lost in FY 11 while two additional positions were funded through grant funding. Staff placed an emphasis on overgrown properties and vending machine license.

In FY12 the division will concentrate on abandoned/vacant property registration. The division will anticipate an increase in efficiency based on implementing a new system specific for automation of code cases and processes.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
RECREATION DIVISION DEPARTMENT

Mission

The Recreation Division provides a variety of quality programs and services to meet the needs of the entire Miami Gardens community. The Division is responsible for providing programmatic services to residents through its administration of 18 City parks and 4 swimming pools.

These programs are designed to enhance the lives of our residents and visitors by providing wholesome leisure time activities.

Staffing Level

Authorized Positions Fiscal Year 2010-2011	F.T.E.
Parks & Recreation Director	1
Assist. Parks & Recreation Director	1
Operations Manager	1
Recreation Aides	24.5
Recreation Aides II	8
Instructors	1
Teachers/Aides	2
Aquatic Facility Manager	1
Recreation District Supervisor	3
Recreation Superintendent	1
Administrative Assistant	3
Recreation Supervisor	7
Athletic Supervisor	1
Athletic Coordinator	2
Teen Coordinator	1
Sub-Total	58.5

Authorized Positions Fiscal Year 2011-2012	F.T.E.
Parks & Recreation Director	1
Assist. Parks & Recreation Director	1
Operations Manager	1
Recreation Aides	17.75
Recreation Aide II	8
Instructors	1
Teachers/Aides	2.25
Recreation District Supervisor	2
Recreation Superintendent	1
Administrative Assistant	3
Recreation Supervisor	7
Athletic Supervisor	1
Athletic Coordinator	2
Teen Coordinator	1
Sub-Total	49

Accomplishments, Goals and Objectives

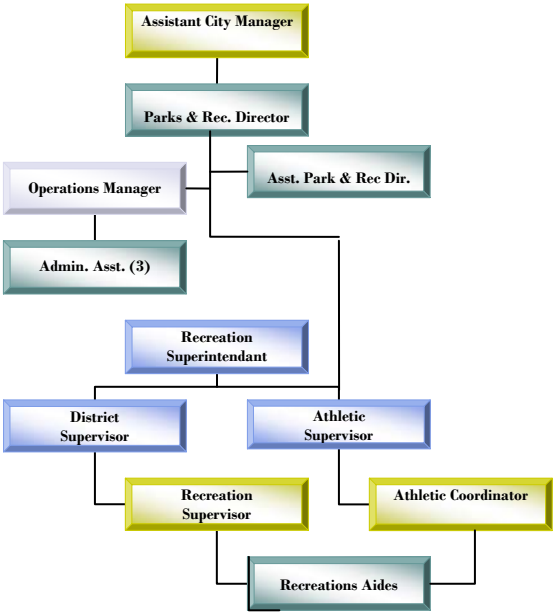
FY 10-11 Accomplishments

- Increased programming attendance by 5%.
- Launched 3 new youth sports program: basketball, track and baseball.
- Launched a new senior program with over 200 participants.
- Opened new Miami Carol City Recreation Center..

FY 11-12 Goals and Objectives

- To increase total program-day attendance at Recreation programs by 5% over FY-11 levels.
- To increase youth sports attendance by 5%.
- To complete renovations on Archdiocese building for a senior center.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
RECREATION DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$1, 637,311	$2,197,461	$2,246,492	$2,464,185	$2,619,462	$2,238,070	$2,167,686
Operating Expenses	$1,336,279	$2,001,832	$2,230,336	$2,,372,623	$2,211,511	$1,300,552	$1,142,680
Capital Outlay	$71,217	$0	$0	$92,240	$14,482	$15,000	$5,000
TOTAL DIVISION	$3,044,807	$4,199,293	$4,769,829	$4,929,048	$4,845,455	$3,553,622	$3,315,366

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	100.5	103	102.5	72.5	78.5	58.5	49
4. Operating Budget	$3,024,950	$4,336,331	$5,114,387	$4,755,526	$5,643,196	$3,553,622	$3,315,366
Service Quantity							
5. After School Program Days	39,900	41,145	40,776	44,214	44,600	45,000	50,875
6. # Pool Participants	10,910	10,064	10,000	9,500	11,500	12,000	0
7. Summer Camp Prog. Days	34,320	33,581	32,000	33,000	34,810	outsourced	???
8. # Special Events Hosted	12	14	12	16	15	15	5
Efficiency Measures							
9. Average Cost per Program Day	$43.58	$51.14	$65.24	$54.96	$47.65	$43.62	$???
10. Per capita cost of programs	$28.12	$40.08	$47.11	$43.23	$38.97	$36.59	$30.93
Effectiveness Measures							
13. % Returning Camp Participants	80%	80%	80%	83%	86%	N/A	N/A

Analysis

FY-11 saw the completion of the Miami Carol City Park as well as the full launch of the City of Miami Gardens Youth Sports Program. Due to budget shortfall, the City has to outsourced the summer program to the YMCA to provide such service, accounting for most of the employee loss..

FY-12 will show a streamlined and cost efficient approach to recreational programs. There is still some question as to whether we will be providing summer camp.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
MAINTENANCE DIVISION

Mission

The Maintenance Division of the Parks and Recreation Department is responsible for maintenance and renovation of the grounds and facilities in the City's 18 parks and 4 pools. In FY-09, the City began renovating the various parks as a result of some $30 million received from the County and other sources.

Staffing Level

Authorized Positions Fiscal Year 2010-2011	F.T.E.
Parks Maintenance Superintendent	1
Maintenance District Superintendent	2
Janitorial Supervisor	3
Janitorial Worker	6
Landscape Supervisor	3
Landscape Workers	6
Irrigation Supervisor	1
Irrigation Assistant	1
Trades Worker	3
Sub-Total	26

Authorized Positions Fiscal Year 2011-2012	F.T.E.
Parks Maintenance Superintendent	1
Maintenance District Superintendent	2
Janitorial Supervisor	3
Janitorial Worker	6
Landscape Supervisor	3
Landscape Workers	6
Trades Worker	3
Sub-Total	24

Accomplishments, Goals and Objectives

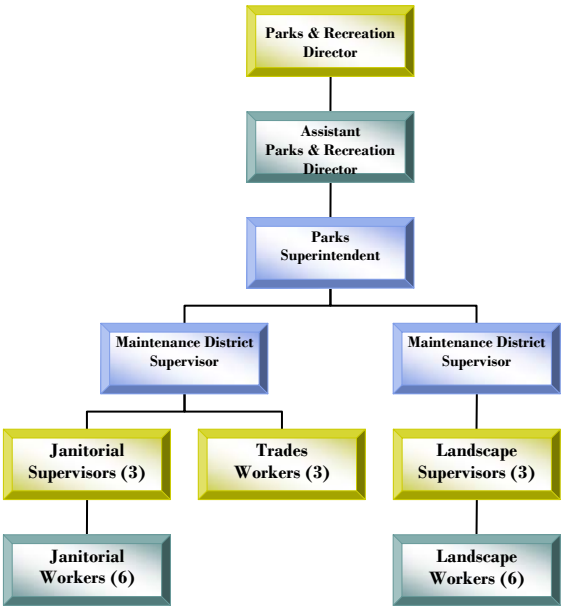
FY 10-11 Accomplishments

- Installed one playground at Miami Carol City Park
- Installed shade structure over the playground at Brentwood Park.
- Installed energy efficient sports lighting and irrigation at Brentwood Park.
- Upgraded irrigation at 2 parks.

FY 11-12 Goals and Objectives

- To continue upgrading park infrastructure by adding new fencing, irrigation and amenities to 3 of the City's parks.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
MAINTENANCE DIVISION DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$542,463	$854,784	$1,186,542	$1,238,691	$1,260,293	$1,341,268	$1,151,631
Operating Expenses	$333,941	$796,067	$943,709	$802,241	$707,564	$239,384	$318,376
Capital Outlay	$50,241	$20,274	$0	$15,579	$16,611	$22,333	$35,500
TOTAL DIVISION	$926,645	$1,671,125	$2,130,251	$2,056,511	$1,984,468	$1,602,986	$1,505,507

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	19	22	27	27	28	26	24
4. Operating Budget	$1,097,434	$1,850,549	$2,512,201	$2,260,283	$2,162,714	$1,602,986	$1,505,507
Service Quantity							
5. # Facilities Maintained	21	24	23	23	24	25	25
Efficiency Measures							
6. Avg. Cost per facility	$52,258	$77,106	$109,226	$98,237	$90,113	$64,119	$60,220
Effectiveness Measures							
13. Additional irrigated acres	n/a	n/a	n/a	n/a	20	20	20
14. # Maintenance Complaints	53	45	40	32	27	25	8

Analysis

Maintenance continues to be a top priority for the department. Because of the City's aging park infrastructure, maintenance must be constant and intensive. The City will continue to provide upgrades throughout the entire system including irrigation, landscaping and field space improvements.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
BETTY T. FERGUSON RECREATION COMPLEX

Mission

Mission of the Community Center division is to account for the activities of the City's new 54,000 square foot recreation center. The division will provide superior service to residents and visitors in a number of recreational activities.

Staffing Level

Authorized Positions Fiscal Year 2010-2011	F.T.E.
Community Center Manager	1
Administrative Analyst	1
Information Officer	1
Recreation Supervisor	4
Janitorial Worker	3
Landscape Worker	2
Program Coordinator	1
Recreation Aide	6
Sub-Total	19

Authorized Positions Fiscal Year 2011-2012	F.T.E.
Community Center Manager	1
Administrative Analyst	1
Aquatic Facility Manager	1
Information Officer	1
Recreation Supervisor	4
Janitorial Worker	2.6
Landscape Worker	2
Program Coordinator	1
Lead Lifeguard Water Safety Instructor	1.6
Life Guard Water Safety Instructor	3.2
Recreation Aide	4.8
Sub-Total	23.2

Betty T. Ferguson Recreation Complex is a 55,000 sq. ft. multi-purpose facility with indoor pool, auditorium, computer labs. It opened the Fall of FY-10.

Accomplishments, Goals and Objectives

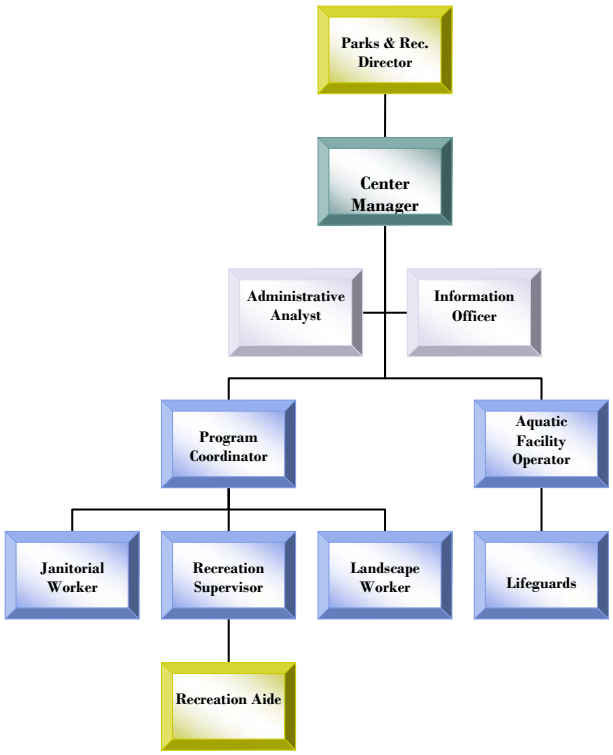
FY 10-11 Accomplishments

- Completed construction of the amphitheatre
- Developed and implemented a variety of programs.
- Launched Silver Sneakers Program.

FY 11-12 Goals and Objectives

- Increase programming by 25%
- Serve 900 members during the year.
- Begin Phase III planning the complex.

Organization Chart



PARKS AND RECREATION DEPARTMENT
BETTY T. FERGUSON RECREATIONAL COMPLEX

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services				$20,249	$100,867	$785,769	$890,372
Operating Expenses	n/a	n/a	n/a	$199	$180,799	$529,993	$566,205
Capital Outlay				$0	$0	$0	$0
TOTAL DIVISION				$20,448	$281,667	$1,288,761	$1,456,577

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq.	20 Sq.	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees				1	7	19	23.20
4. Operating Budget				$47,522	$309,616	$1,288,761	$1,456,577
Service Quantity							
5. # of patrons						65,000	82,000
Efficiency Measures	n/a	n/a	n/a	n/a	n/a	n/a	
6. Avg. Cost per patron						$19.79	$17.76
Effectiveness Measures							
13. # Maintenance Complaints							

Analysis

In FY-10, the City completed construction of its newest and largest community center, the Betty T. Ferguson Recreation Complex. This 54,000 square foot facility is the central focus of the parks and recreation department. It hosts an indoor pool, gymnasium, auditorium, computer lab, and fitness center as well as offices. Outside of the center is a variety of recreation facilities including a world-class track and an artificial turf football field. During FY-11, Phase II construction was completed which resulted in a new amphitheatre.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
CHILDREN'S TRUST GRANT DIVISION

Mission

Mission of the Children's Trust division is to account for the activities of the City's three-year grant from the Children's Trust of Miami-Dade County. These grants are for the provision of specialized programs such as crime prevention by the City and by various sub-grantees. This is a financial division only.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Project Director	1
Sub-Total	1

(position for 3 months only to close out the grant)

Authorized Positions

Fiscal Year 2011-2012	F.T.E.

Grant not awarded

Accomplishments, Goals and Objectives

FY 09-10 Accomplishments

n/a

FY 10-11 Goals and Objectives

n/a

Organization Chart

n/a

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT
CHILDREN'S TRUST GRANT DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services				$40,152	$196,808	$0	$0
Operating Expenses	n/a	n/a	n/a	$55,851	$261,604	$99,862	$0
Capital Outlay				$0	$0	$0	$0
TOTAL DIVISION				$96,003	$458,412	$99,8620	$0
TOTAL PARKS & RECREATION DEPARTMENT	$3,971,452	$5,870,418	$6,900,080	$7,102,010	$7,570,004	$6,545,231	$6,277,450

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq.	20 Sq.	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees				3	3	0	0
4. Operating Budget				$561,618	$412,627	$0	$0
Service Quantity							
5. # Facilities Maintained							
Efficiency Measures	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6. Avg. Cost per facility							
Effectiveness Measures							
13. # Maintenance Complaints							

Analysis

In FY-08, the City began receiving grants form the Miami-Dade County Children's Trust. The Trust is a tax based non-profit created by a vote of the residents of Miami-Dade County.

The City is the lead agency for a consortium of participants including the City of Opa Locka and various private, non-profit groups. Stats for the use of these funds are in each operating division.

Funding was not available in FY-11 nor FY-12.

City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

PURCHASING DIVISION

Mission

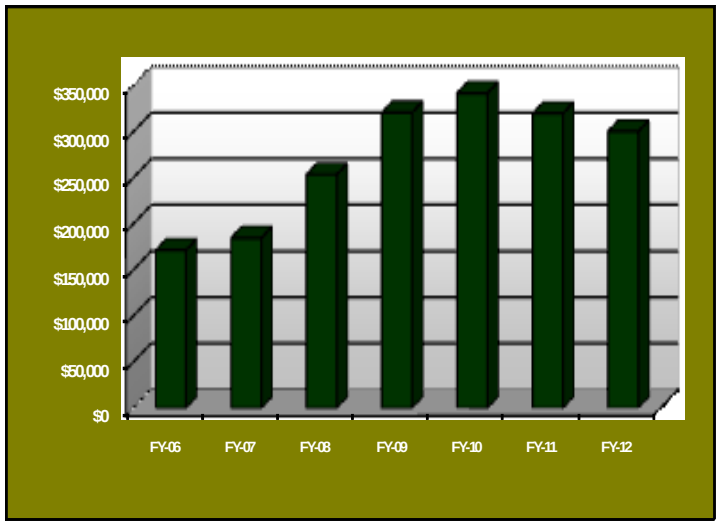
The Purchasing Division of the General Services Fund is responsible for the centralized purchasing of supplies, services and construction projects for the City. The division prepares bid specifications in conjunction with the various operating department, publishes the bids, and prepares an award package for the appropriate awarding authority. The division also utilizes the resources of the South Florida Purchasing Cooperative and other bidder lists such as State and Federal contracts and contracts from other jurisdictions. The division also prepares RFPs/RFQs for the acquisition of various services from professional engineers to part-time employment services.

Staffing Level

Authorized Positions Fiscal Year 2010-2011	F.T.E.
Purchasing Manager	1
Buyer	2
Purchasing Assistant	1
Sub-Total	4

Authorized Positions Fiscal Year 2011-2012	F.T.E.
Purchasing Manager	1
Buyer	2
Purchasing Assistant	1
Sub-Total	4

Purchasing Division Budget History



Accomplishments, Goals and Objectives

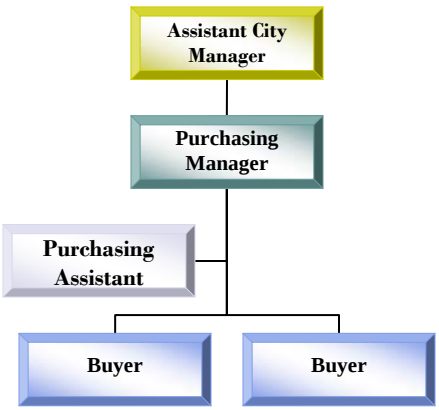
FY 10-11 Accomplishments

- Received Florida Association of Public Procurement Officials Award of Excellence in Public Procurement
- 2011 recipient of Universal Public Procurement Certification Council's Agency Certification Award for fully certified division.
- Implement a current contract list and business listing on the City's website.
- Held workshop "how to prepare commodity bids" for City of Miami Gardens businesses.

FY 11-12 Goals and Objectives

- Implement an external vendor survey to enhance customer service.
- Hold workshop "How to prepare construction bids" for City of Miami Gardens businesses.
- Update and improve the Purchasing Policy & Procedure Manual.

Organization Chart



ONVIA DEMANDSTAR

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

PURCHASING DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$114,012	$161,320	$223,194	$285,789	$312,853	$311,516	$295,971
Operating Expenses	$100,778	$11,154	$16,445	$13,305	6,769	$8,390	$4,361
Capital Outlay	$6,025	$0	$0	$0	$0	$0	$0
TOTAL DIVISION	$220,815	$172,474	$244,639	$299,094	$319,622	$319,906	$300,332

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	2	3	4	4	4	4	4
4. Operating Budget	$220,815	$172,474	$244,639	$299,094	$319,622	$319,906	$300,332
Service Quantity							
5. # Bids Issued	9	16	44	35	83	80	100
6. #RFPs/RFQs Issued	6	9	8	10	7	10	24
7. # P.O.s Processed	1,050	1,827	2,150	2,033	1,886	1,890	1,892
Efficiency Measures							
10. Avg. Cost/bid/RFP/PO Issued	$163	$98	$174	$162	$167	$169	$158
11. Avg. Cost per City Employee	$705	$409	$505	$594	$564	$607	$607
Effectiveness Measures							
9. # Bid Protests	0	0	2	0	0	0	0

Analysis

The Purchasing Division play a large role in ensuring the City departments received 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 – 31 formal solicitations were issued and awarded along with miscellaneous contracts for professional services. FY 12, the division will be involved with the new City Hall and proposed buyer direct effort to save sales tax.

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.

INFORMATION TECHNOLOGY DEPARTMENT

Mission

The Information Technology Department is dedicated to providing a 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 automation to help better serve the community.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
IT Director	1
IT Web Connect Manager	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 2011-2012	F.T.E.
IT Director	1
IT Web Connect Manager	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

Technology Budget Growth

Accomplishments, Goals and Objectives

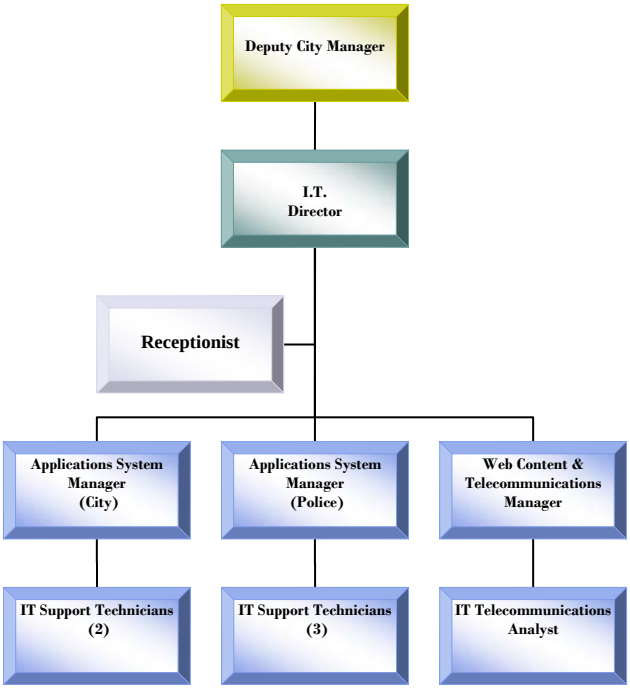
FY 10-11 Accomplishments

- Created stronger presence on the website for the City.
- Build IT infrastructure for the Betty T. Ferguson Recreation Complex.
- Implement virtualization of the Citywide network.

FY 11-12 Goals and Objectives

- To complete the installation of the EDEN tracking module for more public access to City processes online.
- Create comprehensive IT infrastructure plan for the new City Hall/Police Headquarters buildings.

Organization Chart



INFORMATION TECHNOLOGY DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$95,778	$242,466	$609,113	$904,866	$880,135	$981,326	$969,315
Operating Expenses	$101,968	$323,121	$1,061,447	$732,687	$1,185,964	$1,278,313	$1,200,212
Capital Outlay	$202,013	$32,413	$736,064	$391,235	$410,512	$185,818	$136,000
TOTAL DIVISION	$399,759	$598,000	$2,406,624	$2,028,788	$2,476,611	$2,445,457	$2,305,527

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees	5	5	11	11	11	12	12
4. Operating Budget	$399,759	$598,000	$2,406,624	$2,028,788	$2,476,611	$2,445,457	$2,305,527
Service Quantity							
5. # Servers	15	23	28	36	40	47	55
6. # Pieces of Equipment	350	972	1,500	1,880	2,500	2,550	2,750
7. # users	70	120	300	540	585	574	552
Efficiency Measures							
8. Equip. Maintained/Employee	70	194	150	188	250	232	250
9. Ave. Response time to WO	15 hrs	24 hrs	12 hrs	2 hrs	1.5 hrs	1.5 hrs	1.5 hrs
Effectiveness Measures							
10. Down time episodes	12	15	10	3	4	2	4

Analysis

The Information Technology department had been busy in FY 11. They played a major role in renovating the City's Building Division software, setting up the Police Department Time Reporting Software, setting up the Fleet Department software and establishing redundancy through virtualization. The Department also instrumental in establishing the first inter-local agreement with Town of Miami Lakes to provide IT services to the Town.

FY 12 will be another busy year with the intense planning that will be necessary for the new City Hall – Police Headquarters project and the renovation/implementation of the licensing module for Code Compliance.

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

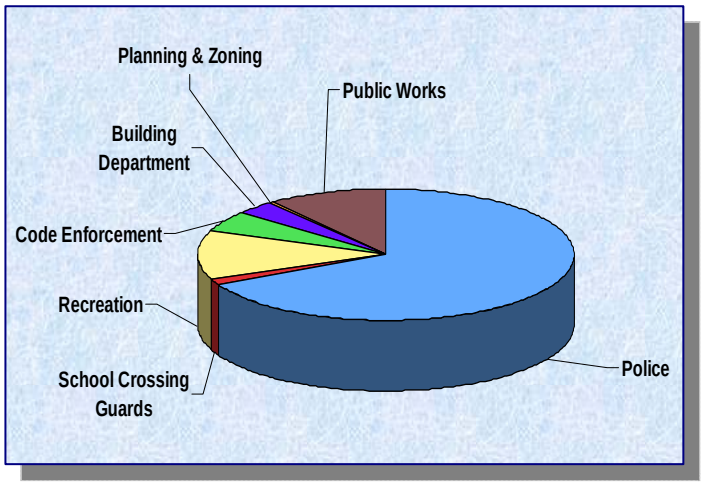
Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Fleet Manager	1
Fleet Service Representative	1
Administrative Assistant	1
Sub-Total	3

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Fleet Manager	1
Fleet Service Representative	1
Administrative Assistant	1
Sub-Total	3

% of Vehicles by Department



Accomplishments, Goals and Objectives

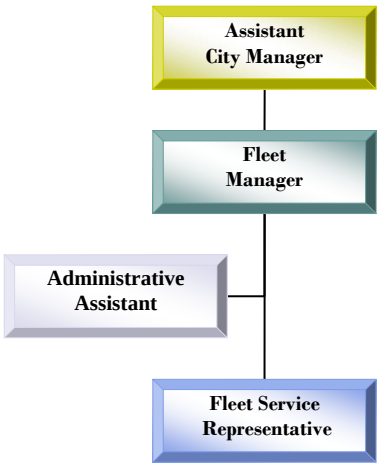
FY 10-11 Accomplishments

- Established a system to track over 3,000 repairs for fleet vehicles. Data includes cost by vehicle, repair category and individual parts.
- GPS tracking systems were installed to select vehicles to enhance security.
- Participated in various community service initiatives promoting vehicle safety and maintenance.

FY 11-12 Goals and Objectives

- Identify grant programs to convert gasoline powered engines to alternative fuels.
- Transition the fleet to more fuel efficient and hybrid vehicles going forward to reduce the city's demand for fuel without compromising vehicle usage.
- Identify areas to fleet downsize where possible.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
General Fund

FLEET SERVICES DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$0	$52,824	$106,877	$136,249	$205,126	$220,969	$211,171
Operating Expenses	481,087	$438,959	$3,585,636	$1,354,228	$1,612,283	$1,576,930	$1,764,688
Capital Outlay	424,624	$4,619,078	$526,333	$931,071	$919,975	$39,988	$0
TOTAL DIVISION	$905,711	$5,110,861	$4,218,846	$2,471,548	$2,737,384	$1,837,887	$1,975,859

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	109,272	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq.
3. # FTE Employees		1	2	2	3	3	3
4. Operating Budget	$905,711	$5,110,861	$4,218,846	$2,471,548	$2,787,884	$1,837,887	$1,975,859
Service Quantity							
5. # Vehicles		121	276	335	380	411	411
6. # Service Orders		382	500	2219	3152	3200	3400
Efficiency Measures	n/a						
7. Equip. Maintained/Employee		121	138	167	127	137	137
8. % Maintenance per Schedule		85%	90%	96%	92%	96%	96%
Effectiveness Measures							
9. Average time out of service		-	8 hours	6 hours	6 hours	5 hours	5 hours

Analysis

For FY-12, the Fleet Division will be committing more time to the preventive maintenance function in light of the growing age of our fleet. Planning should begin on the feasibility of developing our own City garage. Land is available at the police facility.

City of Miami Gardens

FY 2011-2012 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. The FY-11 budget combines the old General Services Fund into the General Fund. For consistency, the old figures are shown along with the FY-11 budget from the General Fund.

Departmental Budget

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$739,116	$305,740	$0	$0	$0	$120,000	$90,000
Operating Expenses	$1,149,751	$726,566	$3,805,478	$13,578,430	$7,375,704	$11,124,215	$9,692,928
Capital Outlay	$422,498	$8,022,233	$2,246,472	$0	$0	$0	$0
Emergency Reserve							$3,323,358
TOTAL DEPARTMENT	$2,811,865	$9,054,539	$5,178,397	$13,578,430	$7,375,704	$11,244,215	$13,106,286

Total General Fund Expenditures

TOTAL GENERAL FUND	$39,159,276	$57,053,271	$60,783,513	$67,489,378	$65,852,895	$61,605,356	$60,357,081

History of General Fund Expenditures

Budget Detail by Fund
- Transportation Fund -

The Transportation Fund encompasses three operating divisions: The Administration Division, The Keep Miami Gardens Beautiful Program Division and the Streets Division. A fourth division, the Stormwater Utility, is managed by this Fund although it is financed through its own Fund. Revenues come principally from three state-shared revenues: the State gas tax, a County Gas Tax, and a mandatory 30% split with the General Fund of the City's State Revenue Sharing allocation. These revenues are generally stable; however, we don't anticipate much growth for FY-12.

New landscaping and pavers were installed as part of Federal Grant received for improvements to US 441 (NW 2nd Avenue)

FY 2011-2012 Transportation Fund Estimated Revenues

Total Transportation Fund Revenues

Revenue Type	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12	Basis For Estimate
1st Local Option Fuel Tax	$1,571,138	$1,670.314	$1,637,145	$1,546,630	$1,521,890	$1,463,335	$1,576,658	State estimate
2nd Local Option Fuel Tax	$583,107	$626,803	$633,247	$600,345	$582,079	$568,305	$602,032	State estimate
Banners	$2,000	$0	$2,850	$4,110	$3,300	$5,000	$1,000	
Hurricane Reimbursement	$3,526,041	$255,044	$626,292	$0	$0	$0	$0	
Grants	$539,788	$790,602	$110,408	$45,072	$48,043	$ 1,060,752	$35,000	
State Revenue Sharing	$1,478,690	$1,063,708	$993,768	$920,339	$915,413	$876,268	$1,034,927	State Estimate
Public Works' Permits	$4,905	$79,793	$74,342	$75,680	$44,940	$45,000	$35,000	
Other	$61,422	$80,871	$290,321	$299,869	$505,539	$162,945	$179,823	
Gen. Fund Subsidy	$0	$0	$0	$0	$0	$50,788	$0	
Fund Balance Forward	$2,365,320	$995,259	$500,211	$1,012,589	$518,120	$0	$0	
Total Transportation Fund	$10,132,411	$5,562,394	$4,868,584	$4,504,634	$4,139,324	$4,232,393	$3,464,440	

Analysis

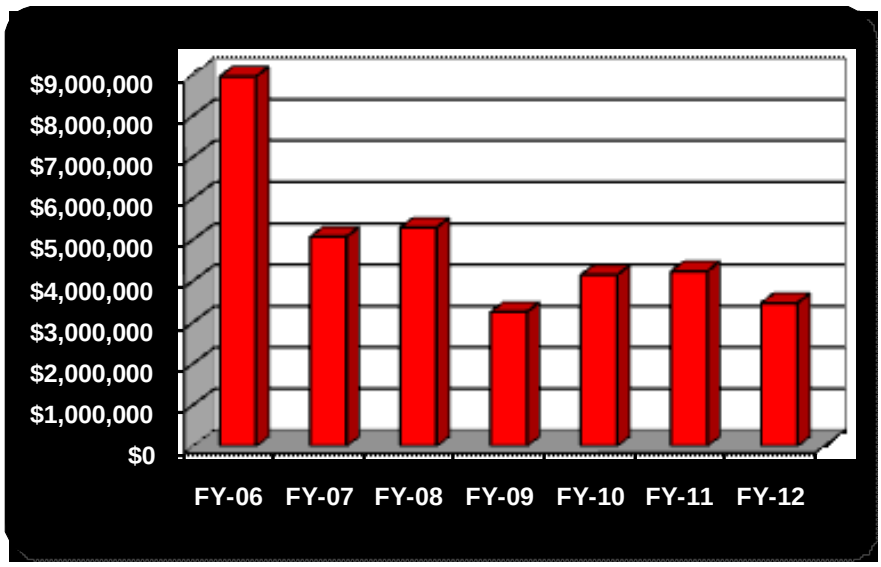
Transportation Fund revenues are generally very steady and predictable. The spike in FY 05-06 was due to reimbursements from F.E.M.A. and the State of Florida for Hurricane Wilma expenditures. With the decline of the Florida economy in starting in FY-08, and the expected poor performance for FY-10, revenues have been estimated conservatively. Normally, the street repaving and sidewalk replacement programs are paid for out of this fund; however, for FY 12, no funds are available. If the County approves the City's participation in the ½ cent sales tax revenue, these funds will be in FY 12 to pave streets and build sidewalks.

City of Miami Gardens

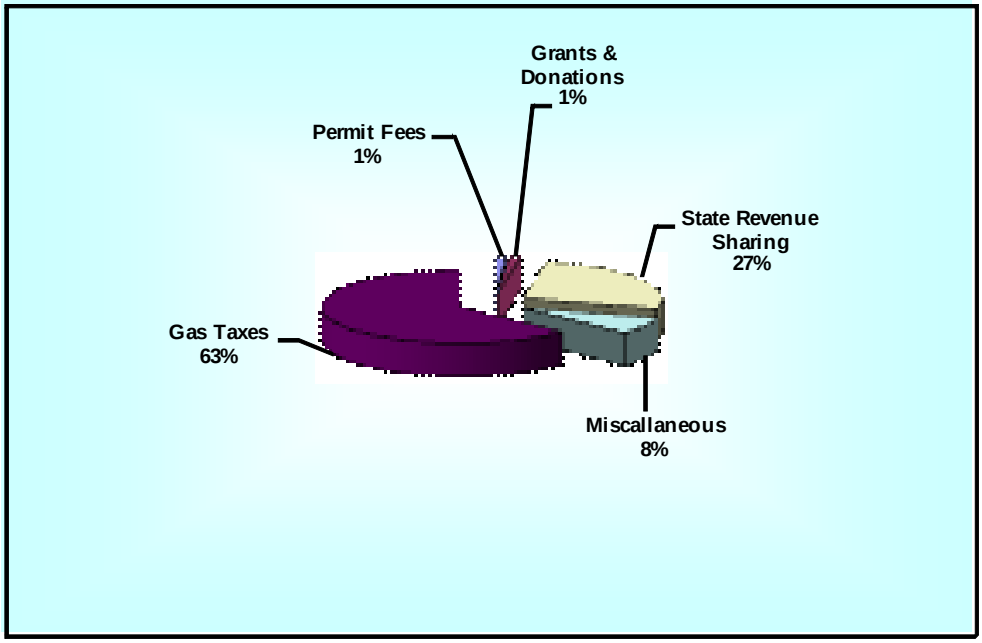
FY 2011-2012 Annual Budget
Transportation Fund

Revenue Overview

History of Transportation Fund Revenue



Transportation Fund Revenue by Source for FY 11-12



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. This includes the City Engineer and engineering inspector.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Public Works Director	1
Assistant Public Director	1
Public Works Operations Mgr.	1
Permit Clerk	1
Sub-Total	4

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Public Works Director	1
Assistant Public Works Director	1
Public Works Operations Mgr.	1
Permit Clerk	1
Sub-Total	4

Newly renovated Public Works headquarters building in Sunshine International Park.

Accomplishments, Goals and Objectives

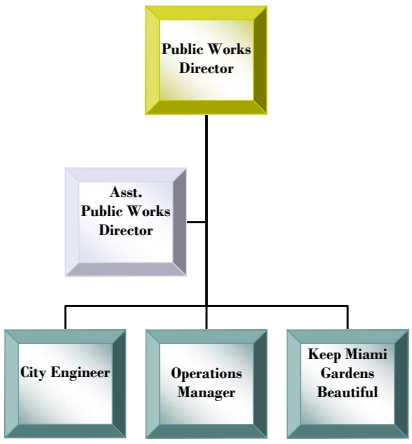
FY 10-11Accomplishments

- Completed Phase II of the NW 183rd Street Landscaping Beautification Project.
- Completed two of the American Recovery & Reinvestment Act (ARRA) stimulus projects.
- In-house staff took over the landscape maintenance on NW 17 Avenue instead of contracting out.

FY 11-12 Goals and Objectives

- To complete two ARRA projects, Project B and NW 42 Avenue bridge replacement.
- To complete Phase II of the Turnpike sound wall landscaping and irrigation project
- To continue the citywide tree canopy replacement and tree trimming program.
- To complete NW 13 Avenue and Palmetto embankment landscaping project.
- To complete the landscaping and irrigation on 441 from NW 183 Street to NW 215 street.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
ADMINISTRATIVE DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$271,860	$327,232	$338,706	$358,593	$421,977	$395,180	$341.026
Operating Expenses	$469,931	$736,328	$713,887	$749,331	$834,298	$1,120.039	$1,0224,537
Capital Outlay	$210,221	$0	$10,270	$0	$76,290	$0	$0
TOTAL DIVISION	$952,012	$1,063,560	$1,062,863	$1,107,924	$1,332,565	$1,515,219	$1,365,563

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	110,000	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees	3	4	5	5	4	4	4
4. Operating Budget	$952,012	$1,063,560	$1,062,863	$1,107,924	$1,332,565	$1,515,219	$1,365,563
Service Quantity							
5. # Engineering Permits Issued	n/a	428	290	300	274	100	150
6. # Employees in Public Works	25.5	32	44	44	43	43	43
Efficiency Measures							
7. Avg. Cost per Permit	n/a	$2,551	$5,319	$3,693	$4,438	$1,001	$1,000
8. Permit Approval Time	n/a	3 Days	2 Days	1 Day	1 Day	1 Day	1 Day
Effectiveness Measures							
9. # Customer Complaints/Calls	767	630	463	450	382	432	450

Analysis

The Administrative Division of the Public Works Department is responsible for oversight of the department's operations through three operating divisions and a separate division housed in the Stormwater Utility Fund.

The Public Works Director also is a key official in a emergency event such as a hurricane. The Director is also responsible for planning the City's long term capital projects for roadway improvements. The number of permits has dropped substantially since FY-08 as has funds for paving. If the City receives County funds in FY-12 under the ½ cent sales tax, it plans on substantial paving, and sidewalk construction, and maintenance of bus shelters.

City of Miami Gardens

FY 2011-2012 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 it 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 two public works crews that remove litter and maintaining median landscaping.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
KMGB Program Director	1
KMGB Coordinator	1
Sub-Total	2

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
KMGB Program Director	1
KMGB Program Coordinator	1
Sub-Total	2

Accomplishments, Goals and Objectives

FY 10-11 Accomplishments

- The City has received the 2010 Tree Growth Award from Tree City USA.
- Residents adopted over 700 trees during City's Annual Arbor Day celebration..
- Planted 1,200 street and right-of-way trees as part of the City's trees replacement program.
- Increase the tree canopy in the City to over 10%.
- Provided in class environmental education for all Miami-Dade elementary schools within the City.

FY 11-12 Goals and Objectives

- To apply for a grant for the beautification of the 42nd Avenue canal bank.
- Plant 1600 street and right of way trees as a part of the City's tree canopy program.
- Find additional grant funding for landscaping/tree projects.

Organization Chart

City of Miami Gardens

FY 2011-2012 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT
KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$71,441	$130,080	$128,604	$126,966	$145,081	$146,800	$139,489
Operating Expenses	$311,851	$313,596	$348,602	$378,651	$206,806	$81,046	$60,700
Capital Outlay	$0	$0	$41,880	$0	$0	$0	$0
TOTAL DIVISION	$383,292	$443,676	$519,086	$505,617	$351,887	$227,846	$200,189

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	1.5	2	2	2	2	2	2
4. Operating Budget	$383,292	$443,676	$519,086	$505,617	$351,887	$227,846	$200,189
5. # State Corrections Crews	1.5	2	2	2	3	3	3
Service Quantity							
5. #Trees Planted	931	787	450	500	755	900	1,600
6. # Bags Litter Collected	3,837	7,325	7,176	7,533	17,212	15,000	16,000
7. # miles Cleaned of Litter	1,090	2,553	3,500	3,500	3,500	2,780	3,500
Efficiency Measures							
8. Avg. Cost per Bag of Litter	$99.61	$60.57	$72.33	$67.12	$20.44	$15.19	$12.51
9. Trees Planted per resident	1 Tree/113 residents	1 Tree/137 residents	1Tree/242 residents	1Tree/220 residents	1Tree/146 residents	1Tree/119 residents	1Tree/67 residents
Effectiveness Measures							
9. $ Grants Received	$1,427,609	$1,003,000	$1,000,000	$5,413,714	$168,000	$862,073	$500,000

Analysis

The Division continues to be involved with environmental education. In FY-11, NW 183 Street Landscaping Project Phase II was completed. N.W. 7th Avenue Road Construction and Median Landscaping has commenced and anticipated to be completed by April 2012.

FY-12 staff is anticipated to have the remaining 441 medians from NW 183 Street to NW 215 Street funded by FDOT be completed.

City of Miami Gardens

FY 2011-2012 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 2010-2011	F.T.E.
Superintendent	1
Street Supervisor	2
Public Service Worker	5
Heavy Equipment Operator	1
Landscape Supervisor	4
Landscape Worker	11
Irrigation Specialist	1
Sub-Total	26

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Superintendent	1
Public Service Supervisor	6
Public Service Worker I	9
Public Service Worker II	7
Public Service Worker III	1
Irrigation Supervisor	1
Irrigation Assistant	1
Irrigation Specialist	1
Sub-Total	27

Accomplishments, Goals and Objectives

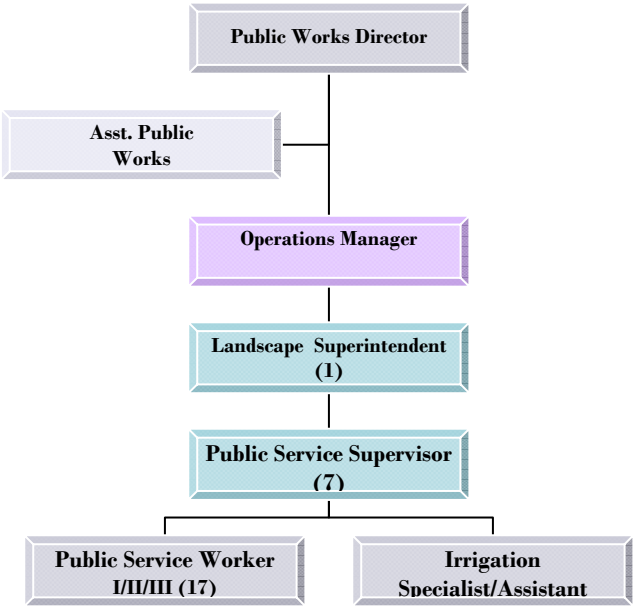
FY 10-11 Accomplishments

- Repaired 5,947 feet of sidewalk.
- Collected over 8,000 bags of litter.
- Completed the landscaping for the new sound wall addition with Turnpike funds.

FY 11-12 Goals and Objectives

- To repair over 10,000 linear feet of trip and fall sidewalks throughout the City.
- To pave a minimum of 3 miles of streets.
- To continue the construction of the 7th Avenue reconstruction project.

Organization Chart



PUBLIC WORKS DEPARTMENT
OPERATIONS/STREETS DIVISION

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$680,285	$898,689	$1,072,506	$1,264,172	$1,381,410	$1,368,892	$1,501,018
Operating Expenses	$6,209,503	$1,399,332	$899,037	$1,101,798	$1,054,905	$313,813	$397,670
Capital Outlay	$1,097,583	$1,256,916	$302,503	$7,003	$15,933	$1,015,000	$0
TOTAL DIVISION	$ 7,987,371	$3,554,937	$2,274,046	2,372,973	$2,452,248	$2,697,705	$1,898,688
TOTAL PUBLIC WORKS DEPARTMENT	$9,322,675	$5,062,173	$3,855,995	$3,986,515	$4,136,700	$4,440,770	$3,464,440
TOTAL TRANSPORTATION FUND	$9,322,675	$5,062,173	$3,855,995	$3,986,515	$4,136,700	$4,440,770	$3,464,440

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	21	35	35	36	26	26	27
4. Operating Budget	$7,987,371	$3,554,937	$2,274,046	$2,372,973	$2,452,248	$2,717,413	$3,464,441
Service Quantity							
5. Linear Feet Sidewalks Installed	2,863	2,610	4,696	5,000	5,000	2,870	2,000
6. Linear Feet Streets Paved	105,660	16,270	25,000	26,400	5,300	71,280	5,000
7. Linear Feet Sidewalks Repaired	7,544	5,650	4,453	9,343	9,200	8,310	7,000
Efficiency Measures							
7. Avg. Cost per foot sidewalk	$23	$27	$39	$35	$35	$32	$32
8. Avg. Cost of Street Paved foot	$n/a	$169	$95	$109	$110	$110	$100
Effectiveness Measures							
9. # Work Orders Completed	701	496	507	350	300	368	350

Analysis

In FY 11, new sidewalks were added through the ARRA Stimulus Projects. To date, landscaping staff has focused on maintaining the existing landscape. In addition, in-house staff has taken over the NW 27 Avenue landscaping medians, previously maintained by a contractor. Staff has also been focusing on Public Works Operations for ways to save (i.e. changes in the method of disposing of broken concrete disposal has saved $140,000).

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Budget Detail by Fund
- Development Services Fund

The Development Services Fund encompasses two operating Departments: The Planning & Zoning Services Department and the Building Services Division of the Building and Code Compliance Department. 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, depending on trends.

FY 2011-2012 Development Services Fund Estimated Revenues

Total Development Services Fund

Revenue Type	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY11-12
Planning & Zoning Fees	$476,443	$272,901	$249,597	$273,541	$190,057	$450,000	$300,000
Fee Surcharge	$338,495	$148,696	$142,371	$44,488	$0	$145,000	$200,000
Building Permits	$3,106,157	$2,100,939	$1,547,257	$2,044,987	$1,906,473	$1,581,519	$1,964,080
Grants	$69,000	$94,965	$25,000	$0	$0	$5,730	$5,730
BCCO	$73,709	$37,184	$33,822	$24,205	$0	$0	$0
Miscellaneous Revenue	$6,196	$33,537	$18,098	$9,416	$59,176	$4,500	$5,000
Gen Fund Subsidy	$0	$0	$1,200,000	$1,452,701	$1,493,585	$0	$0
Fund Balance Forward	$952,040	$2,095,620	$682,443	$27,664	$18,345	$3,555	$0
Total Development Services Fund Revenue	$2,206,863	$5,022,040	$4,783,842	$3,877,002	$3,667,636	$2,,190,294	$2,474,810

Analysis

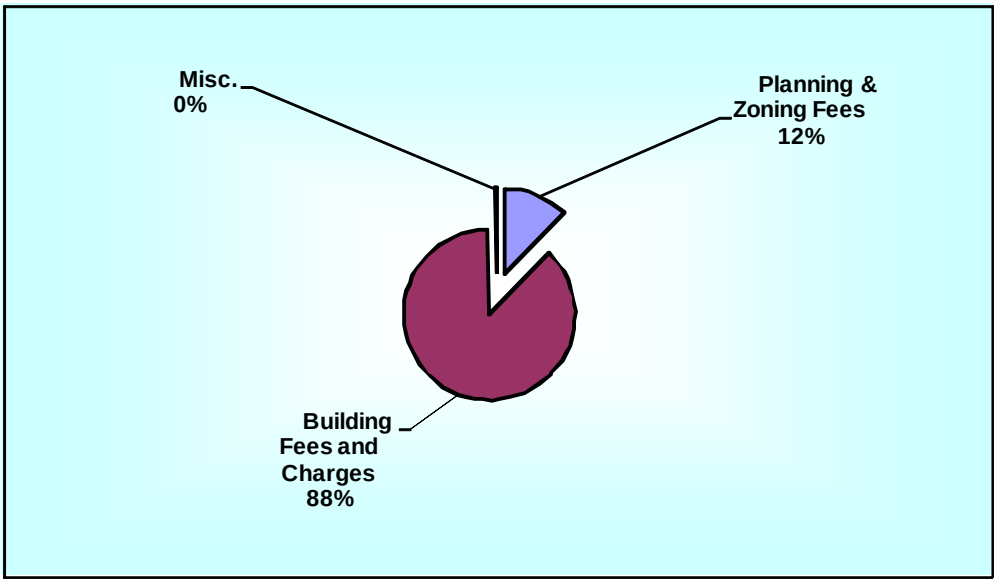
The Development Services Fund had several very good years of revenue generation during FY-05 and FY-06. FY-07 saw the beginning of a slowdown in the local building community. This was anticipated; however, not to the extent that the decline was experienced.

FY-08 through FY-11 saw expected revenues cut several times during the year. It appears that positive economic factors will spell a moderate comeback in building activity in this fund for FY-12 as several large individual projects may be coming on line.

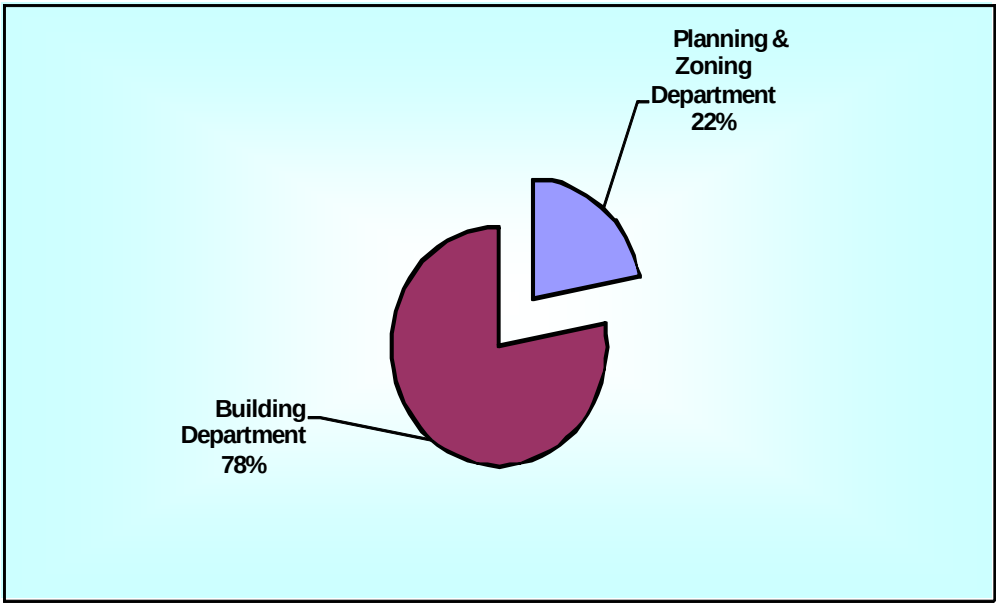
City of Miami Gardens

FY 2011-2012 Annual Budget
Development Services Fund

Development Services Fund Revenue



Development Services Fund Expenditures



City of Miami Gardens

FY 2011-2012 Annual Budget
Development Services Fund

PLANNING & ZONING DEPARTMENT

Mission

The Planning and Zoning Department is responsible for all planning-related activities of the City. It is composed of two operating divisions: Long Range Planning and Current Planning. The Long range planning Division is responsible for development of the City's Comprehensive Development Plan and related issues. The current Planning Division handles the day-to-day activities related to land development and zoning.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Development Services Director	1
Senior Planner	1
Zoning Administrator	1
Planner	1
Zoning Technician	1
Administrative Assistant	1
Sub-Total	6

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Development Services Director	1
Senior Planner	1
Zoning Administrator	1
Planner	1
Zoning Technician	1
Sub-Total	5

Accomplishments, Goals and Objectives

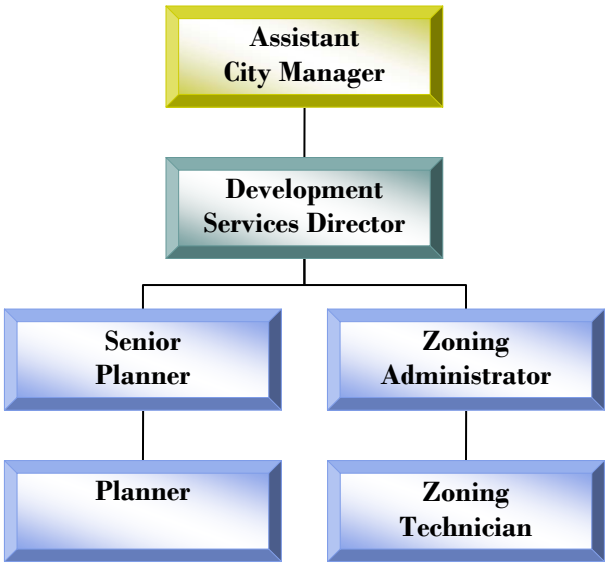
FY 10-11 Accomplishments

- Completed LDR/Zoning Code Amendments with stakeholders' consensus
- Initiated Residential Parking Permit program for Commercial vehicles
- Obtained $1M Transportation Grant for Bicycle Pedestrian Enhancement incorporating the Rolling Oaks Park Exercise/Walking Trail.

FY 11-12 Goals and Objectives

- Obtain Local Historic Designations for the Sunshine Arch & the Historic Farmhouse/Future Historic Museum
- Develop a Bicycle-Pedestrian Mobility Master Plan
- Complete Annual Update to Comprehensive Plan, Capital Improvement Element

Organization Chart



PLANNING & ZONING DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$440,293	$498,913	$562.725	$570,927	$557,094	$501,172	$402,614
Operating Expenses	$635,949	$496,413	$403,122	$300,745	$333,207	$208,630	$140,533
Capital Outlay	$0	$20,684	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$1,076,242	$1,016,010	$965,847	$871,672	$890,301	$709,802	$543,147

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 10-11
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees	8	8	8	6.5	6	6	5
4. Operating Budget	$1,076,242	$1,016,010	$965,847	$871,672	$890,301	$709,802	$543,147
Service Quantity							
5. # Zoning Actions	1000	950	900	1,760	1,684	4,158	4,000
6. # Community Meetings Held	15	3	5	5	4	8	6
6. # Zoning Verification	85	90	95	50	46	38	40
7. Major Studies Undertaken	5	4	3	3	2	2	2
Efficiency Measures							
8. Avg. Cost per Zoning Action	$1,071.72	$1,069.55	$1,073.16	$495.27	$538.10	$170.70	$135.79
Effectiveness Measures							
9. Major Studies Adopted	2	2	3	2	2	2	2
10. % of Rezoning Recommendations Adopted	100%	100%	100%	100%	100%	100%	100%

Analysis

The Planning and Zoning Department has experienced a modest increase in the volume of development projects for processing, especially in the third quarter of FY 2011. A modest increase in activity for FY 2012 is anticipated due to an improving economy.

BUILDING SERVICES DIVISION

Mission

The Building Services Division applies and enforces the minimum standards established by the Florida Building Code through a permitting and inspection process. These processes are administered in such a manner as to allow for the effective and reasonable protections for public safety, health, and general welfare at the most reasonable cost to the consumer. The revenues generated by permit, inspections, and associated fees are utilized to offset the cost of operating the division and administering its permitting, inspection, and code compliance functions. The City uses a mix of in-house inspectors and contract inspectors

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Building &Code Compliance Department Director	.5
Building Services Division Dir	1
Chief Building Inspector	1
Executive Secretary I	1
Chief Electrical Inspector	1
Electrical Inspector	1
Chief Plumbing Inspector	1
Chief Mechanical Inspector	.5
Building Inspector	1
Chief Plans Examiner	1
Senior Permit & Licensing Clerk	1
Structural Plan Examiner	1
Permit & Licensing Clerk	8
Total	19

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Building &Code Compliance Department Director	.5
Building Services Division Dir	1
Chief Building Inspector	1
Chief Electrical Inspector	1
Executive Secretary I	1
Chief Plumbing Inspector	1
Chief Mechanical Inspector	.5
Building Inspector	1
Chief Plans Examiner	1
Senior Permit & Licensing Clerk	1
Structural Plans Examiner	.5
Permit & Licensing Clerk	7
Total	16.5

Accomplishments, Goals and Objectives

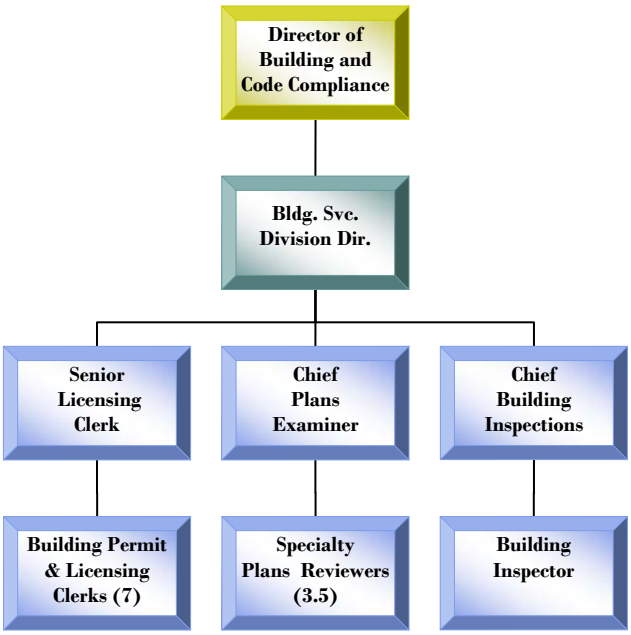
FY 10-11 Accomplishments

- Re-launched EDEN permitting and licensing module and streamlines several permit process
- Developed permit guide for homeowners and businesses.
- Extended the "walk-thru permitting" schedule to 5-days per week.
- Launched online permit viewing, inspection scheduling and fee payment.

FY 11-12 Goals and Objectives

- Provide inspection services in all construction disciplines within 24 hours of the request
- Develop strategy for the digitizing and electronic retention of permit records
- Automate permitting and plan review process

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
Development Services Fund

BUILDING DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$770,818	$1,427,934	$1,950,251	$2,050,597	$1,774,211	$1,537,510	$1,437,031
Operating Expenses	$963,215	$1,343782	$944,444	$930,200	$999,569	$550,432	$494,632
Capital Outlay	$116,145	$263,614	$10,381	$6,188	$0	$0	$0
TOTAL DEPARTMENT	$1,850,178	$3,035,330	$2,905,076	$2,986,985	$2,773,780	$2,087,942	$1,931,663
TOTAL DEVELOPMENT SERVICES FUND	$2,926,420	$4,101,400	$3,870.,924	$3,858,657	$3,664,081	$2,797,744	$2,474,810

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	10.5	24	34	35	19	19	16.5
4. Operating Budget	$1,850,178	$3,035,330	$2,905,076	$2,986,985	$2,773,779	$2,088,597	$1,931,664
Service Quantity							
5. # Building Permits Issued	10,263	12,589	7,500	8,250	5,9000	4,900	4,600
6. # Inspections Performed	14,963	36,560	12,000	13,200	12,931	13,250	14,000
Efficiency Measures							
7. % Inspections w/in 24 hrs	45%	95%	95%	95%	95%	90%	80%
8. Permits w/in 15 days Residential	n/a	47%	55%	70%	75%	70%	70%
9. # Plan Review/day/Inspector	n/a	20	20	20	15	15	15
Effectiveness Measures							
10. ISO Rating	4	4	4	4	4	4	4
11. Citizen Survey satisfaction	n/a	37%	75%	85%	90%	92%	90%

Analysis

Operations are still being affected by the economic downturn. For FY11, the permit process was streamlined by the re-launch the permitting system and online permit services are available via City's website. Decrease in efficiency measures which is expected to carry over into FY12 as a result of furlough. FY12, goals include automation of permitting and plan review services and enhancement of permitting process. An increase in inspections is expected as the New City Hall proceeds into the construction phase.

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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 expenditures if over $10,000 with an expected life of 10 years or more.

The fund was established by City Council for the FY 04-05 budget year by allocating .18 mil of ad valorem revenue for this purpose. During FY 04-05, no projects were scheduled so that these funds could be used for cash flow and as an emergency reserve as the City did not have a fund balance as of FY 04-05. This same approach was used for the FY 05-06 budget year. In FY-07, projects were undertaken from the CIP and a Special Projects Director was hired to administer the schedule of projects and manage the myriad of funding sources associated with this account. In FY-08, the City hired a registered architect/building inspector to oversee field projects. In FY-09, the City hired an additional inspector to assist oversee the field construction of all projects, ensuring timely completion and adherence to construction industry best practices.

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. Among the projects scheduled for the upcoming fiscal year include the renovation of the parks system, NW 7th Avenue improvements, and the City Hall Complex.

Revenues in the Capital Projects Fund are determined by the secured grants and proposed or prior bond issues. Transfers from other departments are budgeted transfers-in for specific projects. There is no independent source of continuing revenue in the Fund.

FY 2011-2012 Capital Projects Fund Estimated Revenues

Capital Projects Fund Revenues

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Bonds/Loans	n/a	$14,400,000	$0	$12,800,000	$0	$50,403,088	$0
Transfers-In	n/a	$3,272,853	$4,884,197	$1,700,000	$2,235,870	$960,661	$845,817
Grants	n/a	$3,160,677	$11,109,656	$7,242,320	$5,767,617	$6,161,176	$2,000,000
Impact Fees	n/a	n/a	n/a	$0	$0	$506,500	$41,030
Fund Balance	n/a	n/a	$13,595,976	$13,275,359	$2,846,510	$236,134	$0
Other	n/a	201,258	$434,776	$166,829	$16,518	$200,000	$300,000
TOTAL FUND		$26,513,935	$30,024,605	$35,184,508	$10,866,515	$58,467,559	$3,186,847

Betty T. Ferguson Recreations Complex currently under construction. Opening scheduled for September 2010.

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.

The fund was established by City Council for the FY 04-05 budget year by allocating .18 mill of ad valorem revenue for this purpose. During FY 04-05, no projects were scheduled so that these funds could be used for cash flow and as an emergency reserve as the City did not have a fund balance as of FY 04-05. This same approach was used for the FY 05-06 budget year. Funds accumulating in this fund are used for the City's first revenue bond proceeds which were deposited in this fund for capital projects such as a City Hall site, a public works complex, parks and other capital projects as City Council may direct.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Special Improvements Director	1
Project Manager	2
CIP Coordinator	1
Sub-Total	4

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Special Improvements Director	1
Project Manager	2
CIP Coordinator	1
Sub-Total	4

A new playground was installed at A.J. King Park.

Accomplishments, Goals and Objectives

FY 10-11 Accomplishments

- Completed Amphitheatre at BT Ferguson Complex.
- Completed installation of playground at A.J. King Park
- Completed the new 7,000 sq. ft recreation center at Miami Carol City Park.
- Completed installation of sports lighting at Miami Carol City Park & Brentwood Park.

FY 11-12 Goals and Objectives

- Began construction on North Dade Optimist Park
- Planning for new Senior Center.
- Replace playground at Miami Carol City Park.
- Start construction of the new City Hall/Police Complex

Organization Chart

City of Miami Gardens

FY 2011-2012 Annual Budget
Capital Projects Fund

CAPITAL PROJECTS FUND
OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	n/a	$80,244	$228,153	$347,245	$466,652	$468,236	$441,966
Operating Expenses	$1,903,748	$693,200	$2,723,729	$751,663	$461,054	$2,412,958	$744,881
Capital Outlay	$189,292	$10,715,790	$13,797,363	$47,602,135	$7,757,357	$13,426,230	$2,000,000
TOTAL DIVISION	$2,093,040	$11,489,234	$16,749,245	$48,701,043	$8,685,063	$16,307,424	$3,186,847
TOTAL CAPITAL PROJECT FUND	$2,093,040	$11,489,234	$16,749,245	$48,701,043	$8,685,063	$16,307,424	$3,186,847

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees		1	2	3	4	4	4
4. Operating Budget		$11,489,234	$16,749,245	$48,701,043	$8,685,063	$16,307,424	$3,186,847
Service Quantity							
5. # projects in construction		1	3	7	6	12	11
6. # projects in planning		5	10	15	18	11	10
7. # meetings		44	51	144	140	146	172
Efficiency Measures	n/a						
8. Projects handled/employee		6	6.5	7.3	6	6	5
Effectiveness Measures							
9. Projects complete on time %		n/a	100%	90%	90%	90%	90%
10. Projects @/under budget		n/a	2	3	5	11	8

Analysis

FY-11 was an important year as many of the projects for which we have been planning for years were completed or actually got underway. The same should be true for FY-12 with the commencement of additional improvements at a number of parks and the construction of the new City Hall complex.

Budget Detail by Fund
- Special Revenue Fund - –

The Special Revenue Fund is an accounting entity used to segregate those certain funds that come to the City designated for a specific purpose such as Law Enforcement Training Trust Fund revenues and Impact Fees. The City levies four impact fees on all new construction that it collects directly: Police Impact Fees, Administration, Open Space Impact Fees and Park Improvements Impact Fees. The County levies two additional: Transportation and Schools.

Estimates of revenue for the impact fees are based on historical trends adjusted by any known development projects coming on line during the fiscal year and an assessment of the general economic condition of the local development industry. Revenues from the court system (L.E.T.T.F.) are estimated on historical trends.

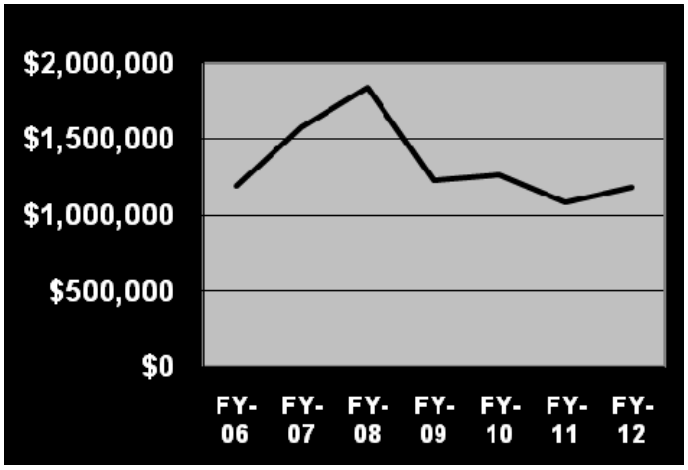
FY 2011-2012 Special Revenue Fund Estimated Revenues

Special Revenue Fund Revenues

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08*	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Police impact Fees	$31,081	$50,505	$45,125	$57,824	$41,669	$53,020	$50,000
Park Open Space Impact Fees	$107,123	$271,131	$74,115	$13,698	$70,636	$41,600	$42,500
Park Improvement Impact Fees	$114,032	$44,292	$62,970	$12,627	$65,950	$41,900	$42,800
L.E.T.T.F.	$13,348	$22,843	$14,280	$22,923	$18,385	$12,900	$11,000
Jazz Festival*	$163,916	$97,399	$428,599	$0	$0	$0	$0
Administration Impact Fees	$24,020	$25,723	$17,200	$2,197	$10,683	$6,400	$6,000
Interest	$0	$25,856	$52,558	$25,712	$0	$500	$500
Fund Balance Forward	$735,562	$1,181,902	$1,576,699	$1,835,449	$1,224,410	$1,257,289	$1,080,170
TOTAL FUND	$1,189,082	$1,719,651	$2,271,546	$1,970,430	$1,431,733	$1,413,609	$1,232,970

*Moved to General Fund for FY-09

Growth of Special Revenue Fund



Revenue decline in FY 09 through FY-11 is due to reduction in development-related activity and the transfers of special event donations from the Special Revenue Fund to the General Fund.

City of Miami Gardens

FY 2011-2012 Annual Budget
Special Revenue Fund

SPECIAL REVENUE FUND

Mission

The Special Revenue Fund is an accounting entity designed to ensure that funds that the City receives for specific operating and capital purposes are kept segregated until such time as they are needed. Segregation of these revenues is required by the particular authorizing statute (see Revenue Manual in the Appendix).

Staffing Level

Authorized Positions
Fiscal Year 2009-2010 F.T.E.

No operating positions

Authorized Positions
Fiscal Year 2010-2011 F.T.E.

No operating positions

Accomplishments, Goals and Objectives

FY 09-10 Accomplishments

n/a

FY 10-11 Goals and Objectives

n/a

Organization Chart

n/a

For the first time in FY 2008, the City utilized police impact fees to partially fund new vehicles and equipment for the department's expansion into specialized services. For FY-10, the City intends to utilize parks improvement impact fees for additional playgrounds.

SPECIAL REVENUE FUND

Fund Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	$0	$0	$0	$0	$0	$0	$0
Operating Expenses	$7,180	$142,952	$436,097	$190,666	$36,643	$18,439	$13,000
Capital Outlay	$0	$0	$0	$555,354	$137,805	$315,000	$1,219,970
TOTAL DIVISION	$7,180	$142,952	$436,097	$746,060	$174,445	$333,499	$1,232,970
TOTAL SPECIAL REVENUE FUND	$7,180	142,952	$436,097	$746,060	$174,445	$333,439	$1,232,970

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 10-11
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	0	0	0	0	0	0	0
4. Operating Budget	$7,180	$142,952	$436,097	$746,060	$174,445	$833,299	$1,232,970
Service Quantity							
Efficiency Measures	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Effectiveness Measures							

Analysis

Impact Fees accumulate in this fund for future use. Special event/program donations were transferred to the General Fund in FY-08 and the L.E.T.F. was established as an independent fund per state statutes.

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 for 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. Revenue for this initial year is estimated based on prior County operations within our municipality.

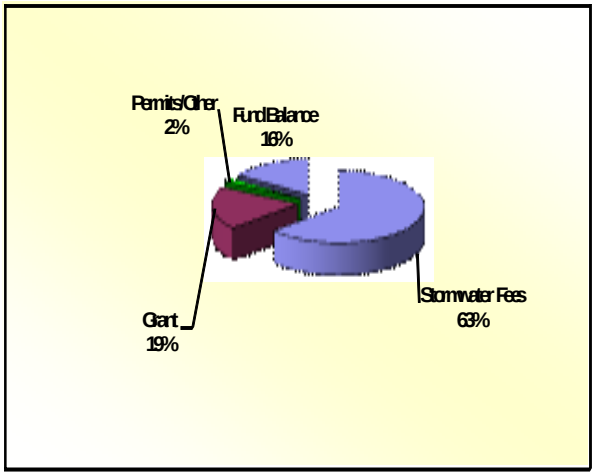
FY 2011-2012 Stormwater Utility Fund Estimated Revenues

Stormwater Utility Fund Revenues

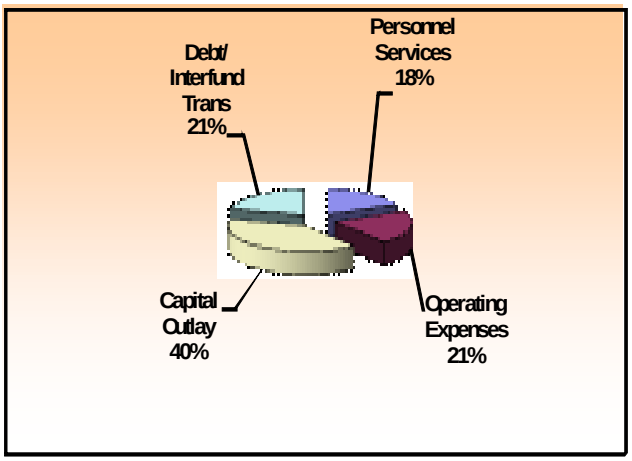
Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Stormwater Fees		$1,400,804	$3,473,074	$3,381,668	$3,456,364	$3,395,000	$3,225,250
Grant		$0	$0	$645,351	$88,275	$512,073	$975,000
Other	n/a	$8,959,486	$487,695	$34,966	$39,517	$26,000	$86,565
Fund Balance Forward		$0	$0	$479,360	$1,159,901	$1,375,440	$789,212
TOTAL FUND		$10,360,290	$3,960,769	$4,541,345	$4,744,057	$5,308,513	$5,076,027

Stormwater Fund Expenditures

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 2010-2011	F.T.E.
Floodplain Coordinator	1
Administrative Analyst	1
City Engineer	1
Engineers	2
Inspector	1
Superintendent	1
Street Sweeper Operator	1
Public Service Worker III	2
Public Service Worker I	2
Total	12

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Floodplain Coordinator	1
Administrative Analyst	1
City Engineer	1
Engineers	2
Inspector	1
Superintendent	1
Street Sweeper Operator	1
Public Service Worker III	2
Public Service Worker I	2
Total	12

Accomplishments, Goals and Objectives

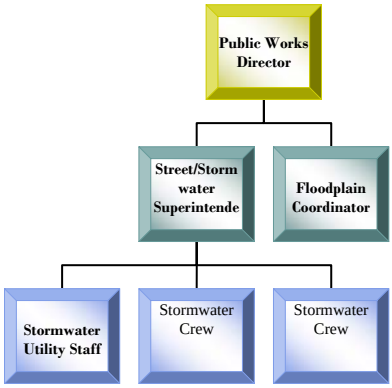
FY 10-11 Accomplishments

- Completed NW 12 Avenue and NW 175 St. drainage project.
- Completed NW 38 Avenue and NW 203 St. Stormwater/Swale drainage project
- Completed NW 30 Ave and NW 211 Street Stormwater/Swale drainage project.
- Completed NW 161/162 Street and NW 26 Ave/Bunche Park Dr Stormwater/Swale drainage project..
- Completed NW 38 Court and NW 185 Street Stormwater/Swale drainage project.

FY 10-11 Goals and Objectives

- Begin construction of the NW 21 Avenue/NW 194 Street area drainage project using funds received under the South Florida water Management District.
- Begin design and construction of 3 stormwater projects (South Florida Water Management District Share Funding): NW 38 Court/NW 210 Street, NW 158/159 street, NW 27-32 Ave., and NW 191 Street/NW 10 Court.
- Contracting with a private canal cleaning company versus Miami-Dade County.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
Stormwater Utility Fund

STORMWATER UTILITY FUND
OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services		$10,367	$300,890	$633,746	$855,314	$899,021	$920,874
Operating Expenses		$928,223	$3,058,995	$2,130,652	$2,100,719	$2,193,388	$2,142,110
Capital Outlay		$8,954,785	$0	$0	$0	$1,426,892	$2,013,043
TOTAL DIVISION	n/a	$9.893,375	$3,359,885	$2,794,398	$2,956,033	$4,519,301	$5,076,027
TOTAL STORMWATER UTILITY FUND		$9,893,375	$3,359,885	$2,794,398	$2,956,033	$4,519,301	$5,076,027

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile		(PartialYear)					
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees		0	6	6	7	7	
4. Operating Budget		$9,893,375	$3,359,885	$2,794,398	$2,956,033	$4,519,301	$5,076,027
Service Quantity	n/a						
5. # Catch Basins Cleaned		45	200	348	350	700	600
6. # Miles of Streets Cleaned		0	250	1185	1250	1186	1000
7. Linear feet of pipe Cleaned		n/a	25,000	8,221	25,000	20.075	20,000
8. # Manholes Cleaned		1	15	155	600	746	600
9. # Construction Projects		1	2	7	2	6	5
Efficiency							
10. # Basins Cleaned/ Employee		n/a	n/a	33	58	88	86
11. Ave Cost per mile/ street	n/a	n/a	n/a	$2,363	$2,000	$2,000	$2,000
Effectiveness Measures							
12. Customer Survey Rating		n/a	Fair	Good	Good	Good	Good

Analysis

In FY2010-11, four construction projects were completed minimize flooding in the community. In addition, it is anticipated that by routine street cleaning and drain/catch basin cleaning will reduce minor flooding caused by clogged drainage systems. For FY 2012, the City has secured a matching grant to begin the canal dredging project.

Budget Detail by Fund
-- Community Development Block Grant Fund --

The Department of Community Development Block was originally formed to administer funds received from the U.S. Department of Housing and Urban Development. At present, the Department administers Community Development Block Grant Program (CDBG) funds to assist low to moderate income individuals, households and eligible areas. Additionally, the City periodically applies for and receives grant funds from county, state and federal agencies to carry out activities related to housing and other community development programs. Over the past 3 fiscal years, the City has been awarded over $8.7 million from two separate funding rounds of Neighborhood Stabilization Program (NSP) funds in addition to $1.9 million of other stimulus funds.

FY 2011-2012
CDBG Fund Estimated Revenues

CDBG Fund Revenues

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
CDBG Grant	n/a	$674,473	$1,442,913	$995,960	$1.411,168	$800,000	$1,263,947
Other Grants	n/a	$0	$406,423	$2,713,714	$4,882,134	$1,603,868	$0
TOTAL FUND		$674,473	$1,849,336	$3,709,674	$6,293,302	$2,403,868	$1,263,947

Before

After

City of Miami Gardens

FY 2011-2012 Annual Budget
CDBG Fund

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Mission

The Community Development Block Grant Fund was created to administer funds received pursuant to the Department of Housing and Urban Development's Community Development Block Grant Program (CDBG) and other eligible programs. The mission of the Fund's activities is to assist low to moderate income individuals and households in housing, public services and economic development activities.

Staffing Level

Authorized Positions

Fiscal Year 2010-2011	F.T.E.
Community Development Director	*
Economic Development Manager	1
Community Development Specialist	1
Administrative Assistant	2
NSP Project Coordinator	1
NSP Project Administrator	1
NSP Support Clerk	1
Housing Inspector	1
Sub-Total	8

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Community Development Director	*
Community Development Specialist	2
Administrative Assistant	2
NSP Project Coordinator	1
NSP Project Administrator	1
Housing Inspector	1
Sub-Total	7

* Assistant City Manager also serves as Director

Housing Rehabilitation Project by the City

Accomplishments, Goals and Objectives

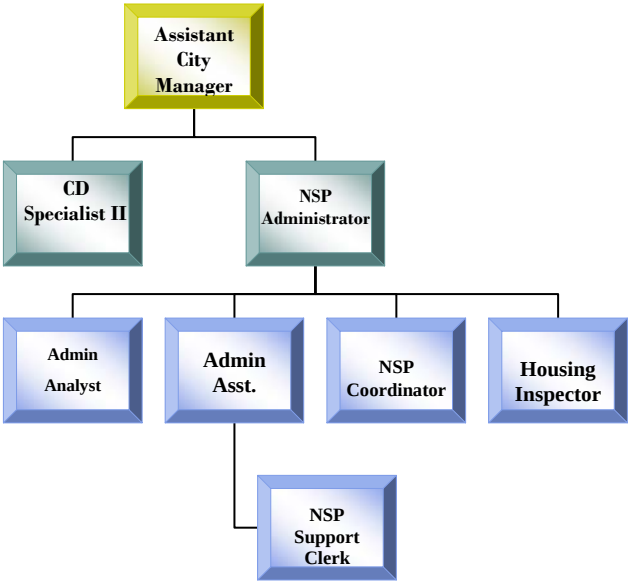
FY 10-11 Accomplishments

- Assist 14 low to moderate income families with new roofs and other critical repairs for their homes
- Assisted 68 low-to-moderate income families with energy efficient retrofits to their homes.
- Completed 2 infrastructure improvement projects in the Kings Garden and Bunche Park neighborhoods.
- Completed 3 capital Improvement projects in Miami Carol City Park and Brentwood Park.
- Completed one commercial façade improvement.

FY 11-12 Goals and Objectives

- To serve 7 eligible families in the repair of their homes.
- To serve 10 eligible families with energy efficient improvements to their homes.
- To award Façade renovation grants to eligible businesses.
- To begin community infrastructure improvements in the Vista Verde area.
- To complete capital improvement projects at Brentwood Park, Bunche Park and Miami Carol City Park.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
CDBG Fund

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Fund Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Estimated FY 09-10	Budget FY 10-11	Budget FY 11-12
Personnel Services		$195,999	$212,085	$445,483	$676,638	$282,158	$245,105
Operating Expenses		$511,154	$1,384,875	$3,473,542	$5,147,718	$2,121,710	$1,018,842
Capital Outlay		$0	$0	$0	$0	$0	$0
TOTAL DIVISION	n/a	$707,153	$1,596,960	$3,919,025	$5,824,356	$2,403,868	$1,263,947
TOTAL CDBG FUND		$707,153	$1,596,960	$3,919,025	$5,824,356	$2,403,868	$1,263,947

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	109,272	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq. Miles
3. # FTE Employees		4	4	4	8	7	8
4. Operating Budget		$707,154	$1,596,960	$3,919,025	$5,824,356	$2,403,868	$1,263,947
Service Quantity							
5. # Homes Repaired		10	30	32	45	82	17
6. # Facades Upgraded		0	0	1	0	1	1
7. # Non-profits Assisted		3	4	5	46	4	5
Efficiency Measures	n/a						
8. % of project funds expended		79%	75%	90%	90%	90%	30%
Effectiveness Measures							
10. Total Program Participants		20	80	133	150	100	150

Analysis

The CDBG program continues to provide assistance to low-to-moderate income individuals and families as well as businesses throughout the City. Staff has taken the lead in responding to the national foreclosure crisis by bringing industry, non-profit and governmental leaders to the table for strategies to address problems within the City. This effort received national attention through an article in Time Magazine.

Budget Detail by Fund
State Housing Initiative Partnership (S.H.I.P.) Grant

The S.H.I.P. Grant Fund was created to administer funds received pursuant to the Florida S.H.I.P. Grant Program. These funds are designed to assist low-to-moderate income areas in housing-related activities. Allocation is based on a State formula. For the past two years, the City did not receive any funding under this program. For FY 11-12, the City has received a small allocation to carry out housing rehabilitation activities.

FY 2011-2012 State Housing Initiative Partnership Fund (S.H.I.P.) Estimated Revenues

SHIP Fund Revenues

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
SHIP Grant	n/a	$91,893	$657,872	$578,827	$20,882	$0	0
Other	n/a	$433	$2,824	$406	$3,283	$7,600	$58,714
Fund Balance Forward	n/a	$0	$73,526	$118,046	$335,246	$144,711	$58,714
TOTAL FUND		$92,326	$734,222	$697,279	$359,411	$152,311	$58,714

Before and After Pictures of the City's Second Replacement Home which was primarily funded with SHIP dollars.

City of Miami Gardens

FY 2011-2012 Annual Budget
SHIP Fund

S.H.I.P. GRANT FUND

Mission

The SHIP Grant Fund was created to administer funds received pursuant to the Florida DCA program State Housing Partnership Initiative.. The mission of the Fund's activities is to meet the special housing needs low to moderate income households in production and preservation of affordable housing.

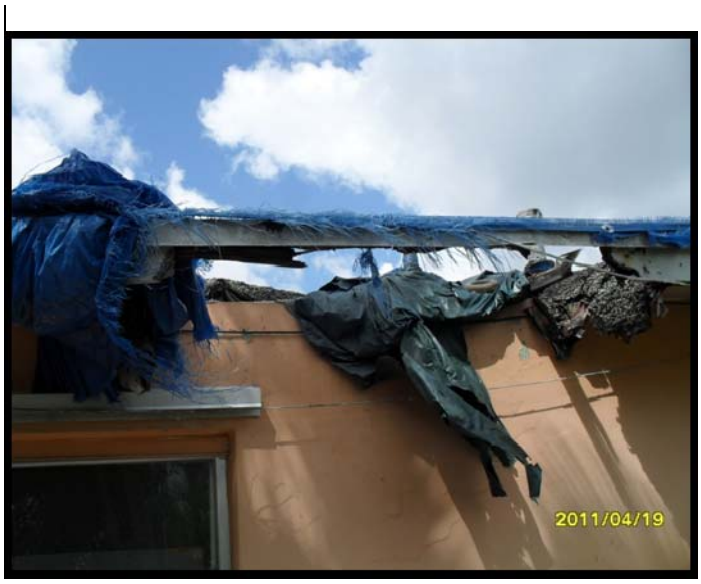
Staffing Level

Authorized Positions
Fiscal Year 2009-2010 F.T.E.

No employees

Authorized Positions
Fiscal Year 2010-2011 F.T.E.

No employees



Roof Repairs Program

Accomplishments, Goals and Objectives

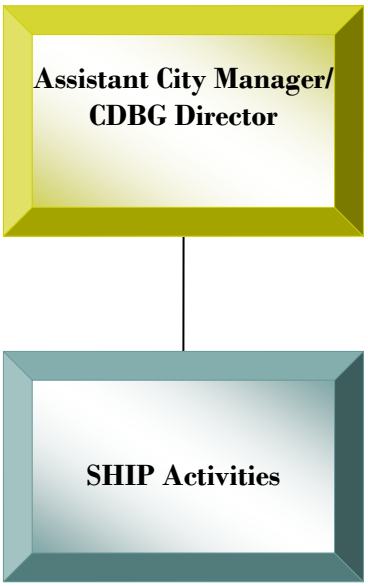
FY 10-11 Accomplishments

- Assisted 4 eligible families in the repair of their homes.
- Completed 5 households with Down Payment Assistance.

FY 11-12 Goals and Objectives

- To assist homeowners needed emergency roof repair until limited funding is exhausted.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
SHIP Fund

S.H.I.P. GRANT FUND

Fund Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	n/a	$7,820	$73,723	$47,425	$0	$0	$0
Operating Expenses	n/a	$0	$542,453	$314,607	$214,700	$144,711	$58,714
Capital Outlay	n/a	$10,980	$0	$0	$0	$0	$0
TOTAL DIVISION		$18,800	$616,176	$362,032	$214,700	$144,711	$58,714
TOTAL SHIP FUND		$18,800	$616,176	$362,032	$214,700	$144,711	$58,714

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq.
3. # FTE Employees		0	0	0	0	0	0
4. Operating Budget		$18,800	$616,176	$362,0320	$214,700	$144,711	$58,714
Service Quantity							
5. # Homes Repaired		3	10	7	1	0	1
6. # Homes Replaced				1	0	0	0
Efficiency Measures	n/a						
8. % of project funds expended		79%	75%	90%	92%	100%	100%
Effectiveness Measures							
10. Total Program Participants		10	35	80	1	1	1

Analysis

The City received a small allocation for FY 11-12. The City is planning to use these funds to assist homeowners for emergency roof repair.

City of Miami Gardens

FY 2011-2012 Annual Budget
LETF Fund

The Law Enforcement Trust Fund was created in FY-2008 upon assumption of policing duties within the City from the Miami-Dade Police Department. This Fund consists of confiscated cash and cash received by the sale of confiscated non-cash assets taken from criminal activities and that has been awarded to the City by the Court. Prospective budgeting of these revenues is not allowed under State Law; however, we can budget carry-over funds from previous years.

FY 2011-2012
Law Enforcement Trust Fund (L.E.T.F.)
Estimated Revenues

LETF Fund Revenues

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Confiscations	n/a	n/a	$16,900	$22,910	$104,405	$64,200	$0
Other	n/a	n/a	$141	$340	$263	$0	$0
Fund Balance Forward	n/a	n/a	$0	$17,041	$40,291	$144,959	$114,995
TOTAL FUND			$17,041	$40,291	$144,959	$209,159	$114,995

City of Miami Gardens

FY 2011-2012 Annual Budget
LETF Fund

LAW ENFORCEMENT TRUST FUND

Mission

The Law Enforcement Trust Fund was established pursuant to state statutes to account for money and liquidated property confiscated by the police department and awarded to the City by the Courts. Statutes prohibit the budgeting of anticipated funds. (See the Revenue Manual in the appendix for a full explanation of this activity).

Staffing Level

Authorized Positions
Fiscal Year 2009-2010 F.T.E.

No employees

Authorized Positions
Fiscal Year 2010-2011 F.T.E.

No employees

Cash and other items confiscated as a result of police operations.

Accomplishments, Goals and Objectives

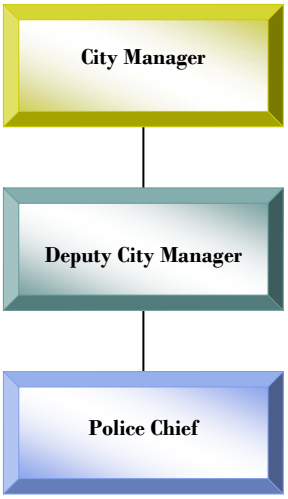
FY 10-11 Accomplishments

- Purchase partial Telestaff program for police scheduling.

FY11-12 Goals and Objectives

- To utilize available fund to support police operation consistent with the law.

Organization Chart



City of Miami Gardens

FY 2011-2012 Annual Budget
LETF Fund

L.E.T.F. FUND

Fund Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-00	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	n/a	n/a	$0	$0	$0	$55,000	$0
Operating Expenses	n/a	n/a	$0	$0	$0	$39,164	$114.995
Capital Outlay	n/a	n/a	$0	$0	$0	$ 0	$0
TOTAL DIVISION			$0	$0	$0	$94,164	$114,995
TOTAL LETF FUND	n/a	n/a	$0	$0	$0	$94,164	114,995

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees				0	0	0	0
4. Operating Budget				$0	$0	$94,164	$114,995
Service Quantity							
5.							
Efficiency Measures	n/a	n/a	n/a	n/a	n/a	n/a	n/a
8.							
Effectiveness Measures							
10.							

Analysis

The LETF program began with the inception of our police department. Fund must be used for non-recurring enhancements to the department. It is illegal to budget future estimated funds.

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FY 2011-2012 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 2011-2012
Debt Service Fund
Estimated Revenues

Debt Service Fund Revenues

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 07-08	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Transfers-in	n/a	n/a	n/a	$6,012,341	$6,637,910	$7,257,892	$6,167,709
Fund Balance Forward	n/a	n/a	n/a	$0	$0	$0	$0
TOTAL FUND				$6,012,341	$6,637,910	$7,257,892	$6,167,709

City of Miami Gardens

FY 2011-2012 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 form 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 2010-2011 F.T.E.

No employees

Authorized Positions
Fiscal Year 2011-2012 F.T.E.

No employee

Accomplishments, Goals and Objectives

FY 10-11 Accomplishments

n/a

FY 11-12 Goals and Objectives

n/a

Typical Bond Projects

Left: *New parkland purchase, Rolling Oaks Park;* ***Below center:*** *Vehicles and major equipment;* ***Upper right****: NW 27th Avenue Beautification Project;* ***Lower right:*** *New Police Station.*

City of Miami Gardens

FY 2011-2012 Annual Budget
Debt Service Fund

DEBT SERVICE FUND

Fund Budget

Expenditures

Category	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Personnel Services	n/a	n/a	n/a	$0	$0	$0	$0
Operating Expenses	n/a	n/a	n/a	$6,012,341	$6,637,910	$7,257,889	$6,167,709
Capital Outlay	n/a	n/a	n/a	$0	$0	$0	$0
TOTAL DIVISION				$6,012,341	$6,637,910	$7,257,889	$6,167,709
TOTAL DEBT SERVICE FUND				$6,012,341	$6,637,910	$7,257,889	$6,167,709

Performance Indicators

	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Estimated FY 10-11	Budget FY 11-12
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees		0	0	0	0	0	0
4. Operating Budget	n/a	n/a	n/a	$6,012,341	$6,739,794	$7,257,892	$6,167,709
Service Quantity							
5.							
Efficiency Measures	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6.							
Effectiveness Measures							
7.							

Analysis

The Debt Service Fund was started mid-year in FY-08. Current Taxable value to Debt ration is 3%

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Budget-Related
Charts, Graphs & Tables

This section provides the user selected charts and graphs that suppliment the material presented in the main body of this document. These provide additional detail and in some cases, a graphic representation of previous narrative.

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Budget Summary
City of Miami Gardens- Fiscal Year 2011-2012

General Fund 6.5616

ESTIMATED REVENUES	General Fund	Capital Projects Fund	Special Revenue Fund	Debt Service Fund	Stormwater Fund	Transportation Fund	CDBG Fund	S.H.I.P. Fund	Law Enforcement Trust Fund	Development Services Fund	Total All Funds
Taxes:	Millage Per $1000										
Ad valorem Taxes 6.5616	21,662,864	-	-	-	-	-	-	-	-	-	**21,662,864**
Fuel Taxes	-	-	-	-	-	2,178,690	-	-	-	-	**2,178,690**
Franchise Fees	4,020,000	-	-	-	-	-	-	-	-	-	**4,020,000**
Intergovernmental	9,429,315	-	-	-	-	1,034,927	-	-	-	-	**10,464,242**
Utility Taxes	10,140,917	-	-	-	-	-	-	-	-	-	**10,140,917**
Fines and Forfeitures	3,349,642	-	11,000	-	-	-	-	-	-	-	**3,360,642**
Licenses and Permits	1,842,500	-	-	-	35,000	36,000	-	-	-	2,169,080	**4,082,580**
Miscellaneous/Interest Income	1,871,749	300,000	500	-	2,000	8,550	-	200	-	305,730	**2,488,729**
Charges for Services	4,273,468	-	-	-	3,274,815	-	-	-	-	-	**7,548,283**
Grants & Loans	706,175	2,000,000	-	-	975,000	35,000	1,263,947	50,914	-	-	**5,031,036**
Impact Fees	-		141,300	-	-	-	-	-	-	-	**141,300**
TOTAL SOURCES	**57,296,630**	**$2,300,000**	**$152,800**	**-**	**$4,286,815**	**$3,293,167**	**$1,263,947**	**$51,114**	**-**	**$2,474,810**	**71,119,283**
Transfers In	1,417,094	886,847	-	6,167,709	-	171,273	-	-	-	-	**8,642,922**
Fund Balances/Reserves/Net Assets	1,823,358	-	1,080,170	-	789,212	-	-	7,600	114,995	-	**3,815,335**
TOTAL REVENUES, TRANSFERS & BALANCES	**60,537,081**	**$3,186,847**	**$1,232,970**	**$6,167,709**	**$5,076,027**	**$3,464,440**	**$1,263,947**	**$58,714**	**$114,995**	**$2,474,810**	**83,577,540**
EXPENDITURES											
General Government	15,810,302	2,454,866	-	-	-	-	-	-	-	1,927,446	**20,192,614**
Public Safety	28,513,534	-	13,000	-	-	-	-	-	-	-	**28,526,534**
Physical Environment	-	-	-	-	4,008,421	-	-	-	-	-	**4,008,421**
Transportation	-	-	-	-	-	2,568,117	-	-	-	-	**2,568,117**
Parks & Recreation	6,277,450	-	-	-	-	-	-	-	-	-	**6,277,450**
Human Services	-	-	-	-	-	-	1,188,947	-	-	-	**1,188,947**
Housing	-	-	-	-	-	-	-	51,114	-	-	**51,114**
Debt Services	-	-	-	6,167,709	686,505	-	-	-	-	-	**6,854,214**
TOTAL EXPENDITURES	**50,601,286**	**$2,454,866**	**$13,000**	**$6,167,709**	**$4,694,926**	**$2,568,117**	**$1,188,947**	**$51,114**	**$0**	**$1,927,446**	**$69,667,411**
Transfers Out	5,970,123	731,981	41,030	-	381,101	896,322	75,000	-	-	547,364	**8,642,922**
Fund Balances/Reserves/Net Assets	3,965,672	-	1,178,940	-	-	-	-	7,600	114,995	-	**5,267,207**
TOTAL APPRORIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**60,537,081**	**$3,186,847**	**$1,232,970**	**$6,167,709**	**$5,076,027**	**$3,464,440**	**$1,263,947**	**$58,714**	**$114,995**	**$2,474,810**	**$83,577,540**

FY-11 General Fund Budget and Five-Year Pro Forma

City of Miami Gardens

FY 2011-2016 Estimated Annual Budget

General Fund

REVENUES	FY 2011 Estimated	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget
Ad Valorem Taxes	19,500,000	21,662,864	22,312,750	23,205,260	24,133,470	25,098,809
Utility Taxes	10,371,892	10,140,917	10,343,735	10,654,047	10,973,669	11,302,879
Franchise Fees	3,660,682	4,020,000	4,187,760	4,613,393	4,784,208	4,961,485
Licenses, Permits & Fees	1,747,385	1,842,500	1,920,500	1,957,538	1,990,251	2,023,657
Intergovernmental Revenues	10,292,236	10,135,490	9,590,626	9,782,827	9,982,926	10,178,795
Charges for Services	4,411,979	4,689,268	4,810,828	4,868,028	4,947,028	4,952,028
Fines & Forfeitures	2,949,513	3,349,642	3,213,000	3,144,000	3,013,000	2,873,000
Miscellaneous Revenues	1,459,193	1,368,949	1,435,478	1,480,513	1,474,553	1,524,099
Other sources	1,701,532	1,417,094	2,338,350	1,667,117	1,696,459	1,726,389
Fund Balance	7,334,302	0	0	0	0	0
Total General Fund Revenues	**$63,428,714**	**$58,626,723**	**$60,153,028**	**$61,372,722**	**$62,995,565**	**$64,641,140**
	-9.69%	-7.57%	2.60%	2.03%	2.64%	2.61%

EXPENDITURES	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget
Legislative	415,764	358,000	364,502	370,490	377,296	384,330
City Manager	992,522	851,773	939,133	961,974	992,962	1,025,179
Media & Special Events	2,618,804	2,243,850	2,251,833	2,297,419	2,356,039	2,427,031
City Clerk	576,357	619,924	645,379	661,127	682,359	704,865
Finance	702,163	638,244	667,944	683,345	704,776	727,364
Human Resources	787,594	784,323	818,359	838,342	865,523	894,122
City Attorney	513,040	500,279	523,785	529,166	535,513	542,449
School Crossing Guards	694,693	670,940	683,886	690,908	700,171	709,834
Police Department	30,567,960	28,484,908	29,278,705	29,975,162	30,905,887	31,873,537
Code Enforcement	1,343,763	1,419,385	1,473,578	1,509,856	1,558,994	1,610,446
Recreation Division	4,942,244	4,771,943	4,874,158	4,983,355	5,131,584	5,293,406
Parks Division	1,602,986	1,505,507	1,554,304	1,591,564	1,641,489	1,694,947
Purchasing	319,906	300,332	314,245	322,031	332,704	343,772
Information Technology	2,445,457	2,305,528	2,186,477	2,213,979	2,277,038	2,348,010
Fleet	1,837,887	1,975,860	2,785,656	2,026,509	2,079,083	2,142,274
Non-Departmental**	18,578,517	9,782,928	10,759,916	11,683,635	11,389,978	11,515,635
Total General Fund Expenditures	**$68,939,657**	**$57,213,724**	**$60,121,861**	**$61,338,863**	**62,531,397**	**64,237,201**
	-6.00%	-17.01%	5.08%	2.02%	1.94%	2.73%

OPERATIONS	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2015 Budget
Revenues Over/(Under Expenditures)	-$5,510,944	$1,412,999	$31,167	$33,860	$464,168	$403,939

FUND BALANCE	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2015 Budget
Revenues Over/(Under Expenditures)	$1,823,359	$3,236,358	$3,267,525	$3,301,385	$3,765,553	$4,169,492

Millage Equivalent of City Services
1 mill = $3,293,840

For illustrative purposes, I have calculated the millage equivelant of each City service. In orther words, if residents had to pay through their taxes property ONLY for City operations, they would pay almost 26 mills in taxes instead of the 6.5616 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 11-12 Budget Expenditures	Millage Equivalent	
Legislative	$358,001	0.11	mills
City Manager	$851,773	0.26	mills
Media & Special Events	$2,243,850	0.68	mills
City Clerk	$619,924	0.19	mills
Finance	$638,244	0.19	mills
Human Resources	$784,323	0.24	mills
City Attorney	$500,279	0.15	mills
School Crossing Guards	$670,940	0.20	mills
Police	$27,842,594	8.45	mills
Code Enforcement	$1,419,385	0.43	mills
Recreation	$6,277,450	1.91	mills
Non-Departmental	$13,748,600	4.17	mills
Public Works	$3,464,440	1.05	mills
Planning	$543,147	0.16	mills
Building	1,931,664	0.59	mills
Purchasing	$300,332	0.09	mills
Information Systems	$2,305,527	0.70	mills
Fleet Maintenance	$1,975,859	0.60	mills
Capital Projects	$3,186,847	0.97	mills
Special Revenue Fund	$1,232,970	0.37	mills
Stormwater	$5,076,027	1.54	mills
CDBG	$1,263,947	0.38	mills
SHIP	$58,714	0.02	mills
LETF	$114,995	0.03	mills
Debt Service	$6,167,709	1.87	mills
TOTAL CITY DEPARTMENTS	**$83,577,540**	**25.37**	**mills**
ACTUAL CITY MILLAGE		**6.5616**	**mills**

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
Poositions by Fund/Dept	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**
GENERAL FUND										
Legislative	0	1	1.5	2	2	2	2	3	0	0
City Manager	0	5	5	5	8	9	9	10	9	7.5
City Clerk	1	1	2	2	2	4	4	4	7	7
City Attorney	0	0	0	0	0	0	0	3	3	3
Human Resources	0	2	3	3	7	8	9	9	9	8
Finance	0	0	2	4	7	7	7	7	7	6.5
Code Enforcement	0	0	15	18	24	24	24	27	24	23
Law Enforcement	0	37	39.5	42	213.5	242.5	283.5	301	292	288.5
Parks & Recreation	0	0	20	119.5	110.5	104.5	106	119.5	105.5	96.2
Purchasing	0	0	2	2	2	3	4	4	4	4
Information Services	0	0	1	2	3.5	7	9	11	11	12
Fleet	0	0	0	1	2	2	2	3	3	3
General Fund	**1**	**46**	**91**	**200.5**	**381.5**	**413**	**459.5**	**501.5**	**474.5**	**458.7**
TRANSPORTATION FUND										
Administrative Division		0	3	3	3	5	4	4	4	3
KMGB Program Division		1	1.5	1.5	2	2	2	2	2	2
Streets Division		0	12	21	23	25	25	25	25	27
Transportation Fund		**1**	**16.5**	**25.5**	**28**	**32**	**31**	**31**	**31**	**32**
DEVELOPMENT SVCS. FUND										
Planing Division			7	8	8	8	7	6	6	5
Building Division			7	10.5	24	32	27.5	19	18	16.5
Development Services Fund			**14**	**18.5**	**32**	**40**	**34.5**	**25**	**24**	**21.5**
CDBG Fund										
CDBG Department					4	4	4	8	8	8
CDBG Fund					**4**	**4**	**4**	**8**	**8**	**8**
CAPITAL PROJECTS FUND										
CIP Operating Division					2	3	3	4	4	4
Capital Projects Fund					**2**	**3**	**3**	**4**	**4**	**4**
STORMWATER FUND										
Stormwater Utility Division					4	12	12	12	12	12
Stormwater Fund					**4**	**12**	**12**	**12**	**12**	**12**
TOTAL CITY POSITIONS	**1**	**47**	**121.5**	**244.5**	**451.5**	**504**	**544**	**581.5**	**553.5**	**536.2**

General Fund Expenditures for FY-11-12

CITY OF MIAMI GARDENS
LISTING OF TOP EXPENDITURES-GENERAL FUND

	FY 2011-12 Budget	% of Total
Salaries	$28,701,493	50.73%
Health Insurance Benefits	3,187,189	5.63%
Retirement	3,121,948	5.52%
Payroll taxes	2,161,263	3.82%
Workers/Unemployment Comp	1,035,880	1.83%
ICMA Deferred	99,837	0.18%
Total Salaries & Benefits	**38,307,610**	**67.72%**
Transfer to Debt Service	5,124,307	9.06%
Contractual services	2,264,246	4.00%
Other misc expenditures	2,200,412	3.89%
Special events	2,025,000	3.58%
Gasoline	1,175,340	2.08%
Operating supplies	989,409	1.75%
Insurance	998,440	1.76%
Utilities	958,813	1.69%
Rentals and Leases	886,600	1.57%
Transfers to other funds	845,817	1.50%
Professional services	618,915	1.09%
Capital Outlay	176,500	0.31%
Total Operating Expenditures	**18,263,799**	32.28%
Total Budgeted Expenditures(Cash Outflow)	**56,571,409**	100.00%
Adjustments:		
Reserves	3,965,672	
Total Budgeted Expenditures	**60,537,081**	

Miami-Dade County Municipalities' Official Population for use in Preparing the FY 2011-2012

Adjusted 2010 Population Estimates for Florida's Counties and Municipalities Used for the FY 2011-12 State Revenue-Sharing Calculations					
County / Municipality	April 1, 2010 Total Population	April 1, 2010 Inmate Population	April 1, 2010 Total Population Less Inmates	Municipal Annexations, De-annexations, or Corrections	Adjusted Total Population Used for State Revenue Sharing
Aventura	35,762	-	35,762	-	35,762
Bal Harbour	2,513	-	2,513	-	2,513
Bay Harbor Islands	5,628	-	5,628	-	5,628
Biscayne Park	3,055	-	3,055	-	3,055
Coral Gables	46,780	-	46,780	-	46,780
Cutler Bay	40,286	-	40,286	-	40,286
Doral	45,704	-	45,704	-	45,704
El Portal	2,325	-	2,325	-	2,325
Florida City	11,245	-	11,245	-	11,245
Golden Beach	919	-	919	-	919
Hialeah	224,669	-	224,669	-	224,669
Hialeah Gardens	21,744	-	21,744	-	21,744
Homestead	60,512	18	60,494	-	60,494
Indian Creek Village	86	-	86	-	86
Islandia	18	-	18	-	18
Key Biscayne	12,344	-	12,344	-	12,344
Medley	838	-	838	-	838
Miami	399,457	2,465	396,992	-	396,992
Miami Beach	87,779	-	87,779	-	87,779
Miami Gardens	107,167	-	107,167	-	107,167
Miami Lakes	29,361	-	29,361	-	29,361
Miami Shores	10,493	-	10,493	-	10,493
Miami Springs	13,809	-	13,809	-	13,809
North Bay	7,137	-	7,137	-	7,137
North Miami	58,786	-	58,786	-	58,786
North Miami Beach	41,523	-	41,523	-	41,523
Opa-locka	15,219	-	15,219	-	15,219
Palmetto Bay	23,410	-	23,410	-	23,410
Pinecrest	18,223	-	18,223	-	18,223
South Miami	11,657	-	11,657	-	11,657
Sunny Isles Beach	20,832	-	20,832	-	20,832
Surfside	5,744	-	5,744	-	5,744
Sweetwater	13,499	-	13,499	6,464	19,963
Virginia Gardens	2,375	-	2,375	-	2,375
West Miami	5,965	-	5,965	-	5,965
Unincorporated County	1,109,571	7,516	1,102,055	(6,464)	1,095,591

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

Miami-Dade County FY 2011-2012
July 1 Property Tax Roll

Taxing Authority	2010 Taxable Value	2011 Preliminary Taxable Value	Taxable Value % Change
Aventura	$7,244,606,607	$7,290,643,319	0.64%
Bal Harbor	$2,369,002,301	$2,343,445,178	-1.08%
Bay Harbor Islands	$606,645,530	$577,100,052	-4.87%
Biscayne Park	$131,494,615	$127,623,349	-2.94%
Coral Gables	$11,823,977,120	$11,870,832,915	0.40%
Cutler Bay	$1,745,502,655	$1,734,807,493	-0.61%
Doral	$8,923,466,199	$8,493,113,629	-4.82%
El Portal	$86,425,622	$89,404,211	3.45%
Florida City	$551,033,845	$468,616,500	-14.96%
Golden Beach	$644,237,679	$630,682,606	-2.10%
Hialeah	$7,751,713,671	$7,286,368,554	-6.00%
Hialeah Gardens	$988,038,063	$926,601,528	-6.22%
Homestead	$2,053,845,128	$1,874,518,067	-8.73%
Indian Creek	$322,054,646	$322,618,125	0.17%
Islandia	$302,103	$303,751	0.55%
Key Biscayne	$5,429,760,280	$5,522,872,647	1.71%
Medley	$1,883,748,562	$1,759,609,898	-6.59%
Miami	$31,466,457,890	$30,352,746,208	-3.54%
Miami Beach	$22,104,742,947	$21,978,289,928	-0.57%
Miami Gardens	**$3,717,102,853**	**$3,467,200,467**	**-6.72%**
Miami Lakes	2556808384	$2,475,843,932	-3.17%
Miami Shores	$721,173,823	$719,515,491	-0.23%
Miami Springs	$902,535,320	$905,241,464	0.30%
North Bay Village	$691,801,219	$644,791,383	-6.80%
North Miami	$2,236,444,714	$2,078,776,841	-7.05%
North Miami Beach	$1,806,996,277	$1,742,065,964	-3.59%
Opa-Locka	$784,617,230	$714,677,660	-8.91%
Palmetto Bay	$2,389,172,061	$2,358,676,121	-1.28%
Pinecrest	$3,517,339,939	$3,551,445,114	0.97%
South Miami	$1,422,628,241	$1,413,775,283	-0.62%
Sunny Isles Beach	$5,630,235,847	$5,848,080,278	3.87%
Surfside	$1,067,725,255	$1,017,658,274	-4.69%
Sweetwater	$331,636,807	$1,203,307,811	262.84%
Virginia Gardens	$206,513,451	$186,360,085	-9.76%
West Miami	$310,715,213	$295,840,581	-4.79%

Distribution of Ad Valorem Tax Levy

	FY-03*	FY-04*	FY-05	FY-06	FY-07	FY-08	FY-09	FY-10	FY-11	FY-12
Operating Budget	2.4	2.4	3.276	3.3198	5.0288	4.6395	3.7912	4.3213	5.2716	5.6348
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
Total Levy	2.4	2.4	3.6484	3.6384	5.1488	5.1488	5.1402	5.3734	5.7141	6.5616

* City incorporated May 13, 2003. FY 2002-2003 and FY 2003-2004 rates were set by the County.

Analysis of Adopted Tax Levy

Property Valuation - 2011

Current Year Taxable Value of Real Property for Operating Purposes	$3,071,139,914
Current Year Taxable Value of Personal Property for Operating Purposes	$ 396,060,533
Current Year Taxable Value of Central Assessed Property	$ 0
Current Year Gross Taxable Value for Operating Purposes	$3,467,200,467
Current Year Net New Taxable Value (New Construction)	$ 39,999,114
Current Year Gross Taxable Value	$3,427,201,353

Projected Levy

Prior Year Levy	$5.7141 per $1,000
Prior Year Ad Valorem Proceeds	$ 20,258,846
Current Roll-Back Rate	$ 5.9112 per $1,000
Current Year Millage Rate	$ 6.5616 per $1,000
Total Ad Valorem Taxes Proposed to be Levied	$ 21,612,864

Legal Debt Margin – Direct & Overlapping Debt Tax Year 2011 (Unaudited)

Assessed Valuation

Certified Tax Valuation – 2011 ..... $3,467,200,467

Debt Limit

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

Gross Debt

Authorized and Outstanding Debt ..... $ 111,762,009

(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 ..... $ 7,869,914

Net Debt

Authorized and Outstanding Debt ..... $ 103,892,095

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	$186,962,023,337
City Valuation as a Percent of County Valuation	2.03%
Miami-Dade County Debt (% Applicable to City)	$ 11,501,000
Miami-Dade County Schools (% Applicable to City)	$ 17,425,000
City of Miami Gardens	$ 103,892,095
City Debt per capita	$ 969.41
Current debt service to available funds ratio (Total FY-2012 Debt Payments/FY-12 General Fund Expenditures)	8.54%

Estimated Changes & History in General Fund Fund Balance

	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10*	FY 10-11**
Beginning Balance	$1,362,037	$10,181,219	$11,692,700	$11,244,771	$10,844,070	$9,588,605	$7,551,866
Revenue	42,299,852	40,670,757	56,605,342	60,382,812	66,233,913	63,816,156	55,876,848
Expenditures/Uses	(33,480,670)	(39,159,276)	(57,053,271)	(60,783,513)	(67,489,378)	(65,852,895)	(61,605,356)
Net Change in Fund Balance	8,819,182	1,511,481	(447,929)	(400,701)	(1,255,465)	(2,036,739)	(5,728,508)
Ending Balance	$10,181,219	$11,692,700	$11,244,771	$10,844,070	$9,588,605	$7,551,866	$1,823,358
Components of Fund Balance							
Non Spendable	0	0	8,000	75,600	344,740	512,749	0
Restricted	7,500,000	7,706,200	0	0	0	0	0
Committed	0	134,472	3,135,032	1,957,969	29,479	561,467	0
Assigned	0	0	0	0	0	0	0
Unassigned	2,681,219	3,852,028	8,101,739	8,810,501	9,214,386	6,477,650	1,823,358
Ending Balance	$10,181,219	$11,692,700	$11,244,771	$10,844,070	$9,588,605	$7,551,866	$1,823,358

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

** Deficit in FY 11 is attributed to $4 million short in Red Light Camera Fines due to new legislature imposed by the State, $1.7 million less in Electric franchise fees due to a one-time refund imposed by the Public Service Commission to Florida Power and Light and adjustment lower fuel charges. Also being affected is a further 7.5% decline in the City's taxable value resulting in a short of approximlatey $700,000 in property taxes.

Estimated Changes & History in Transportation Fund Fund Balance

	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11*
Beginning Balance	$1,855,964	$2,365,320	$995,259	$500,211	$1,012,589	$518,120	$2,625
Revenue	3,345,241	7,952,614	4,567,125	4,368,373	3,492,045	3,621,204	4,232,393
Expenditures/Uses	(2,835,885)	(9,322,675)	(5,062,173)	(3,855,995)	(3,986,514)	(4,136,699)	(4,440,770)
Net Change in Fund Balance	509,356	(1,370,061)	(495,048)	512,378	(494,469)	(515,495)	(208,377)
Ending Balance	$2,365,320	$995,259	$500,211	$1,012,589	$518,120	$2,625	(205,752)
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	0	0	249,110	7,596	81,343	2,625	0
Assigned	2,365,320	995,259	251,101	1,004,993	436,777	0	0
Unassigned	0	0	0	0	0	0	(205,752)
Ending Balance	$2,365,320	$995,259	$500,211	$1,012,589	$518,120	$2,625	(205,752)

* Deficit in FY 11 is attributed to lower fuel tax distribution and State Revenue Sharing received from the State of Florida.

Estimated Changes & History in Development Services Fund Fund Balance

	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Beginning Balance	$0	$952,040	$2,095,620	$682,444	$27,664	$18,345	$3,555
Revenue	2,206,863	4,070,000	2,688,224	3,216,144	3,849,338	3,649,291	2,186,739
Expenditures/Uses	(1,254,823)	(2,926,420)	(4,101,400)	(3,870,924)	(3,858,657)	(3,664,081)	(2,797,744)
Net Change in Fund Balance	952,040	1,143,580	(1,413,176)	(654,780)	(9,319)	(14,790)	(611,005)
Ending Balance	$952,040	$2,095,620	$682,444	$27,664	$18,345	$3,555	($607,450)
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	0	406,150	88,663	0	18,336	3,555	0
Assigned	952,040	1,689,470	593,781	27,664	9	0	0
Unassigned	0	0	0	0	0	0	(607,450)
Ending Balance	$952,040	$2,095,620	$682,444	$27,664	$18,345	$3,555	($607,450)

* Deficit in FY 2011 is attributed to decline in building permit activities

Estimated Changes & History in Other Special Fund Balances

	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Beginning Balance	$0	$735,562	$1,181,901	$1,617,544	$2,190,231	$1,610,292	$2,026,250
Revenue	735,562	453,519	1,304,548	3,221,920	10,459,480	13,267,369	9,889,877
Expenditures/Uses	0	(7,180)	(868,905)	(2,649,233)	(11,039,419)	(12,851,411)	(10,234,071)
Net Change in Fund Balance	735,562	446,339	435,643	572,687	(579,939)	415,958	(344,194)
Ending Balance	$735,562	$1,181,901	$1,617,544	$2,190,231	$1,610,292	$2,026,250	$1,682,056
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	735,562	1,181,901	1,650,224	1,887,392	1,610,292	2,026,250	1,682,056
Committed	0	0	0	302,839	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	0	(32,680)	0	0	0	0
Ending Balance	$735,562	$1,181,901	$1,617,544	$2,190,231	$1,610,292	$2,026,250	$1,682,056

*Includes Law Enforcement Trust Fund, Impact Fees, Law Enforcement Training Trust Fund, CDBG Fund, S.H.I.P Fund and Debt Service Fund

Estimated Changes & History in Capital Projects Fund Fund Balance

	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Beginning Balance	$0	$0	($1,428,726)	$13,595,976	$13,275,359	$2,846,510	$2,181,453
Revenue	0	664,314	26,513,935	16,428,629	21,909,149	8,020,005	58,467,559
Expenditures/Uses	0	(2,093,040)	(11,489,233)	(16,749,246)	(32,337,998)	(8,685,062)	(16,307,424)
Net Change in Fund Balance	0	(1,428,726)	15,024,702	(320,617)	(10,428,849)	(665,057)	42,160,135
Ending Balance	$0	(1,428,726)	$13,595,976	$13,275,359	$2,846,510	$2,181,453	$44,341,588
Components of Fund Balance							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	
Committed	0	0	2,858,946	5,870,448	349,156	0	44,341,588
Assigned	0	0	10,737,030	7,404,941	2,497,354	2,181,453	0
Unassigned	0	(1,428,726)	0	0	0	0	0
Ending Balance	$0	($1,428,726)	$13,595,976	$13,275,389	$2,846,510	$2,181,453	$44,341,588

Per Capita Debt Burden
Outstanding Bonds

City-Issued Debt

Bond Name	Final Payment	Original Amount	Original Term	9/30/11 Balance by Type of Debt: Revenue Bonds	Capital Leases	Balance	Per Capita Debt
Land Acquisition Bond, 05	2025	7,500,000	20	6,299,236		6,299,236	
Equipment Bond, 05	2010	2,500,000	5	706,372		706,372	
Land Acquisition Bond, 07	2026	14,400,000	20	12,124,204		12,124,204	
Police Equipment Bond, 07	2011	5,600,000	5		365,228	365,228	
Equipment Bonds, 2007	2013	4,700,000	5		1,965,256	1,965,256	
Taxable Land Acquisition Bond, 09	2014	7,300,000	5	6,820,879		6,820,879	
Equipment Bond, 09	2014	2,000,000	5	1,521,017		1,521,017	
Land Acquisition Bond, 09	2030	4,000,000	20	3,746,292		3,746,292	
Land Acquisition Bond, 09	2014	8,800,000	5	8,268,641		8,268,641	
City Hall Construction Bond	2040	55,000,000	30	55,000,000		55,000,000	
Current Balance				**94,486,641**	**2,330,484**	**96,817,125**	**$903.42**

Debt Burden Including County-Issued Debt

Name	Final Payment	Unk	Unk	9/30/11 Balance by Type of Debt: n/a	Interlocal Debt	Balance	Per Capita Debt
City Start-Up Debt, 2004	2013				1,055,490	1,055,490	
QNIP Bond Debt	2027				6,077,499	6,077,499	
County Stormwater Bonds	2029				7,869,914	7,869,914	
Current Balance					**15,002,903**	**15,002,903**	**$139.96**

Total Outstanding Long-Term Debt (General Government)	**$103,892,095**	**$969.44**
Total Outstanding Long-Term Debt (Special Revenue/Enterprise Fund)	**$7,927,933**	**$73.94**

Bonded
And Other Debt Obligations

The City of Miami Gardens has no outstanding General Obligation debt. Currently, outstanding debt obligations are a $2,462,810 incorporation-related debt, a $7,277,107 20-year bond for the purchase of certain city property, a $2,500,000 bond for equipment, a $5,600,000 for police equipment, $14,400,000 for public facilities, a $4,700,000 vehicle & equipment bond, a $4 million property acquisition bond, a $2,000,000 equipment bond and two taxable bonds of $7,300,000 and $9,000,000 and an estimated $7,7,000,000 debt for the City's share of County-issued debt for capital projects that benefited the previously unincorporated area. Debt schedules follow beginning on page 207.

FY 11-12 Bonded and Other Debt Obligations by Fund

General Fund	Principal	Interest	FY-12 Total
$7.7m County Q.N.I.P. Bond	$302,900	$302,378	$605,278
$5.6m Police Equipment Lease/Purchase	$364,180	$2,293	$366,473
$4.7m Vehicle & Equipment Bond	$962,242	$47.235	$1,009,477
$4 million Land Acquisition Bond	$136,050	$172,748	$308,798
$7.3 million Taxable Land Bond	$248,476	$321,439	$569,915
$8.8 million Taxable Land Bond	$277,189	$430,864	$708,053
$7.5m Pub. Facilities	$267,682	$229,969	$497,651
$2.5m Vehicle & Equip. Bond	$131,510	$ 25,302	$156,812
$3.5m Start-up	$351,830	n/a	$351,830
$2 million Equipment Bond	$492,729	$43,653	$536,382
Capital Improvement Fund			
$14.4m Pub. Facilities	$565,494	$512,006	$1,077,500
Stormwater Fund			
County Stormwater Bonds	$285361	$380,684	$666,045
TOTAL Debt Obligations			$6,854,214

Debt to Taxable Assessed Value Ratio

City	Taxable Assessed Value	Bonded debt	TAV Ratio
Miami Gardens	$3,467,200,467	$103,892,095	3.0%

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
$3.5 Million County Start-up Loan

During the first six months of the City's operations, Miami-Dade County provided City services. This loan was to cover the cost of these services. The County agreed to accept repayment over a 10 year period at zero interest.

Fiscal Year	Payment Date	Rate	Notional	Principal Amount	Interest Amount	Principal + Interest	FY Total Payment	Rate
FY 05	9/1	0%	$3,166,470	$351,830	$0.00	$351,830	$351,830	0%
FY 06	9/1	0%	$2,814,640	$351,830	$0.00	$351,830	$351,830	0%
FY 07	9/1	0%	$2,462,810	$351,830	$0.00	$351,830	$351,830	0%
FY 08	9/1	0%	$2,110,980	$351,830	$0.00	$351,830	$351,830	0%
FY 09	9/1	0%	$1,759,150	$351,830	$0.00	$351,830	$351,830	0%
FY 10	9/1	0%	$1,407,320	$351,830	$0.00	$351,830	$351,830	0%
FY 11	9/1	0%	$1,055,490	$351,830	$0.00	$351,830	$351,830	0%
FY 12	9/1	0%	$ 703,660	$351,830	$0.00	$351,830	$351,830	0%
FY 13	9/1	0%	$ 351,830	$351,830	$0.00	$351,830	$351,830	0%
FY 13	9/1	0%	$ 0	$351,830	$0.00	$351,830	$351,830	0%

Amortization Schedule
$7,735,737 Million County Q.N.I.P.

This is Miami-Dade county debt from their Quality Neighborhood Enhancement Projects 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-10.

	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 parks 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 (Con't)

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 construct a fueling station for City vehicles and 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 (Con't)

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 $5.6 million Public Safety Equipment Bond, Series 2007

These equipment bonds were used to purchase all of the equipment needed for the City to start its own police department including 200 vehicles, car cameras, & laptops.

Payment Date	Payment Amount	Interest	Principal	Purchase Price
12/22/2006				5,600,000.00
1/1/2007		5,282.48		5,605,282.48
2/1/2007		17,624.89		5,622,907.37
3/1/2007		17,680.31		5,640,587.68
4/1/2007		17,735.90		5,658,323.58
5/1/2007		17,791.67		5,676,115.25
6/1/2007		17,847.61		5,693,962.86
7/1/2007		17,903.73		5,711,866.59
8/1/2007		17,960.03		5,729,826.62
9/1/2007		18,016.50		5,747,843.12
10/1/2007	122,157.51	18,073.15	104,084.36	5,643,758.76
11/1/2007	122,157.51	17,745.87	104,411.64	5,539,347.12
12/1/2007	122,157.51	17,417.57	104,739.94	5,434,607.18
1/1/2008	122,157.51	17,088.23	105,069.28	5,329,537.90
2/1/2008	122,157.51	16,757.86	105,399.65	5,224,138.25
3/1/2008	122,157.51	16,426.45	105,731.06	5,118,407.19
4/1/2008	122,157.51	16,093.99	106,063.52	5,012,343.67
5/1/2008	122,157.51	15,760.49	106,397.02	4,905,946.65
6/1/2008	122,157.51	15,425.94	106,731.57	4,799,215.08

Amortization Schedule
$5.6 Million Public Safety Equipment Bond, Series 2007 (Con't)

7/1/2008	122,157.51	15,090.34	107,067.17	4,692,147.91
8/1/2008	122,157.51	14,753.69	107,403.82	4,584,744.09
9/1/2008	122,157.51	14,415.98	107,741.53	4,477,002.56
10/1/2008	122,157.51	14,077.20	108,080.31	4,368,922.25
11/1/2008	122,157.51	13,737.36	108,420.15	4,260,502.10
12/1/2008	122,157.51	13,396.45	108,761.06	4,151,741.04
1/1/2009	122,157.51	13,054.47	109,103.04	4,042,638.00
2/1/2009	122,157.51	12,711.41	109,446.10	3,933,191.90
3/1/2009	122,157.51	12,367.28	109,790.23	3,823,401.67
4/1/2009	122,157.51	12,022.06	110,135.45	3,713,266.22
5/1/2009	122,157.51	11,675.76	110,481.75	3,602,784.47
6/1/2009	122,157.51	11,328.36	110,829.15	3,491,955.32
7/1/2009	122,157.51	10,979.88	111,177.63	3,380,777.69
8/1/2009	122,157.51	10,630.30	111,527.21	3,269,250.48
9/1/2009	122,157.51	10,279.62	111,877.89	3,157,372.59
10/1/2009	122,157.51	9,927.84	112,229.67	3,045,142.92
11/1/2009	122,157.51	9,574.95	112,582.56	2,932,560.36
12/1/2009	122,157.51	9,220.95	112,936.56	2,819,623.80
1/1/2010	122,157.51	8,865.84	113,291.67	2,706,332.13
2/1/2010	122,157.51	8,509.62	113,647.89	2,592,684.24
3/1/2010	122,157.51	8,152.27	114,005.24	2,478,679.00

Amortization Schedule
$5.6 Million Public Safety Equipment Bond, Series 2007 (Con't)

4/1/2010	122,157.51	7,793.80	114,363.71	2,364,315.29
5/1/2010	122,157.51	7,434.20	114,723.31	2,249,591.98
6/1/2010	122,157.51	7,073.47	115,084.04	2,134,507.94
7/1/2010	122,157.51	6,711.61	115,445.90	2,019,062.04
8/1/2010	122,157.51	6,348.61	115,808.90	1,903,253.14
9/1/2010	122,157.51	5,984.47	116,173.04	1,787,080.10
10/1/2010	122,157.51	5,619.18	116,538.33	1,670,541.77
11/1/2010	122,157.51	5,252.74	116,904.77	1,553,637.00
12/1/2010	122,157.51	4,885.16	117,272.35	1,436,364.65
1/1/2011	122,157.51	4,516.41	117,641.10	1,318,723.55
2/1/2011	122,157.51	4,146.51	118,011.00	1,200,712.55
3/1/2011	122,157.51	3,775.44	118,382.07	1,082,330.48
4/1/2011	122,157.51	3,403.21	118,754.30	963,576.18
5/1/2011	122,157.51	3,029.81	119,127.70	844,448.48
6/1/2011	122,157.51	2,655.23	119,502.28	724,946.20
7/1/2011	122,157.51	2,279.47	119,878.04	605,068.16
8/1/2011	122,157.51	1,902.54	120,254.97	484,813.19
9/1/2011	122,157.51	1,524.42	120,633.09	364,180.10
10/1/2011	122,157.51	1,145.10	121,012.41	243,167.69
11/1/2011	122,157.51	764.60	121,392.91	121,774.78
12/1/2011	122,157.51	382.90	121,774.61	0.17

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
$4.7 Million
Vehicle & Equipment Bond, Series 2007

This bond issue was to purchase City vehicles and equipment for all city department. It also included funds to take over the County Police's specialized services units including CSI, Murder, Sexual Assault, K-9 and others.

	Beginning Principal	Required Principal Payment	Interest	Total Principal and Interest
26-Mar-08	4,700,000	0	-	-
26-Mar-09	4,700,000	893,857.59	115,557.99	1,009,416
26-Mar-10	3,806,142	915,834.70	93,580.88	1,009,416
26-Mar-11	2,290,308	938,352.15	71,063.43	1,009,416
26-Mar-12	1,951,956	961,291.74	48,123.84	1,009,416
26-Mar-13	990,664	990,663.82	18,751.76	1,009,416
		4,700,000	347,077.90	5,047,078

Amortization Schedule
$7.3Million Taxable
Land Acquisition Bonds , Series 2009

This is a taxable bond the City used to purchase 15 acres prime commercial 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 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

Each 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	

City Of Miami Gardens Property Tax Rates – Direct And Overlapping Governments (Tax Rate Millage)

Fiscal Year	City of Miami Gardens	Miami Dade County (Incl s 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

Miami-Dade County Municipal Tax Rates and 2012 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 2012 proposed rate.

City	2011 Population	FY 12 Millage	2011 Taxable Value	Per Capita Tax Burden
Islandia	18	N/A	$303,751	N/A
Medley	838	5.65	$1,759,609,898	11,864
Indian Creek	86	2.72	$322,618,125	10,204
Golden Beach	919	9.1626	$630,682,606	6,288
Bal Harbor	2,513	2.4468	$2,343,445,178	2,282
Miami Beach	87,779	6.5039	$21,978,289,928	1,628
Coral Gables	46,780	5.869	$11,870,832,915	1,489
Key Biscayne	12,344	3.2	$5,522,872,647	1,432
Surfside	5,744	5.5	$1,203,307,811	1,152
Sunny Isles Beach	20,832	2.886	$5,848,080,278	810
Miami	396,991	8.501	$30,352,746,208	650
North Bay Village	7,137	7.1355	$644,791,383	645
Miami Shores	10,493	8.7855	$719,515,491	602
Miami Springs	13,809	8.86	$905,241,464	581
South Miami	11,657	4.6662	$1,413,775,283	566
Bay Harbor Islands	5,628	5.2971	$577,100,052	543
Pinecrest	18,223	2.3672	$3,551,445,114	461
Doral	45,704	2.4376	$8,493,113,629	453
Opa-Locka	15,219	9.1526	$714,677,660	430
Virginia Gardens	2,375	5.4233	$186,360,085	426
North Miami Beach	41,253	9.6777	$1,742,065,964	409
Biscayne Park	3,055	8.9933	$127,623,349	376
Aventura	35,762	1.7261	$7,290,634,319	352
West Miami	5,965	6.8858	$295,840,581	342
Florida City	11,245	7.75	$468,616,500	323
El Portal	2,325	8.3	$89,404,211	319
North Miami	58,786	8.4143	$2,078,776,841	298
Palmetto Bay	23,410	2.447	$2,358,676,121	247
Hialeah Gardens	21,744	5.588	$926,601,528	238
Hialeah	224,669	6.54	$7,286,368,554	212
Miami Gardens	**107,167**	**6.5616**	**$3,467,200,467**	212
Miami Lakes	29,361	2.36	$2,475,843,932	199
Homestead	60,494	6.2917	$1,874,518,067	195
Sweetwater	19,963	2.92	$1,203,307,811	176
Cutler Bay	40,286	2.8031	$1,734,807,493	121

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[3]	(0.1%) [3]
2009	$4,126,573,626	(6.9%)
2010	$3,358,176,291	(8.14%)
2011	$3,071,139,914	(8.55%)

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%

(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 exepmtion, 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.

City of Miami Gardens
Grants Status List
[Federal]

Funding Sources	Project	Grant Status	Amount	Match	Local Amount	Project Status
Federal Special Appropriation Project 2005 - EPA	Stormwater Project		$ 241,300		$ 112,500	Need to start process, clearinghouse review
Federal Special Appropriation Project 2004 - EPA	Stormwater Project	Awarded	$ 168,000	No	$ 45,000	Stormwater Master Plan
Department of Justice	Equipment	Awarded	$ 140,000		n/a	In Process
Department of Justice	Vest	Awarded	$ 32,025		50%	In Process
Department of Justice	Vest	Awarded	$ 6,538		50%	In Process
Department of Justice	Garden Weeds	Awarded	$ 10,000	No	n/a	In Process
Department of Justice	Overtime	Awarded	$ 194,720	No	n/a	In Process
Department of Justice	Overtime	Awarded	$ 182,567	No	n/a	In Process
Department of Justice	Overtime	Pending	$ 152,033	No	n/a	In Process
Department of Justice	Equipment	Awarded	$ 98,316	No	n/a	In Process
Department of Justice	Record Improvement	Awarded	$ 16,676	No	n/a	In Process
Department of Justice	Record Improvement	Pending	$ 13,159	No	n/a	n/a
U.S. HUD Community Development Block Grant	Housing	Awarded	$1.4 Million 07 $1.4 Million 08 $1.4 Million 09 $1.3 Million 10 $1.5 Million 11	No	n/a	In Process
Special Appropriation Project TEA Grant - Transportation Project	SR 441 Storm Water Dainage/ Enhamncement	Awarded	$ 578,000	No	n/a	In Design
Homeland Security 07	Emergency	Awarded	$ 698,000	No	n/a	In Process
Homeland Security 08	Emergency	Awarded	$ 416,706	No	n/a	In Process
Homeland Security 09	Emergency	Awarded	$ 405,112	No	n/a	In Process
Homeland Security 10	Emergency	Pending	$ 423,344	No	n/a	n/a
Homeland Security 11	Emergency	Pending	$ 388,688	No	n/a	n/a
ARRA - Energy	Alt Fuels/	Awarded	$ 875,000	No	n/a	In Process
ARRA - Justice	Overtime	Awarded	$ 801,000	No	n/a	In Process
ARRA - Justice COPS	9 New Officers	Awarded	$ 2,294,000	No	n/a	In Process
ARRA - DOT	Paving/ Transit	Awarded	$ 2,100,000	No	n/a	In Process
HUD - NSP	Purchase	Awarded	$ 6,700,000	No	n/a	In Process
HUD - NSP	Purchase	Denied	$ 5,000,000	No	n/a	n/a
HUD - NSP	Purchase		$ 1,940,337	No	n/a	n/a
HUD - CDBG/ARRA	Housing	Awarded	$ 1,071,000	No	n/a	In Process
HUD - EDI	Economic	Awarded	$ 247,500	No	n/a	In Process

City Of Miami Gardens
Grants Status List
[State Grants]

State Forestry Grant	Tree Planting	Awarded	$ 18,000	No	n/a	Completed
State Forestry Grant	Site Specific Tree	Awarded	$ 9,992	Yes	$ 10,042	Completed
State Forestry Grant	Tree Canopy Program	Awarded	$ 10,000	Yes	$ 10,000	Completed
State Community Budget Issue Request (Legislature)	Drainage/ NW 175th Street Area	Awarded	$ 230,000	50%	$ 230,000	Completed
State Community Budget Issue Request (Legislature)	Drainage/ Industrial Area	Awarded	$ 600,000	Yes	50%	In Process
State Community Budget Issue Request (Legislature)	Drainage/ 45th Court	Awarded	$ 100,000			In Process
State Community Budget Issue Request (Legislature)	Drainage	Awarded	$ 100,000	No	n/a	In Process
Florida Department of Transportation	NW 183rd Street Beautification	Awarded	$ 300,000	Yes	$ 500,000	Completed
FDOT School Safety Enhancement	Pedestrian Bridge/sidewalk	Awarded	$ 1,000,000	Yes	$ 110,000	In Process
State Department of Community Affairs/ SHIP	Housing	Awarded	$600,000 - 07 $600,013 - 08 $50,000 -	No	n/a	In Process
South Florida Water Management District - LGA	NW 179th Street	Awarded	$ 112,500	Yes	$ 146,000	In Process
South Florida Water Management District - LGA	NW 38th Court	Awarded	$ 75,000	Yes	$ 97,500	In Process
South Florida Water Management District - LGA	NW 38th Place	Awarded	$ 60,977	Yes	$ 69,023	Completed

City Of Miami Gardens
Grants Status List
[Local Governmental]

Funding Sources	Project	Grant Status	Amount	Match	Local Amount	Project Status
Miami Dade County Public Works/ MPO	NW 7th Avenue Reconstruction	Awarded	$ 5,100,000	No	n/a	In Design
Miami Dade County	Jazz Festival	Awarded	$ 13,500	No	n/a	In Process
County Safe Neighborhood Parks Grant	Various Parks	Awarded	$ 8,400,000	No	n/a	In Process
County Safe Neighborhood Parks Grant	A.J. King Park/ Community Center	Awarded	$ 627,185	Yes	50%	In Process
County Progress Bond Grant	All Parks	Awarded	$ 12,800,000	No	n/a	In Process
Children's Trust		Awarded	$ 982,600	No	n/a	Completed
Children's Trust		Awarded	$ 75,000	No	n/a	In Process
County QNIP Bonds		Awarded	$ 3,300,000	No	n/a	In Process
Hurricane Assistance		Awarded	$ 1,450,000	No	n/a	In Process
Hurricane Housing Assistance		Awarded	$ 1,381,250	No	n/a	In Process

Tentative Equipment Listing
FY 2011-12

Department	Requested Item	Budget Amount
Information Technology	Virtualization Hardware - HP	$77,000
	Dell Virtualization Server	$17,000
	Virtualization VmWare Software for Disaster Recovery	$42,000
Parks Maintenance	Toro Mower	$23,000

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City of Miami Gardens' Capital Improvement Program

History of CIP

Because Miami Gardens is a fairly new municipality, the City's first Capital Improvement Program was only approved 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 issue 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.

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 old 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 11-12 Capital Improvements Program

The FY 11-12 the Capital Projects Fund is proposed for $1,186,847 in operating expenses, mostly for debt service and expenses related to the three capital project managers who are funded here. Due to budget constraint the only new capital project is Coconut Cay Resurfacing. However, with the implementation of GASB 54 of the new classification of fund balance, the FY 2012 budget will automatically carry forward any unspent approved projects in previous fiscal year. The Five Year Capital Improvement Plan located on page 249 will provide better idea of what capital project activities the City will incur in FY 2012.

FY 10-11 Carryover Capital Projects Overview

FUND	Project	Planning Goal	Cost
GENERAL PROJECTS			
Parks & Recreation	Rolling Oaks Park	CVS (1aeg); PMP	$2,829,704
	Senior Center Park	CVS (3c); PMP	$154,280
	North Dade Optimist	CVS (1aeg); PMP	$1,030,602
	Optimist Park	CVS (1aeg); PMP	$1,576,814
	Brentwood Pool	CVS (1aeg); PMP	$34,000
	Miami Carol City Park	CVS (1aeg); PMP	$202,483
	Buchanner Park	CVS (1aeg); PMP	$200,000
	Bunche Park	CVS (1aeg); PMP	$355,012
	Amphitheatre (BTF Phase II)	CVS (1aeg); PMP	$54,782
General Government	City Hall Complex	CDMP; CVS (1a)	$43,724,124
Public Safety	Urban Area Security Initiative		$644,983
TOTAL GENERAL			**$50,876,784**
TRANSPORTATION PROJECTS			
Streets	School Safety Bridge/sidewalk	CDMP;TMP	$1,000,000
	42nd Bridge	CDMP;TMP	$587,291
	NW 7th Avenue Reconstruction	CMPD; TMP; CVS (1e)	$1,250,000
TOTAL TRANSPORTATION			**$2,837,291**
TOTAL PREVIOUSLY APPROVED CAPITAL PROJECTS			**$53,644,075**

New Projects for FY 11-12 Overview

FUND	Project	Planning Goal	Cost
GENERAL PROJECTS			
General Government	Street Paving w/Cocoanut Cay	CMPD; TMP; CVS (1e)	$35,000
TOTAL GENERAL			**$35,000**
TOTAL NEW CAPITAL PROJECTS			**$35,000**

City of Miami Gardens
City Hall Complex
LEED© Certification Plan

The City of Miami Gardens is in the process of building a new city governmental complex on property it owns at NE 188th Street and NW 27th Avenue. 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 will 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 $55 million and is financed by Certificates of Participation. 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.

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 11-12 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 looks at both the new CIP project for FY-12 and also the previous year funded projects that have not yet completed and their expected impact on operating budgets.

Project	Capital Cost	Operating Cost impact	Notes
Senior Center	$154,280	+ $120,000/yr	The renovated building will require Parks staff to operate and maintain. This includes a Recreation leader and aide and janitorial and minor repair services. Utilities will also be a new expense. These expenses are

Project	Capital Cost	Operating Cost impact	Notes
			not included in the FY-12 budget and renovations are not expected to be completed in FY-12. The City is currently in discussion with several joint participation partners for the development of a center at minimal capital cost to the City.
North Dade Optimist Park	$1,030,602	-$5,000	These improvements should result in a slight drop in maintenance costs.
NW 7th Avenue Road Reconstruction	$1,250,000	- $5,000/yr	This is one of the City's major North - South arterials. By reconstruction the street to modern standards, the City can expect to realize savings in pothole and other surface repairs. The City's liability exposure may decrease due to better, safer streets. this signature community project. Maintenance has previously been assumed from the state, and they pay the city for the pre-enhanced level.
Brentwood Pool	$34,000	$0	These are minor upgrades for the pool and will have no affect on operating costs.
Optimist Park	$1,576,814	+$5,000	This is a major upgrade to the park and the facilities thereon including parking and concession. Operating savings will be minimal. There may be a small increase in concession revenue.
Miami Carol City	$202,483	$0	These are minor items associated with the major upgrade completed last year. They will have little impact on operating costs.
Buccaneer Park	$200,000	$0	This is a proposed expansion of the meeting area as a result of a developer contribution. As the

			project is not expected to begin until late in the year or next year at best, there is no immediate impact on costs. When completed, there will be a small impact on maintenance; however this is expected to be off set by increased revenue from the expanded center.
Bunche Park	$355,012	$0	This is for repairs and upgrades to the pool; however, since all pools have been closed for budgetary reasons, these repairs will most likely be postponed for another year at least.
Amphitheater	$54,782	$5,000	This is the final bills for the amphitheatre. The operation and maintenance of the facility will add some cost to the Parks budget; however, this will be partially offset by revenues from events.
Rolling Oaks Park	$2,829,704	$60,000	This is a major renovation of the park to include the addition of two football fields and the construction of a number of enhancements. It is expected that one additional staff person will be needed to manage the new facilities. This project will not be completed for several years (FY-14)
City Hall Complex	$43,724,124	Significant Staff - $150,000 Electric ($100,000)	Development of the new City Hall complex is expected to be complete in mid-2013. Until that time, all costs for the new complex are paid from the proceeds of the sale of COPs (Certificates of Participation). The new building will have solar and should save over $150,000 in electric expenses. On the cost side, there will need to be added one facilities.

			Engineer position to deal with the complex HCAV and Photovoltaics and the overall facilities repair and maintenance. In addition, a new reception will be created as well as an additional 2 janitorial staff persons.
Coconut Cay Paving	$35,000	Minimal	Matching for repaving due to damage by the developer of Coconut Cay. Should help reduce the on-going pothole repair for this ra=oad section.

FY 2011-2012 Capital Improvement Plan with 5-Year Horizon

	FY 2011 Est.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenues						
Fund Balance Forward	$2,181,453	$44,341,588	$24,714,184	$2,695,412	$4,295,412	$7,545,412
Transportation Fund: CITT		$2,000,000	$2,000,000	$2,000,000		
Interest on City Hall bond	$250,000	$200,000	$50,000			
Impact Fees	$506,500	$100,000	$100,000	$100,000	$100,000	$100,000
Bonds/Loans	$48,503,626					
Donations	$209,654	$230,951	$200,000			
Sale of Assets		$0	$0	$1,000,000	$3,800,000	$0
Grant: FRDAP			$185,347			
Grant: FDOT	$463,968	$161,671				
Grant: ARRA	$1,287,481	$587,291				
Grant: County SNP/Qnip	$422,077	$519,851	$1,010,733			
Grant: County G.O. Bond	$1,756,391	$2,511,470				
Grant: 7th Avenue Reconstruction	$2,004,529	$1,250,000				
Grants: School Safety		$1,000,000	$135,000	$592,114		
Grant: UASI	$182,138	$256,295	$388,688			
Total Revenues	**$57,767,817**	**$53,159,117**	**$28,783,952**	**$6,387,526**	**$8,195,412**	**$7,645,412**
Washutta Land	$1,772,992					
183 Landscape	$318,765					
City Hall	$5,279,502	$21,524,124	$22,200,000			
Police Building	$9,000					
UASI	$182,138	$256,295	$388,688			
Brunche Park		$355,012				
Brentwood Pool		$34,000				
MG Recreation Center	$1,012,853					
Amphitheatre	$844,154	$54,782				
Norwood Park & Pool	$33,144					
Miami Carol City Park	$217,461	$202,483				
Optimist Park	$23,520	$1,576,814				
Buchanneer Park			$200,000			
Misc. Parks						
Rolling Oaks Park	$104,000	$1,414,852	$1,414,852			
Senior Center	$42,806	$154,280				
Fueling Station	$12,662					
Palmetto Beautification			$150,000	$150,000	$150,000	$150,000
ARRA - 42 BRIDGE	$250,000	$587,291				
ARRA - Road Improvements	$1,037,481					
School Safety Bridge project		$1,000,000				
Rolling Oaks trail, ADA sidewalks			$135,000	$592,114		
Coconut Cay Resurface		$35,000				
Sidewalk Renovation			$200,000	$200,000	$150,000	$150,000
Paving Program			$1,000,000	$1,000,000	$200,000	$200,000
Tree Program			$150,000	$150,000	$150,000	$150,000
NW 25 Street Road Improvement			$250,000			
Turnpike Wall	$95,088					
MPO - N.W. 7 Avenue	$2,004,529	$1,250,000				
Arch/Palmetto Interchange	$186,134					
Total Expenditures	**$13,426,229**	**$28,444,933**	**$26,088,540**	**$2,092,114**	**$650,000**	**$650,000**
Balance	$44,341,588	$24,714,184	$2,695,412	$4,295,412	$7,545,412	$6,995,412

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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. To this end, the budget must be viewed in conjunction with the City's Comprehensive Development Master Plan (CDMP) and other elements of the City C.I.P. and long-term planning program.

Miami Gardens was incorporated in May of 2003, with the City able to adopt its first budget in FY 04-05. Prior to that, the City's budget was set by the County and reflected their priorities. In FY 04-05, the City began a number of planning and visioning processes to enable it to set its own goals for the City's future. Some of these processes are still ongoing as of this date. In 2005, the City Council completed a series of retreats designed to establish an overall vision for the City Council. This process was repeated in FY 2009-2010 to update the vision and rethink priorities. In FY 2007, the City completed its first Comprehensive Development Master Plan (CDMP). The CDMP plan is a state-mandated process designed to assist cities and counties in developing a long tern 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 developed in the CDMP process and the Annual Budget process is fundamental to municipal finance. As indicated above, in late 2008, the City Council and senior City staff met again at a series of retreats to update the 2005 visioning process. The results of this latest round of visioning will not be available for inclusion in this document; we do know enough that most of the goals and objectives remain the same, though. new strategies and action plans will be developed. To the extent that the 2005 action steps remain, we have used them to help prioritize this budget. Also used were the policies adopted in the City's recently completed Comprehensive Plan (CDMP).

As part of the CDMP process, annual goals and objectives are identified. For each of these goals and objectives, specific, yearly actions plans were developed. These yearly objectives are then translated into the annual budget process for funding. Under the CIP Tab of this document, a more complete explanation of the long-term planning process is presented. Each of the plans the City has under study are directly linked to the City's C.I.P.

During the past two years, the City has completed has 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), 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 the FY-12 and beyond budget processes. Item related to these processes are marked in the budget as:

(CDMP) = Comprehensive Development Master Plan
(441CS) = US 441 Corridor
(TMP) = Transportation Master Plan
(CVS) = Community Visioning Stud
(RTP) = Recreational Trails Plan
(ITSP) = Information Technology Strategy
(TCMP) = Town Center Master Plan

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 tern 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 actions plans were developed. These yearly objectives are then translated into the annual budget process for funding. Under the C.I.P. Tab of this document, a more complete explanation of the long-term planning process is presented. Each of the plans the City has under study are directly linked to the City's C.I.P.

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 undertake.

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 & CIP
- Town Center Master Plan
- US 441 Livable Communities Master Plan
- Park & Recreation Master Plan
- Snake Creek Bike Train Master Plan
- Metrorail Station Master Plan
- New Florida Turnpike Toll Station

All of the above plans and processes have significant implication for the current and future budgets. Many of the recommendations resulting from these processes require specific appropriations in order to complete. Below is a table that looks at the processes above and extracts known financial requirements for the current year and for the succeeding five years. Potential funding sources have also been identified. This will help focus staff and City Council on the financing aspects of plans, both short and long-range and guide staff in seeking or developing the appropriate resource mix.

Table 1: Estimated Budgetary Impact of Planning Processes: FY-12 to FY-16

	FY-12	FY-13	FY-134	FY-15	FY-156	Notes
Community Visioning						
1a/e/g Parks	$1,500,000	$5,000,000	$3,665,952	$1,500,000	$4,560,000	Grants Secured. Future bonds, fund balance
1h Canals	$280,000	$300,000	$325,000	$350,000	$350,000	City takes over maint. In FY-11 budget
1i Signs		$1,250,000	$1,250,000	$550,000	$250,000	Assume County Sign Program – ½ Cent tax
1j/2c City Hall	$25,000,000	$25,000,000				COP Issue
3c elderly transport	$0	$250,000	$250,000	$250,000	$250,000	Study completed. ½ cent trans tax
Transportation Master Plan						
Pave Existing Roads	$0	$1,500,000	$1,500,000	$1,500,000	$1,500,000	Dependent on receipt of ½ cent sales tax from County
Build Sidewalks	$75,000	$250,000	$250,000	$250,000	$250,000	½ cent sales tax
New Landscaping	20,000	$200,000	$200,000	$200,000	$200,000	Grants; local funds
Recreational Trails Plan						
Improve Canal ROW	$0	$200,000	$200,000	$200,000	$200,000	Grants/local funds from stormwater
Information Technology Plan						
Add New Modules	$35,000					Add: Web (FY-11)
Tech. Assessment				$100,000	$100,000	System assessment study
Palmetto Landscaping	$120,000	$250,000	$250,000	$250,000	$250,000	Developer/City/DOT

Report of the Miami Gardens Community Visioning Exercise

Community Visioning

Introduction

As a relatively new city, Miami Gardens is just finishing its initial planning processes. One of the most critical was and is community visioning. Since incorporation, the City has undertaken two visioning studies. The first was organized by the City of Miami and facilitated by a technical team from Florida Atlantic University (FAU), Department of Urban and Regional Planning. Three years later, the City conducted its own with the help of an outside facilitator.

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 step 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			
1d. Unsightly chain fences and structures	a. Chain fences and dilapidated structures are a visual blight	a. New ordinance to regulate chain fences (5-year transition) b. Demolish unsightly structures c. Create community design standards	a. Find more attractive fencing options b. Get educated on effects of fences on property values		

Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
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 commission 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. Tto 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	a. Advocate for better school facilities	a. Advocate for better schools	a. Fight for better schools

		b. Link housing and school development through state concurrency c. Increase signage and crossing guards d. Sponsor Charter Schools	b. Parents need to be more active in children's education		
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
Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
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 if 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 & grantswriting	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			
3m. Clean up	a. Too many adult	a. Adopt strict codes to	a. Educate and appeal	a. Educate and	a. Educate and

residential areas of noise pollution and adult entertainment	entertainment in close proximity of residential areas b. Noise pollution is widespread, parties and cars	regulate noise and adult entertainment b. Enforce loitering laws c. Enforce design codes for adult entertainment buildings	to youth to show discipline and respect for laws	appeal to youth to show discipline and respect for laws	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

4. Political empowerment	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
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 we 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 focussed 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

Introduction

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). Utilizing its most valued and renewing resource, a representative group of almost 40 citizens and community leaders, including the Mayor and City Council, residents, business owners, and representatives of key organizations and agencies, each person filled out a "baseline" questionnaire and then was interviewed for their best ideas. After compiling responses, a vision of the city began to take shape.

Additionally, the City Council decided to hold facilitated work sessions or charrettes that would open up the visioning process to the public. This process was facilitated by Dr. Jerry Kolo of Florida Atlantic University. While the vision does not specify exact dates, these general time frames coincide with the Comprehensive Development Master Plan timeframes. What would the City be like when the dreams, ideas and projects expressed by its citizens are realized? To the greatest extent possible, the words, expressions and ideas of these citizens and leaders are directly quoted in the below scenario of the not-to-distant future of Miami Gardens.

Additionally, the City has considered the recently adopted amendments to the state's Growth Management Act that provide the basis for smart growth principles and sustainable development.

Conclusion

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. Visioning or strategic planning is not static and should be accomplished every few years, especially to evaluate performance and new conditions. Consistent with the City of Miami Gardens' motto, "Striving to the best," the City's vision must be kept alive and dynamic.

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.

THE NEW CALDER CASINO ADDITION TO THE CALDER RACE COURSE WAS OPENED IN FY-10. CALDER IS A DIVISION OF CHURCHILL DOWNS.

Miami Gardens Transportation Master Plan

The Miami Gardens Transportation Master Plan 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 project was performed by the Corradino Group, over a period of Eight months at a lump sum cost of $80,000. It was completed in late 2006.

Miami Gardens is a newly incorporated municipality in Miami-Dade County. Officially incorporated in May, 2003, 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 (MGTMP) 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.

Assessment of Existing Roadway Conditions & CIP

The City has undertaken an assessment of existing road and sidewalk condition for the purpose of prioritizing of needs and the preparation of a CIP for implementation. The assessment of existing roadway conditions for the City of Miami Gardens includes the following tasks, 1) project management, 2) visual assessment of existing roadways (asphalt), 3) inventory of existing roadway signs and pavement markings, 4) visual assessment of existing sidewalks and handicapped ramps, and 5) development of a capital improvement plan.

Those tasks are outlined as follows:

Visual assessment of existing roadways (asphalt)

Conduct a visual assessment of roadway conditions, specifically related to the condition of the roadway asphalt. Note locations where there are structural issues such as depressions and asphalt cracking. Inventory each street in a database to document location and type of defects/conditions. The database shall be provided digitally in ArcGIS as well as in hard copy graphic and tabular format. A point system should be utilized in order to prioritize needed repairs. Roadways should be considered on a minimum 1 block increment, or some other method as may be agreed upon by the City and Contractor.

Inventory of existing roadway signs and pavement markings

In similarity to Task 2, provide an inventory of existing roadway signs and pavement markings at major intersections. Document the general location, condition, size and type of signs and pavement markings at major intersections. Produce a schematic sketch for each assessed intersection. Also provide digital photographs for substandard areas.

Summarize the inventory in tabular format and provide recommended actions for signage and signing that does not meet code. Provide database in ArcGIS similar to Task 2.Visual assessment of existing sidewalks and handicapped ramps and bus shelters

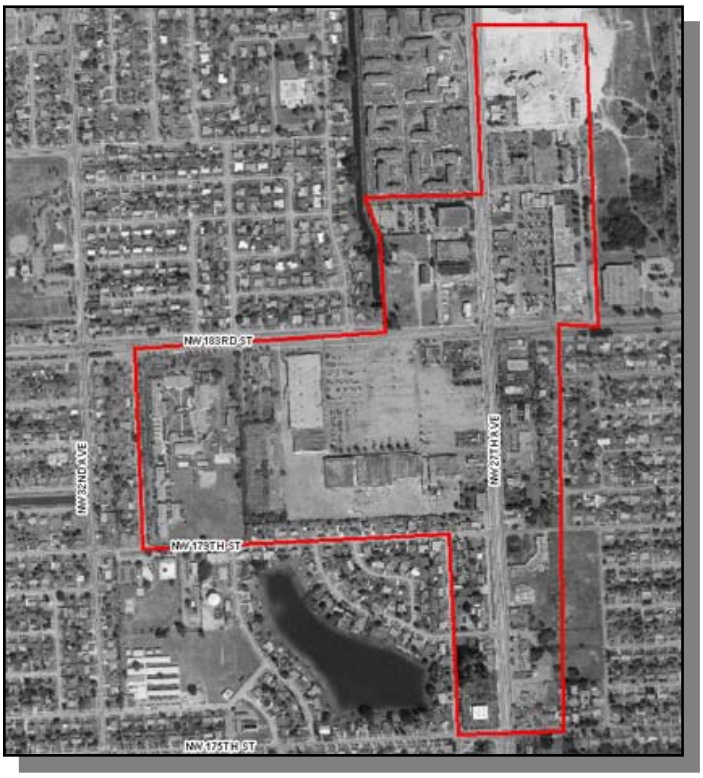
Visually assess existing sidewalks, handicapped ramps **and bus shelters** with the areas of the City that are reviewed in the previous tasks. Document general condition as it relates to potential “trip and fall” or American with Disabilities Act (ADA) violations. Include digital photographs of substandard areas and include in digital database per previous tasks. Outline actions necessary to correct substandard conditions. A point system should be utilized in order to prioritize needed repairs.

Integration into the capital improvement plan

Summarize the improvements outlined in the above tasks. Provide as a prioritized list and include probable costs associated with each improvement. Provide a description and budget for each project in digital spreadsheet format. Add these projects to the City's CIP.

Town Center Master Plan

In addition to and, in part as a response to developing the city-wide vision for the Comprehensive Development 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 initial meeting was held on June 27. The 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 on July 20, 2005, at which over one hundred (100) persons attended. In November of 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 in FY-2012.

The new City Hall Complex is being built on five acres that the City owns within the Town Center Master Plan area. The City hired an architect to design the complex in FY-10. In late FY-11, the City secured a developer and initial construction began.

In FY-12, the addition of the new $50 million City Hall Complex is expected to begin 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

In FY 06-07, 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 the department 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 at the finest resolution possible.

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 and neighborhood associations and identified and meet with key stakeholders, stakeholder groups, community leaders and elected officials in the corridor to seek their input and involvement.

The Department will provide the Consultant with the MPO's latest Long Range Transportation Plan and the FSUTMS files that support the plan. The Consultant will use FSUTMS to evaluate traffic shifts in the corridor caused by improvements to parallel corridors or to regional transit service. The Consultant will prepare 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 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.

Based on the study, the FY-11 budget contained over $700,000 in funding to partner with Florida DOT to enhance the aesthetics of US 441 through patterned sidewalks, irrigation and patterned crosswalks. This projects continues into FY-12 with the work underway.

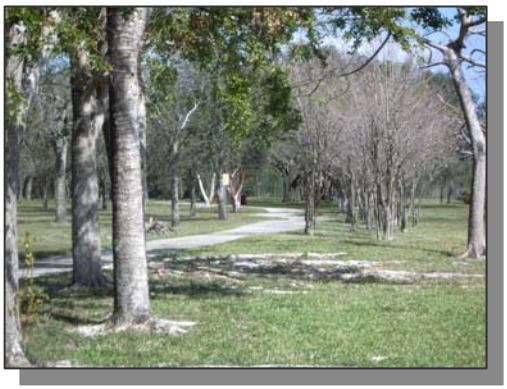
Miami Gardens Recreational Trails

Background

With the incorporation of the City of Miami Gardens in 2003, area residents implemented a vision to become masters of their own fate. One factor in particular helped spur this movement was the lack of parks that met the needs of the residents. With incorporation, the City inherited 16 parks from Miami-Dade County. The condition of these parks was from fair to poor and few were really meeting the wants and needs of the surrounding residents.

A top priority for the new City was to re-establish these parks as an integral part of the community, providing for the needs of residents young and old. Through a series of old County bond issue monies that had been set aside for use on these parks, but not been used, a new County bond issue passed in 2005 providing additional funds, and through grants, impact fees and other monies, the City identified some $30 million available over the next five years to renovate these parks into a state-of-the-art facilities that will meet the needs of current and future residents for decades to come.

In 2005, the City embarked on a comprehensive planning program to identify opportunities and challenges faced in renovating these parks. Underway is the development of a Parks and Recreation Element to the City's proposed first Comprehensive Development Master Plan (CDMP), a separate Parks and Recreation Master Plan covering improvements to all 17 parks, and the development of this Recreational Trails Master Plan (RTMP).

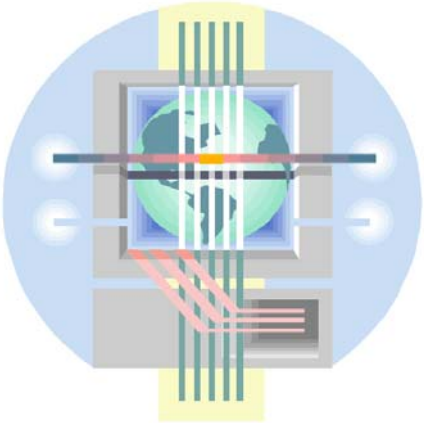


One key challenge quickly identified is the profound lack of land available for park expansion. Miami Gardens is currently 93% built-out, and land values are becoming an obstacle to even moderate park property additions. Aware of development pressures and other challenges threatening park expansion, the City and residents began to look beyond the traditional "park" as possibilities for recreational opportunities. The one thing that South Florida in general and Miami Gardens in particular does have an abundance of is canals. Drainage canals belonging to the South Florida Water Management District, Miami-Dade County and the City provide an unparallel opportunity to develop non-traditional linear parks and "blueway trails." Blueways are water-based trail for canoes, etc. Blueway trails are linked to the Blueway as a land-based , water resource trail.

For FY-12, the City received a grant from the Miami-Dade Metropolitan Planning Organization to update our pedestrian and bike trail plan. Changes will be incorporated into the FY-13 budget..

Information Technology Strategic Plan

As a new municipality, the City of Miami Gardens had no adopted a play for its technology assets. From its incorporation in 2003, technology purchases were made on an as-needed basis without regard to future needs. This was necessary as the City has an obligation to immediately began the various critical components of a city (finance, code enforcement, parks and recreation, personnel, etc. Waiting for the development of long tern plan was not an option.



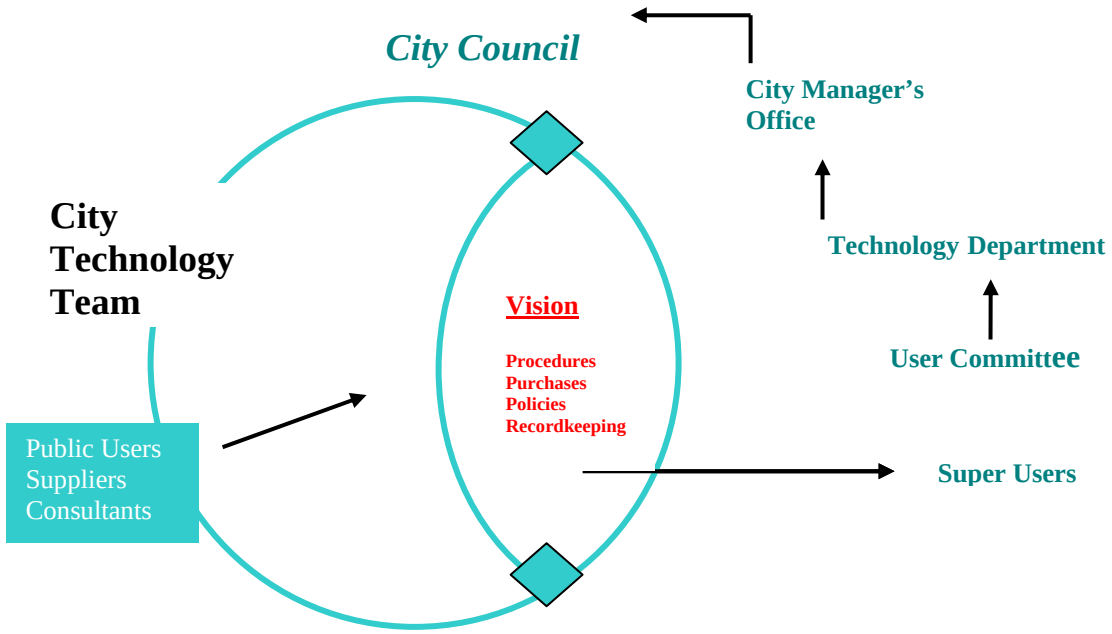
At that time, use was made of the existing purchasing agreements entered into by Miami-Dade County. These were used mainly for the purchase of desktop computers and printers. A technology consultant was hired to piece the various components together literally with a week so the City could begin operations. Computer technology was also purchased or leased based on existing contracts and bid waivers. A telephone system was purchased through BellSouth and the City's temporary offices were retrofitted to accommodate a basic system. Cell phones were also hastily arraigned for to meet the needs of a quickly growing workforce. The most critical of these systems was the City general ledger/financial system. In February 2004, the City contracted for financial services from a private company, New Community Strategies of Davis, Florida. As part of this contract, the company allowed the City to utilize its financial system for the City's records. This system was Fundware by Kintera.

Upon moving the temporary City Hall into new quarters, the same time and operational considerations continued to drive technology decisions. A new phone system was purchased for BellSouth and a new cell contract was negotiated with T-Mobile. Other contracts were awarded for building security systems and web page design and hosting.

In order to begin many of the City's critical services, stop-gap and/or temporary solutions were developed. Stand-alone software programs were written by consultants to handle code enforcement, alarm billing, occupational licenses. Other small software products were purchased to address present needs until a more comprehensive approach could be developed.

The rapid growth of the City from 2 employees in early 2004 to over 220 in FY-07, lead to significant technology-related problems, the most critical of which was the lack of modern, comprehensive financial system for the City. In 2007, the City Council approved $630,000 to purchase a new financial software system in anticipation of bring the City's finance function in-house in FY 2007. After an exhaustive investigation of possible software system on the market, including a number of site visits around the state, a committee of user departments recommended

that the City acquire the Eden Software System from Tyler Technologies. The system was purchased and installed in 2007
.



The problems that arose form a lack of vision in the technology were unavoidable given the priority of initiating an operational City; however, by 2007, the City was largely formed and running. It was time that a comprehensive assessment of current assets and future needs be made.

2.2 Development Process

The development of the Information Technology Strategic Plan was begun in early 2007. It included a review of the City's current assets, reviews of Information Technology Strategic Plans from several other municipalities, and a survey of middle and senior management levels to better determine future operational requirements form information technology resources. Further information was gathered via informal discussions with various staff within the City departments.

It was recognized that the City Information Technology Strategic Plan should include three core items:

1. Information Technology Vision

The Information Technology Vision should document the generally accepted view of how the City would utilize existing and new information technologies to meet the business objectives of the City. This vision should be as independent as possible of specific technologies or vendors and focus more on how technologies will be integrated into City business processes in both the short and long term. The vision is detailed as a series of principles defining how technology is used within the City.

2. Information Technology Strategic Plan

The Information Technology Strategic Plan documents the existing systems, infrastructure and architectures, defines the principles the City will use to guide the development of IT systems and applications and defines a process
for moving forward with systems development in order to meet expected business developments and needs. The Strategy is viewed as a working document with a 3 to 5 year timeline, but should be reviewed and updated annually in conjunction with the annual budget process.

3. Information Technology Tactical Plan

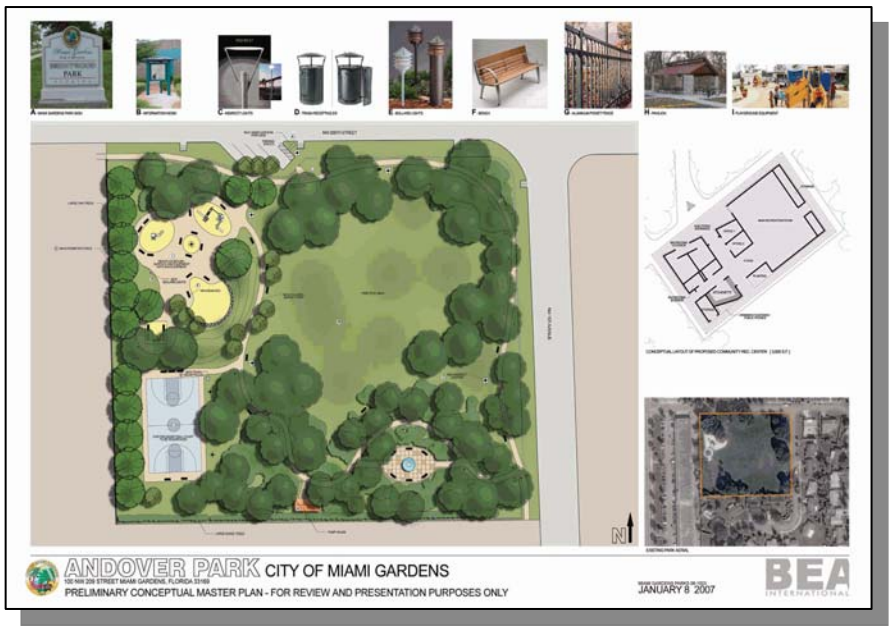
The Information Technology Tactical Plan documents the proposed Information Technology activities over a 24 to 36 months timeline, or through the FY-2011-2012. It includes details on specific projects and priorities. This is the working document for the Information Technology Division and is updated annually. During FY-12, staff plans on updating and expanding the plan based on the known needs of the new proposed City Hall complex as well as changes ion current technology.

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 (as specified in Object 5.4, Policy 5.4.3). The City commits to monitoring on 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

Over the next five years, the City will receive over $33 million for park improvements. These improvements will include a complete re-design of grounds, facilities and amenities including the creation of quality infrastructure to sustain proper park system for the next 20 years. It is necessary for the redevelopment of the park system for several reasons:

- ✓ Renovations to the sixteen parks will include compliance with the American 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 2010, the City's current population exceeds 109,730 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.

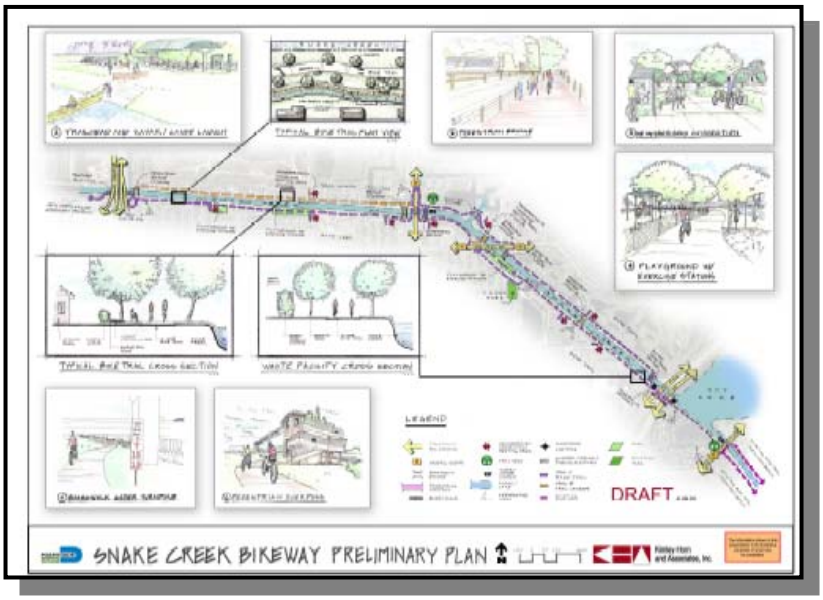
The master plan document will instigate a comprehensive park system through the variation of amenities. The master plan will also serve as the point of reference document, officiating the City's intent to maximize its parks system and thereby serving as the certified planning document for purposes of grant applications.

Intergovernmental Plans Affecting Miami Gardens

In addition to city-sponsored meetings, the following planning-oriented projects are progressing with meetings for public input. While these plans are being developed by agencies other than the City, the results and recommendations resulting from the studies will inevitably has financial implications for the City.

Snake Creek Greenway

The Miami Dade County Parks and Recreation Department is planning a multi-use bicycle and pedestrian trail along Snake Creek/Canal 9 from Miami Gardens Drive to the Florida Turnpike. Most of the planned facility is located in Miami Gardens.



The feasibility study will provide the basis for funding request for construction. This will connect the city's residents up with the regional and statewide system of trails and bikeways. The facility is proposed to be heavily landscaped with rest stop amenity areas that have benches and other amenities.

While this project does not directly affect the City's budget initially, there are enhancements and future extensions that could be of interest to the City. This plan should be integrated into the City own Recreation Master Plan.

NW 27th Avenue Rail Station Planning

The Miami-Dade Transit Agency (MDTA) is proposing a locally preferred alternative that will extend existing Metrorail service into north-central Miami-Dade County. The Miami-Dade County Metropolitan Planning Organization (MPO) has selected a locally-preferred alternative (LPA), identifying a new heavy rail line along a 9.5-mile section of NW 27th Avenue between an existing Dr. Martin Luther King Jr. Metrorail station and the Broward County line, including four (4) stations within the City of Miami Gardens.

Park-n-ride lots would be provided to intercept commuters in the corridor. The proposed heavy rail line along the Northwest 27th Avenue corridor would provide direct service to the Miami CBD and Medical Center as well as provide service to Miami Dade Community College - North Campus and the Pro Player Stadium. MDTA has estimated total project costs in year of expenditure (YOE) at $595.7 million; based on the assumed Federal/local share, the YOE Section 5309 share is $405.4 million.

Summary Description	
Proposed Project:	Heavy rail line 9.5 miles, 7 stations
Total Capital Cost ($YOE)	$579.2 million
Section 5309 Share ($YOE)	$405.4 million
Annual Operating Cost ($1998):	$7.8 million
Year Ridership Forecast (2015):	11,200 daily boardings

Status

The Miami-Dade Transit Agency completed a Major Investment Study (MIS) for the North Corridor in November 1995. The MPO Board selected the NW 27th Avenue alignment as the locally preferred alternative in November 1995 and added the project to its Cost Feasible Year 2015 Long Range Transportation Plan. An Option 1 Alternative Analysis and the Draft Environmental Impact Statement (DEIS), including consideration of two busway alternatives and one heavy rail alternative, has been completed with FTA participating as the lead Federal Agency. In May 1998, the MPO selected the heavy rail alternative, a Metrorail Extension along NW 27th Avenue, as the LPA. The Preliminary Engineering/Final Environmental Impact Statement (FEIS) phase is underway and is currently scheduled for completion in April 1999. Through FY-1999, Congress appropriated $11.94 million in Section 5309 New Start funds for this proposed project. Station planning began in 2005 and continues. Right of Way acquisition is pending Federal approval. Currently, the project has been

put on hold pending funding shortfalls by the County. The City continues to protect the proposed right-of-way from encroachment.

Transit-Supportive Existing Land Use and Future Patterns

The Land Use rating reflects local policies which encourage infill development and increased densities at transit station locations and the potential for future development activities in the corridor. Land use along the project corridor consists mainly of strip commercial areas bordered on the east and west by low/medium residential uses. Potential high-trip generators including the Pro Player Stadium, St. Thomas University and the North Campus of the Miami-Dade Community College and Miami-Dade County Health Center are located along the project corridor.

Infill development and increased densities are promoted by initiatives from the State of Florida and several regional planning councils and recommendations from an Urban Infill Strategy Task Force. State and regional policies promote infill development with implementation dependent on local jurisdictions. Miami-Dade County's Comprehensive Development Master Plan (CDMP) requires localities to accommodate new development around transit stations that incorporate certain physical design elements. The CDMP promotes pedestrian access and provision of bus stops. Recent changes to the Miami-Dade County's CDMP require a minimum density of housing units and employment based on distance from rail stations. Currently, there is no county-wide parking policy for Dade County. However, a recent study proposes a schedule for development of a coordinated parking policy. The DEIS process has resulted in a program to tie each station to the adjoining residential neighborhoods through the planning of pedestrian connections and bus transfers. Dade County has included extensions of water and sewer lines to each station along the project corridor to support development in the station areas. The development community has participated in project planning through membership in the citizen's advisory committee. Recent development activities are indicated by proposals for new development projects. For example, developers have obtained clearances for large-scale projects near the proposed NW 199th Street Station.

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. Even now, some of the traditional functions are still being carried out through contract. The reader is cautioned not to put too much emphasis on the actual results this soon into our program delivery history. As the City matures, the data collected will begin to reflect the true nature and quality of services provided. The City now maintains a performance system at the division level.

Performance Data and the FY-11 Budget

For each major service area, there is presented a brief description of the duties, responsibilities and programs carried out under the administrative organization of the department or division. This is followed by a chart presenting various measurement data: Workload measures and Outcome/Effectiveness Measures. These are presented over time (again, because of the City's recent incorporation, there is not a great deal of reliable historical data available in some operations). This section is followed by a brief analysis of factors that may have had an impact on the statistics and an interpretation of their import.

During this period, staff will be reviewing the data collected to ensure that it accurately reflects the kind of data that is useful as both a management tools and a citizen resource.

Miscellaneous Statistical Charts, Graphs & Tables

This section provides the user selected charts and graphs that supplement the material presented in the main body of this document. These provide additional detail and in some cases, a graphic representation of previous narrative.

List of Charts, Graphs and Tables

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Top Ten Largest Property Taxpayers In Miami Gardens - 2012

Owner	User	Tax Value	Taxes Paid	% of Tax Base
1. SUN LIFE STADIUM	PROFESSIONAL SPORTS MIAMI DOLPHINS/MARLINS	$164,250,694	$882,585	4.90%
2. CALDER RCE COURSE	HORSE RACING/CASINO	$ 43,078,334	$231,477	1.28%
3. WAL MART STORES EAST	RETAIL COMMERCIAL	$ 39,005,220	$209,591	1.16%
4. CANAM ASSOCIATES	INDUSTRIAL BUILDINGS	$ 34,539,191	$185,593	1.00%
5. CONTINENTIAL EQUITIES	INDUSTRIAL BUILDINGS	$ 33,674,018	$180,944	1.03%
6. DORSAN DEVELOPMENT	RENTAL & FOR SALE RESIDENTIAL	$ 27,064,322	$145,427	0.81%
7. BHI ELLINGTON LLC	RENTAL & FOR SALE RESIDENTIAL	$25,196,390	$135,390	0.75%
8. CRYSTAL LAKES INVEST	RENTAL RESIDENTIAL	$ 22,023,032	$118,339	0.66%
9. DIVINE SQUARE LLC	RENTAL RESIDENTIA	$ 20,583,412	$110,603	0.61%
10. LAKES EDGE PARTNERS	RENTAL RESIDENTIA	$ 19,500,000	$104,781	0.58%

TOTAL TAX BASE TOP 10 USERS 12.79%

Top Ten Private Employers In The City of Miami Gardens - 2011

1	SunLife Stadium	Sports Facility	02269 NW 199 Street	1440
2	Wal-Mart	Retail	27th Ave @ 199th U.S. 441 @ NW 179th St	820
3	Calder Race Track	Horse racing/casino	NW 27 Ave	730
4	UAIC	Insurance	NW 167th Street	430
5	St. Thomas University	Private University	NW 32nd Avenue	380
6	Precision Response Corporation	Telecommunications	1505 NW 167 Street NW	338
7	Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	336
8	Brandsmart USA	Retail Electronics	04320 NW 167 Street	270
9	Florida Memorial University	Private University	NW 42 Ave	270
10	Comcast Cable	Telecommunications	NW 2nd Avenue	190

* 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.

Top Ten Public or Private Employers in the City of Miami Gardens - 2011

1	Miami-Dade School Board	Government	Various	2,921
2	SunLife Stadium	Sports Facility	02269 NW 199 Street	1,440
3	Wal-Mart	Retail	27th Ave @ 199th U.S. 441 @ NW 179th St	820
4	Calder Casino & Race Track	Horse Racing/Casino	NW 27th Avenue	730
5	City of Miami Gardens	City Government	1515 NW 167th St.	571
6	UAIC	Insurance	1515 NW 167th Street	430
7	St. Thomas University	Private University	NW 32nd Avenue	380
8	Precision Response Corporation	Telecommunications	1505 NW 167 Street NW	338
9	Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	336
10	Brandsmart USA	Retail Electronics	04320 NW 167 Street	270

* 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	Sharon Jackson
2	Bunche Park Elementary	16001 Bunche Park Drive, Miami Gardens, Florida 33054	Dr. Viola Irons
3	Carol City Elementary	4375 NW 173 Drive, Miami Gardens, Florida 33055	Patricia Bloodworth
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	Theron A Clark
6	Hibiscus Elementary	18 01 NW 1 Avenue, Miami Gardens, Florida 33169	Kim 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	Karen Powers
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	Edith Hall
13	Parkway Elementary	1320 NW 188 Street, Miami Gardens, Florida 33169	Tracie Lewis
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	Valerie Ward
16	Skyway Elementary	4555 NW 206 Terrace, Miami Gardens, Florida 33055	Adrena Williams
	Middle Schools		
18	Carol City Middle	3737 NW 188 Street, Miami Gardens, Florida 33055	Joyce Jones
19	Norland Middle	1235 NW 192 Terrace, Miami Gardens, Florida 33169	Eugene Butler Jr.
20	North Dade Middle	1840 NW 157 Street, Miami Gardens, Florida 33054	Dr. Tonya Dillard
21	Parkway Middle	2349 NW 175 Street, Miami Gardens, Florida 33056	Elvira Ruiz
22	Andover Middle School	121 NW 207 Street, Miami Gardens, Florida 33169	Arnold R. Montgomery
	High Schools		
23	Miami Carol City Senior High	3422 NW 187 Street, Miami Gardens, Florida 33056	Jamarv Dunn
24	Miami Norland Senior High	1050 NW 195 Street, Miami Gardens, Florida 33169	Luis Solano
	Other Schools		
25	Jan Mann Opportunity Education	16101 NW 44 Court, Opa Locka, Florida 33054	Claire Warren

Current Permits and Forecast for Residential or Commercial Development City of Miami Gardens

Project Name	Location	Type of Use	Bldg. S.F./Units	Land Acerage	Status
Legacy Pointe- Sola Bella	Between NW 5th Ave & NW 7th Ave; South of NW 175th St.	Townhome	92	13	Under construction 2011
Home Depot	NW 199th St & NW 27th Ave.	Retail	104,886 sq.ft.	14	Platted; vacant 2011
Playa Plaza (3 commercial lots)	NW 191th St & NW 27th Ave.	Retail	20,000 sq.ft.	4	Recent review of Firestone Tire Store concept, 2011
Sonic Burgers	NW 199th Street @ WalMart	Restaurant	2,800 sq.ft.	11	Site plan approved 2011
Emerald Place	Southeast of N.W. 27th Ave. & N.W. 191st St.	Mixed Use	636 units; 25,000 sq.ft. office	40	Tentative plat approval expired; City owns and is marketing land, 2011
Elderly Housing at Emerald Place (Pelican Cove)	Southeast of N.W. 27th Ave. & N.W. 191st St.	Apartments	110	5	Elderly housing concept; inactive as of 2011
Miami Gardens Town Center Zone	Generally located around the intersection of Miami Gardens Drive (NW 183rd Street) and NW 27th Avenue	Mixed Use	N/A	112	Zoning/Permitted Uses to be adopted by City in 2011
Dolphin Center North DRI	2269 NW 199th St.	Stadium	mixed	208	2011 approval of Water Park by Miami-Dade County
Commons	20000 N.W. 27th Ave.	Elderly housing, Townhomes and commercial	189 elderly	8	Approved by City in 2011; Funding approved by City for elderly housing
Miami Gardens City Hall	18601 NW 27 Avenue	Offices	130,000 sq.ft.		To open March 2013
Andover Park Village	20700 NW 2nd Ave.	Mixed Use	340 units	4	Zoning approved, inactive, currently a car dealership
Majorca Isles	NW 215th St. & NW 13th Ct.	Townhomes	87 units	7	Community Development District being expanded to include this project, 2011.
Willow Lake Townhomes	NW 202nd Ter. and NW 2nd Ave	Townhomes	121 units	8	2011 feasibility study negative for market rate rental housing

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

Project Name	Location	Type of Use	Bldg. S.F./Units	Land Acerage	Status
Coconut Cay- D.R. Horton	NW 207th St. and NW 7th Ave.	Single Family	543 units	107	Remaining lots under development as of 20111
Toledo	West of NW 25th Ave. & South of NW 177th St.	Townhome	16 units	1	Zoning approved, inactive as of 2011
Alchemy	NW 47th Ave. & NW 167th St.	Townhome	16 units	1	Zoning approved; inactive as of 2011
Golden Glades City-owned Property	17650 NW 2nd Ave.	Commercial	364,271sq.ft.	15	Dealership site plan approved; City marketing property
JPM Centre at Miami Gardens Drive (Proposed Rezone)	4055 NW 183rd St.	Mixed Use	136,000 sq.ft.	11	Approved for 3,000 seat auditorium; no construction or permits 2011
Lakeside Point Townhomes	16855 NW 14th Ave.	Townhomes	52 units	3	Under construction, 2011
Aldi Food Store at Stadium Corners	SW Corner of NW 27th Ave. & NW 193rd St.	Commercial	10,799 sq.ft.	3	site plan approved, construction anticipated 2011
Palmetto Gardens Village	NW Corner of NW 37th Ave. & NW 167th St.	Commercial	107,647 sq.ft.	7	Incomplete construction
Quantum Warehouse/Office	NW 15th Avenue in Sunshine State IP	Industrial	43,000 sq.ft.	0.75	Site plan approved, construction anticipated 2011
Social Security Building	NW Corner of NW 12th Avenue and NW 167th Street	Office	20,000	2	Open April 2012
Florida International Academy School	NW 183rd St.	Office - School	53,000 sq.ft.	5	Zoning approved, inactive as of 2011

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

Land Use within the City of Miami Gardens

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 Housing Information

Subject	*Number*	Percent
Total housing units	34,284	100.0
Occupied housing units	32,219	94.0
Vacant housing units	2,065	6.0
For rent	605	1.8
Rented, not occupied	37	0.1
For sale only	440	1.3
Sold, not occupied	65	0.2
For seasonal, recreational, or occasional use	124	0.4
All other vacant units	794	2.3
Homeowner vacancy rate (percent)	2.0	(X)
Rental vacancy rate (percent)	5.6	(X)

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 60% 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:

- 2005-2011 Distinguished Budget Award from the Government Finance Officers Association.
- 2005-2008 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.
- 2007-2009, Award for the City's Popular Financial Report, Government Finance Officers Association.
- 2007-2009, 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 Tree Growth Award – Tree City USA.

- 2011 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 Playful City USA recognized from national non-profit KaBOOM.

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City of Miami Gardens

FY 2011-2012 Annual Budget

General Fund

Est. 10/1/2011

Revenues		Estimated 09/30/11	Manager's 2012 Budget	Notes
Property Taxes				
01-00-00-311-000-00	Ad Valorem Taxes	19,500,000	21,612,864	
01-00-00-311-001-00	Delinquent Ad Valorem Taxes	0	50,000	
Utility Taxes				
01-00-00-314-100-00	Electric Utility Tax	5,500,000	5,500,000	
01-00-00-314-300-00	Water Utility Tax	1,019,700	1,010,000	
01-00-00-314-400-00	Gas Utility Tax	210,674	225,000	
01-00-00-315-510-00	Telecommunication Tax	3,641,518	3,405,917	Due to one time refund in FY 12
Other Taxes				
01-00-00-316-000-00	Local Business Tax	1,030,000	1,030,000	
Franchise Fees				
01-00-00-323-100-00	Electric Franchise Fee	2,700,000	2,912,000	
01-00-00-323-400-00	Gas Franchise Fee	186,608	198,000	
01-00-00-323-700-00	Solid Waste Franchise Fee	737,196	760,000	
01-00-00-323-901-00	Towing Franchise Fees	36,878	150,000	New contract with vendor
Permits, Fees and Assessments				
01-00-00-322-001-00	Certificates of Use	420,000	420,000	
01-00-00-322-005-00	Certificate of Re-Occupancy	100,000	95,000	
01-00-00-329-100-00	Alarm Permit Fees	26,000	38,000	
01-00-00-329-200-00	Landlord Permit Fees	162,000	170,000	
01-00-00-329-600-00	Special Events Permit	1,385	2,000	
01-00-00-329-700-00	Towing Permit Fees	8,000	87,500	Newly imposed permit in April 2011
Intergovernment Revenue				
State/Federal Shared Revenues				
01-00-00-331-200-00	Federal Grant - Public Safety	5,270	0	
01-00-00-331-202-00	Byrne Grant	26,859	152,033	
01-00-00-331-203-00	Cops Grant	752,814	541,142	Grant expire in June 2012
01-00-00-331-204-00	Forensic Sci Improvement Grant	98,316	0	
01-00-00-331-501-00	Federal Hurricane Relief	312	0	
01-00-00-334-200-00	State Grant - Public Safety	3,000	0	
01-00-00-334-710-00	Children's Trust Grant	110,718	0	
01-00-00-335-120-00	State Revenue Sharing	2,200,000	2,414,830	State Estimate
01-00-00-335-150-00	Alcoholic Beveral Licenses	19,000	19,500	
01-00-00-335-180-00	Half-Cent Sales Tax	6,925,000	6,844,985	State Estimate
01-00-00-337-203-00	COP Tech Grant	947	0	
01-00-00-337-204-00	Byrne Grant - County	0	13,000	
Shared Revenues: Other				
01-00-00-335-150-00	County Occupational Licenses	150,000	150,000	
Charges for Services				
01-00-00-341-100-00	Recording Fees	1,600	1,800	
01-00-00-341-101-00	Lien Searches	65,000	64,000	
01-00-00-341-300-00	Bid Specs Fees	5,000	5,000	
01-00-00-341-301-00	Lien Reduction Application Fee	15,000	4,000	
01-00-00-341-302-00	Amesty Lien Reduction Application	320,000	275,000	
01-00-00-341-900-00	Passport Fees	36,000	33,000	
01-00-00-342-100-00	Police Services	55,483	50,000	
01-00-00-342-105-00	Off Duty Police Officer Revenue	1,083,034	972,940	
01-00-00-347-200-00	Parks and Recreation	455,119	739,528	Fees increase
01-00-00-347-201-00	Pool Admissions	8,000	8,000	
01-00-00-347-202-00	Recreation Facility Rentals	42,000	45,000	
01-00-00-347-203-00	Youth Sports Program	250,000	250,000	
01-00-00-347-204-00	Community Center Memberships	74,801	80,000	
01-00-00-347-205-00	P & R Sponsorship/Fundraiser	7,000	5,000	
01-00-00-347-206-00	Contract Classes	8,000	18,000	
01-00-00-347-207-00	BTF Rentals	7,119	75,000	
01-00-00-347-400-00	Special Events	240	0	
01-00-00-347-401-00	Special Events Vendors	0	0	
01-00-00-347-410-00	Martin L. King Celebration	5,000	5,000	
01-00-00-347-411-00	MLK-Vendors	150	0	
01-00-00-347-415-00	Jazz Festival	1,757,066	1,900,000	
01-00-00-347-416-00	Jazz in the Garden-Vendors	126,691	125,000	
01-00-00-347-420-00	CMG Junior Council	3,800	5,000	
01-00-00-347-430-00	Miss Miami Gardens-Sponsorship	301	0	
01-00-00-347-431-00	Miss Miami Gardens-Program Journal	150	0	
01-00-00-347-432-00	Miss Miami Gardens- ticket sales	565	0	
01-00-00-349-100-00	I.T. Svc. to Miami Lakes	81,865	114,000	
01-00-00-349-101-00	Vending Machines	2,995	1,000	

City of Miami Gardens

FY 2011-2012 Annual Budget

General Fund

Est. 10/1/2011

Revenues- Con't		Estimated 09/30/11	Manager's 2012 Budget	Notes
Fines and Forfeitures				
01-00-00-351-100-00	Parking Fines	33,976	40,000	
01-00-00-351-200-00	School Crossing Guard - Clerk	13,738	15,000	
01-00-00-351-300-00	School Crossing Guard - County	275,465	290,000	
01-00-00-351-500-00	Traffic Fines	275,977	250,000	
01-00-00-351-510-00	Red Light Camera - County	401,682	414,280	
01-00-00-354-100-00	Nuisance Abatement Fine	12,000	5,000	
01-00-00-354-101-00	Code Enforcement Lot Clearing Fines	15,000	25,000	
01-00-00-354-102-00	Code Enforcment Board Up	5,000	25,000	
01-00-00-354-103-00	Code Enforcement Fines	265,000	250,000	
01-00-00-359-010-00	Red Light Camera Fines	1,626,044	2,005,362	New cameras will be installed in FY 12
01-00-00-359-011-00	Red Light Fines - Special Master Fee	631	0	
01-00-00-359-200-00	False Alarms Fines	25,000	30,000	
Miscellaneous Revenues				
01-00-00-361-100-00	Interest	21,000	20,000	
01-00-00-362-001-00	Rent - Spirit of Christ Center	7,500	0	Property no longer rented
01-00-00-365-000-00	Sales of Other Assets	34,400	20,000	
01-00-00-366-000-00	Contributions and Donations	11,443	6,000	
01-00-00-369-400-00	Slot Machine Revenue	1,200,000	1,100,000	
01-00-00-369-900-00	Other Miscellaneous Revenues	46,000	52,949	
01-00-00-369-902-00	Lobbying Registration Fees	2,850	5,000	
01-00-00-369-903-00	Insurance Reimbursement	83,000	75,000	
01-00-00-369-905-00	Foreclosure property registry	3,000	40,000	Newly established in April 2011
01-00-00-369-906-00	Rebates	50,000	50,000	
Other Sources				
01-00-00-381-015-10	Inter Transf - Transportation	388,073	374,466	
01-00-00-381-026-15	Inter Transf - Develop Svc.	596,617	511,070	
01-00-00-381-028-14	Inter Transf - CDBG	50,000	75,000	
01-00-00-381-029-41	Inter Transf - Stormwater	165,332	209,828	
01-00-00-381-031-30	Inter Transf - Capital Prj.	223,946	246,729	
01-00-00-384-000-00	Bond Proceeds	60,000	0	
01-00-00-389-400-00	Grants and Donations, Other So	0	0	
Fund Balance Forward				
01-00-00-389-900-00	Fund Balance Reserve	217,564	1,823,358	Est. Reserve Balance Forward
TOTAL GENERAL FUND REVENUE		**$56,094,412**	**$60,537,081**	

City of Miami Gardens

FY 2011-2012 Annual Budget

General Fund

LEGISLATIVE DEPARTMENT

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-11-01-511-106-00	Mayor's Salary	42,162	42,000	
01-11-01-511-107-00	Council Salaries	70,846	72,000	
01-11-01-511-201-00	FICA	7,981	8,022	
01-11-01-511-202-00	Retirement	10,372	6,074	FRS employer contribution rate was reduced
01-11-01-511-203-00	Life and Health Insurance	41,185	46,341	
Operating Expenditures				
01-11-01-511-310-00	Professional Services	60,000	0	No funding for Lobbyist
01-11-01-511-400-00	Travel and Per Diem	3,000	2,000	
01-11-01-511-411-00	Telephone	6,718	7,164	
01-11-01-511-421-00	Postage & Freight	50	50	
01-11-01-511-440-00	Rentals and Leases	3,207	0	
01-11-01-511-480-00	Promotional Activities	3,500	2,700	
01-11-01-511-490-00	Mayor's Expense	12,000	14,400	
01-11-01-511-491-00	Seat 1 Expense Account	5,000	14,400	
01-11-01-511-492-00	Seat 2 Expense Account	12,000	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	8,000	14,400	
01-11-01-511-495-00	At Large Seat 5 Expense	8,000	14,400	
01-11-01-511-496-00	At Large Seat 6 Expense	13,000	14,400	
01-11-01-511-510-00	Office Supplies	1,000	1,000	
01-11-01-511-520-00	Operating Supplies	2,500	1,850	
01-11-01-511-523-00	CMG Junior Council	4,000	7,500	
01-11-01-511-540-00	Books, Publications, and Dues	34,474	33,000	
01-11-01-511-550-00	Educational & Training	369	0	
Non-Operating Expenditures				
01-11-01-511-820-00	Commission for Women	2,000	2,500	
01-11-01-511-821-00	Aid to Community Organization	50,000	25,000	Educational Compact only
Total Legislative		**$415,764**	**$358,001**	

City of Miami Gardens

FY 2011-2012 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-12-01-512-102-00	Regular Salaries and Wages	717,409	629,660	Furlough and 1 vacancy to be eliminated
01-12-01-512-104-00	Overtime	4,000	200	
01-12-01-512-105-00	Special Pay	15,432	14,880	Auto/Cell Allowances
01-12-01-512-201-00	FICA	47,097	42,431	
01-12-01-512-202-00	Retirement	83,145	48,437	FRS employer contribution rate was reduced
01-12-01-512-203-00	Life and Health Insurance	62,597	66,690	
01-12-01-512-204-00	Workers' Compensation	2,742	2,451	
01-12-01-512-206-00	ICMA Deferred Comp - Benefit	22,350	21,185	
Operating Expenditures				
01-12-01-512-310-00	Professional Services	10,136	13,000	
01-12-01-512-400-00	Travel and Per Diem	1,000	1,500	
01-12-01-512-421-00	Postage & Freight	150	50	
01-12-01-512-470-00	Printing & Binding	6,440	3,000	
01-12-01-512-492-00	Special Events	11,128	0	Employee Holiday Party eliminated in FY 12
01-12-01-512-510-00	Office Supplies	2,200	1,800	
01-12-01-512-520-00	Operating Supplies	800	300	
01-12-01-512-540-00	Books, Publications, and Dues	5,496	5,940	
01-12-01-512-550-00	Educational & Training	400	250	
Total City Manager		**$992,522**	**$851,773**	

OFFICE OF THE CITY MANAGER

Media and Special Events Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-12-02-512-102-00	Regular Salaries and Wages	157,247	130,206	Furlough and one position become seasonal
01-12-02-512-104-00	Overtime	3,000	3,500	
01-12-02-512-105-00	Special Pay	2,656	2,640	Car/cell allowance
01-12-02-512-201-00	FICA	12,445	10,336	
01-12-02-512-202-00	Retirement	14,777	7,070	FRS employer contribution rate was reduced
01-12-02-512-203-00	Life and Health Insurance	17,473	13,203	
01-12-02-512-204-00	Workers' Compensation	592	496	
01-12-02-512-206-00	ICMA Deferred Comp - Benefit	2,026	0	
Operating Expenditures				
01-12-02-512-310-00	Professional Services	52,865	18,500	
01-12-02-512-400-00	Travel & Per Diem	1,500	1,500	
01-12-02-512-421-00	Postage & Freight	1,500	1,000	
01-12-02-512-440-00	Rentals and Leases	3,309	4,500	
01-12-02-512-450-00	Insurance	10,236	6,000	
01-12-02-512-470-00	Printing & Binding	13,000	12,500	
01-12-02-512-492-00	Special Events	2,303,052	2,025,000	
01-12-02-512-494-00	Advertising	18,853	4,000	
01-12-02-512-510-00	Office Supplies	1,778	2,000	
01-12-02-512-520-00	Operating Supplies	505	150	
01-12-02-512-540-00	Books, Publications, and Dues	583	500	
01-12-02-512-550-00	Educational & Training	1,406	750	
Total Media & Special Events		**$2,618,804**	**$2,243,850**	

OFFICE OF THE CITY CLERK

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-13-01-513-102-00	Regular Salaries and Wages	405,245	390,860	Furlough
01-13-01-513-104-00	Overtime	1,200	1,000	
01-13-01-513-105-00	Special Pay	2,409	2,400	
01-13-01-513-201-00	FICA	30,044	30,629	
01-13-01-513-202-00	Retirement	40,645	25,535	FRS employer contribution rate was reduced
01-13-01-513-203-00	Life and Health Insurance	54,976	63,012	
01-13-01-513-204-00	Workers' Compensation	1,488	1,488	
01-13-01-513-206-00	ICMA Deferred Comp - Benefit	4,849	0	
Operating Expenditures				
01-13-01-513-310-00	Professional Services	900	1,500	
01-13-01-513-340-00	Other Contractual	5,000	5,000	Transcriptions/Codification
01-13-01-513-400-00	Travel and Per Diem	1,124	500	
01-13-01-513-421-00	Postage & Freight	680	400	
01-13-01-513-470-00	Printing and Binding	52	100	
01-13-01-513-491-00	Election	9,103	80,000	Costs estimates as provided by County
01-13-01-513-494-00	Advertising	14,000	14,000	Legal Ads
01-13-01-513-510-00	Office Supplies	1,500	1,400	
01-13-01-513-520-00	Operating Supplies	500	800	
01-13-01-513-540-00	Books, Publications, and Dues	850	800	
01-13-01-513-550-00	Educational & Training	1,792	500	
Total City Clerk		**$576,357**	**$619,924**	

FINANCE DEPARTMENT

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-13-02-513-102-00	Regular Salaries and Wages	480,437	448,520	Furlough and half of grant accountant position
01-13-02-513-104-00	Overtime	500	100	charge to CDBG fund
01-13-02-513-105-00	Special Pay	3,621	3,600	
01-13-02-513-201-00	FICA	35,278	35,628	
01-13-02-513-202-00	Retirement	48,658	28,803	FRS employer contribution rate was reduced
01-13-02-513-203-00	Life and Health Insurance	34,288	33,752	
01-13-02-513-204-00	Workers' Compensation	1,824	1,781	
01-13-02-513-206-00	ICMA Deferred Comp - Benefit	6,038	0	
Operating Expenditures				
01-13-02-513-310-00	Professional Services	12,000	8,000	Arbitrage calculation
01-13-02-513-320-00	Accounting and Auditing	65,000	69,000	Annual Audit
01-13-02-513-400-00	Travel and Per Diem	50	1,050	
01-13-02-513-421-00	Postage & Freight	250	80	
01-13-02-513-470-00	Printing & Binding	1,500	2,080	
01-13-02-513-510-00	Office Supplies	1,800	2,600	
01-13-02-513-520-00	Operating Supplies	2,594	1,430	
01-13-02-513-540-00	Books, Publications, and Dues	1,245	1,450	
01-13-02-513-550-00	Educational & Training	7,081	370	Consolidated Edu. Reimbursement to HR
Total Finance		**$702,163**	**$638,244**	

HUMAN RESOURCES DEPARTMENT

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-13-03-513-102-00	Regular Salaries and Wages	561,603	536,077	
01-13-03-513-104-00	Overtime	66	0	
01-13-03-513-105-00	Special Pay	1,569	1,560	
01-13-03-513-201-00	FICA	40,362	40,917	
01-13-03-513-202-00	Retirement	54,165	33,928	FRS employer contribution rate was reduced
01-13-03-513-203-00	Life and Health Insurance	67,958	76,751	
01-13-03-513-204-00	Workers' Compensation	2,048	2,040	
01-13-03-513-206-00	ICMA Deferred Comp - Benefit	7,252	0	
Operating Expenditures				
01-13-03-513-310-00	Professional Services	11,928	12,000	
01-13-03-513-313-00	Background Verifications	10,000	8,000	
01-13-03-513-314-00	Drug & Physical	9,000	10,000	
01-13-03-513-316-00	Psychological/Physical Testing	4,500	4,000	
01-13-03-513-400-00	Travel and Per Diem	1,000	1,000	
01-13-03-513-421-00	Postage & Freight	500	150	
01-13-03-513-440-00	Rentals and Leases	2,943	2,600	
01-13-03-513-470-00	Printing & Binding	4,000	5,000	
01-13-03-513-494-00	Advertising	0	500	
01-13-03-513-510-00	Office Supplies	1,500	1,500	
01-13-03-513-520-00	Operating Supplies	1,500	1,000	
01-13-03-513-540-00	Books, Publications, Dues	700	800	
01-13-03-513-550-00	Educational & Training	5,000	46,500	Consolidated citywide edu. reimbursement Cap each person reimbursement to $1,000
Total Human Resources		**$787,594**	**$784,323**	

City of Miami Gardens

FY 2011-2012 Annual Budget

General Fund

CITY ATTORNEY DEPARTMENT

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-14-00-514-102-00	Salaries	342,191	341,212	Furlough
01-14-00-514-105-00	Special Pay	10,846	10,800	
01-14-00-514-201-00	FICA	23,280	24,342	
01-14-00-514-202-00	Retirement	37,742	24,461	FRS employer contribution rate was reduced
01-14-00-514-203-00	Life and Health Insurance	29,623	33,447	
01-14-00-514-204-00	Workers' Compensation	1,310	1,317	
01-14-00-514-206-00	ICMA Deferred Comp - Benefit	3,606	0	
Operating Expenditures				
01-14-00-514-310-00	Professional Services	50,000	50,000	For Litigation
01-14-00-514-330-00	Court Reporter Services	500	500	
01-14-00-514-340-00	Other Contractual	0	1,000	
01-14-00-514-400-00	Travel and Per Diem	1,130	500	
01-14-00-514-421-00	Postage & Freight	200	200	
01-14-00-514-440-00	Rentals and Leases	3,082	3,500	
01-14-00-514-494-00	Advertising	0	0	
01-14-00-514-510-00	Office Supplies	2,500	2,500	
01-14-00-514-520-00	Operating Supplies	800	500	
01-14-00-514-540-00	Books, Publications, and Dues	5,730	5,000	
01-14-00-514-550-00	Educational & Training	500	1,000	
Total City Attorney		**$513,040**	**$500,279**	

PUBLIC SAFETY DEPARTMENT

Police School Crossing Guard Program Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-21-00-521-102-00	Regular Salaries and Wages	126,712	123,511	Furlough
01-21-00-521-103-00	Other Salaries and Wages	412,416	418,600	55 part-time school crossing guards
01-21-00-521-104-00	Overtime	2,800	300	
01-21-00-521-105-00	Special Pay	2,775	2,672	
01-21-00-521-201-00	FICA	41,670	41,698	
01-21-00-521-202-00	Retirement	51,597	29,039	FRS employer contribution rate was reduced
01-21-00-521-203-00	Life and Health Insurance	20,249	22,571	
01-21-00-521-204-00	Workers' Compensation	17,762	20,740	
01-21-00-521-206-00	ICMA Deferred Comp - Benefit	1,742	0	
Operating Expenditures				
01-21-00-521-400-00	Travel and Per Diem	1,439	1,000	
01-21-00-521-421-00	Postage & Freight	0	0	
01-21-00-521-440-00	Rentals and Leases	1,313	70	
01-21-00-521-510-00	Office Supplies	1,000	700	
01-21-00-521-520-00	Operating Supplies	5,000	4,310	
01-21-00-521-522-00	Other Operating Expenses	3,083	0	
01-21-00-521-525-00	Uniforms	4,500	5,000	
01-21-00-521-540-00	Books, Publications, and Dues	285	280	
01-21-00-521-550-00	Educational & Training	350	450	
Total School Crossing Guards		**$694,693**	**$670,940**	

PUBLIC SAFETY DEPARTMENT

Police Adminsitration Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-21-01-521-102-00	Regular Salaries and Wages	2,241,373	1,012,960	Reflect proper chain of command due to
01-21-01-521-104-00	Overtime	168,473	151,626	establishment for a new unit. Officers
01-21-01-521-105-00	Special Pay	50,249	16,470	moved to other divisions
01-21-01-521-106-00	Off Duty Services	72,402	0	
01-21-01-521-201-00	FICA	176,027	92,950	
01-21-01-521-202-00	Retirement	491,283	148,642	FRS employer contribution rate was reduced
01-21-01-521-203-00	Life and Health Insurance	191,678	68,958	
01-21-01-521-204-00	Workers' Compensation	83,474	33,976	
01-21-01-521-206-00	ICMA Deferred Comp - Benefit	27,773	0	
Operating Expenditures				
01-21-01-521-310-00	Professional Services	26,500	33,200	
01-21-01-521-340-00	Other Contractual	10,130	6,000	
01-21-01-521-400-00	Travel and Per Diem	7,000	32,000	
01-21-01-521-410-00	Communications Svc.	54,916	16,080	Reclass expenses correctly between
01-21-01-521-411-00	Telephones	0	28,981	telephone and communication svc. in FY 12
01-21-01-521-421-00	Postage & Freight	7,000	6,000	
01-21-01-521-431-00	Electricity	83,804	85,600	
01-21-01-521-432-00	Water	8,662	8,952	
01-21-01-521-434-00	Cable T.V. service	6,591	4,800	
01-21-01-521-440-00	Rentals and Leases	31,998	22,460	
01-21-01-521-460-00	Repairs and Maintenance Service	3,000	920	
01-21-01-521-470-00	Printing	0	0	
01-21-01-521-494-00	Advertising	400	0	
01-21-01-521-497-00	Other Obligations	8,706	5,000	
01-21-01-521-510-00	Office Supplies	7,795	3,500	
01-21-01-521-520-00	Operating Supplies	68,451	56,200	
01-21-01-521-525-00	Uniforms	500	0	
01-21-01-521-540-00	Books, Publications, and Dues	3,524	2,750	
01-21-01-521-550-00	Educational & Training	103,000	0	Consolidated Edu. Reimbursement to HR
Capital Outlay				
01-21-01-521-640-00	Machinery and Equipment	98,316	0	
01-21-01-521-681-00	I.T. intangible assets	8,300	0	
Total Police		**$4,041,325**	**$1,838,024**	

PUBLIC SAFETY DEPARTMENT

Police Investigations Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-21-02-521-102-00	Regular Salaries and Wages	4,988,470	4,736,295	Furlough
01-21-02-521-104-00	Overtime	452,843	427,982	
01-21-02-521-105-00	Special Pay	121,857	118,156	
01-21-02-521-106-00	Off Duty Services	95,000	216,812	
01-21-02-521-201-00	FICA	407,924	415,709	
01-21-02-521-202-00	Retirement	1,111,645	755,850	FRS employer contribution rate was reduced
01-21-02-521-203-00	Life and Health Insurance	494,187	536,014	
01-21-02-521-204-00	Workers' Compensation	203,395	206,759	
01-21-02-521-206-00	ICMA Deferred Comp - Benefit	106,524	37,598	
Operating Expenditures				
01-21-02-521-310-00	Professional Services	500	500	
01-21-02-521-350-00	Investigations	9,000	7,000	
01-21-02-521-400-00	Travel and Per Diem	465	200	
01-21-02-521-440-00	Rentals and Leases	54,181	50,000	
01-21-02-521-510-00	Office Supplies	6,000	4,800	
01-21-02-521-520-00	Operating Supplies	12,500	19,000	
01-21-02-521-540-00	Books, Publications, and Dues	0	75	
01-21-02-521-596-00	COP Tech Grant	947	0	
Total Police		**$8,065,438**	**$7,532,750**	

PUBLIC SAFETY DEPARTMENT

Police Operations Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-21-03-521-102-00	Regular Salaries and Wages	7,464,910	7,754,405	Furlough
01-21-03-521-104-00	Overtime	600,736	570,699	
01-21-03-521-105-00	Special Pay	196,714	137,201	
01-21-03-521-106-00	Off Duty Services	532,995	415,141	
01-21-03-521-201-00	FICA	647,396	669,385	
01-21-03-521-202-00	Retirement	1,651,300	1,240,262	FRS employer contribution rate was reduced
01-21-03-521-203-00	Life and Health Insurance	752,127	942,539	
01-21-03-521-204-00	Workers' Compensation	311,356	333,069	
01-21-03-521-206-00	ICMA Deferred Comp - Benefit	104,532	18,581	
Operating Expenditures				
01-21-03-521-310-00	Professional Services	2,000	1,500	
01-21-03-521-340-00	Other Contractual	7,000	7,500	
01-21-03-521-400-00	Travel and Per Diem	500	500	
01-21-03-521-460-00	Repairs and Maintenance Service	3,170	4,000	
01-21-03-521-470-00	Printing & Binding	0	0	
01-21-03-521-510-00	Office Supplies	5,000	2,500	
01-21-03-521-520-00	Operating Supplies	9,500	9,000	
Total Police		**$12,289,237**	**$12,106,281**	

PUBLIC SAFETY DEPARTMENT

Police Support Services Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-21-04-521-102-00	Regular Salaries and Wages	3,189,737	3,991,351	Reflect proper chain of command due to
01-21-04-521-104-00	Overtime	318,964	309,835	establishment for a new unit.
01-21-04-521-105-00	Special Pay	60,642	71,561	
01-21-04-521-106-00	Off Duty Services	78,208	101,511	
01-21-04-521-201-00	FICA	269,925	333,813	
01-21-04-521-202-00	Retirement	547,558	473,534	FRS employer contribution rate was reduced
01-21-04-521-203-00	Life and Health Insurance	410,813	560,705	
01-21-04-521-204-00	Workers' Compensation	102,626	154,087	
01-21-04-521-206-00	ICMA Deferred Comp - Benefit	49,949	22,474	
Operating Expenditures				
01-21-04-521-310-00	Professional Services	56,000	41,500	
01-21-04-521-340-00	Other Contractual	40,000	16,000	
01-21-04-521-400-00	Travel and Per Diem	700	600	
01-21-04-521-440-00	Rentals and Leases	2,903	4,140	
01-21-04-521-460-00	Repairs and Maintenance Service	39,500	55,000	
01-21-04-521-470-00	Printing & Binding	9,928	7,500	
01-21-04-521-510-00	Office Supplies	7,000	4,500	
01-21-04-521-520-00	Operating Supplies	57,000	50,435	
01-21-04-521-525-00	Uniforms	32,700	29,000	
01-21-04-521-528-00	Small Equipment	0	7,600	
01-21-04-521-540-00	Books, Publications, and Dues	1,000	1,000	
Total Police		**$5,275,153**	**$6,236,147**	

City of Miami Gardens

FY 2011-2012 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Cops Grant

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-21-05-521-102-00	Regular Salaries and Wages	518,006	501,782	Furlough
01-21-05-521-104-00	Overtime	56,290	50,661	
01-21-05-521-105-00	Special Pay	29,154	15,080	
01-21-05-521-106-00	Off Duty Services	45,000	0	
01-21-05-521-201-00	FICA	48,621	41,678	
01-21-05-521-202-00	Retirement	100,061	70,330	FRS employer contribution rate was reduced
01-21-05-521-203-00	Life and Health Insurance	61,279	70,578	
01-21-05-521-204-00	Workers' Compensation	22,872	21,598	
01-21-05-521-206-00	ICMA Deferred Comp - Benefit	15,524	0	
Total Police		**$896,807**	**$771,706**	

City of Miami Gardens

FY 2011-2012 Annual Budget

General Fund

CODE ENFORCEMENT DEPARTMENT

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-29-01-529-102-00	Regular Salaries and Wages	879,750	965,014	Vacancies in FY 11
01-29-01-529-104-00	Overtime	16,000	13,000	
01-29-01-529-105-00	Special Pay	6,000	7,981	
01-29-01-529-201-00	FICA	70,100	74,184	
01-29-01-529-202-00	Retirement	84,641	54,186	FRS employer contribution rate was reduced
01-29-01-529-203-00	Life and Health Insurance	129,187	167,545	
01-29-01-529-204-00	Workers' Compensation	20,816	22,344	
01-29-01-529-206-00	ICMA Deferred Comp - Benefit	9,061	0	
Operating Expenditures				
01-29-01-529-310-00	Professional Services	20,000	16,200	Special Masters, Lien Searches, etc
01-29-01-529-340-00	Other Contractual	48,500	37,500	Lot clearing
01-29-01-529-400-00	Travel and Per Diem	1,500	2,702	
01-29-01-529-421-00	Postage & Freight	5,000	9,500	
01-29-01-529-440-00	Rentals and Leases	7,908	7,910	
01-29-01-529-460-00	Repairs and Maintenance Service	800	364	
01-29-01-529-470-00	Printing & Binding	7,000	9,070	
01-29-01-529-510-00	Office Supplies	5,000	6,500	
01-29-01-529-520-00	Operating Supplies	16,000	13,336	
01-29-01-529-525-00	Uniforms	7,000	7,550	
01-29-01-529-540-00	Books, Publications, and Dues	1,500	1,930	
01-29-01-529-550-00	Educational & Training	8,000	2,570	
Total Code Enforcement		**$1,343,763**	**$1,419,385**	

PARKS & RECREATION DEPARTMENT

Recreation Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-72-00-572-102-00	Regular Salaries and Wages	1,664,164	1,659,191	Furlough
01-72-00-572-104-00	Overtime	25,000	12,000	
01-72-00-572-105-00	Special Pay	19,189	17,709	
01-72-00-572-201-00	FICA	127,299	129,045	
01-72-00-572-202-00	Retirement	162,298	93,075	FRS employer contribution rate was reduced
01-72-00-572-203-00	Life and Health Insurance	162,041	189,818	
01-72-00-572-204-00	Workers' Compensation	67,958	66,848	
01-72-00-572-206-00	ICMA Deferred Comp - Benefit	10,120	0	
Operating Expenditures				
01-72-00-572-310-00	Professional Services	20,000	40,500	
01-72-00-572-340-00	Other Contractual	94,293	174,356	Transport/Catering for Special Events/Activenet fees
01-72-00-572-342-00	Pool Management Contract	160,409	0	Hire City's lifeguards
01-72-00-572-400-00	Travel and Per Diem	2,500	1,000	
01-72-00-572-410-00	Communications Svc.	71,798	65,400	
01-72-00-572-421-00	Postage & Freight	9,000	16,000	
01-72-00-572-431-00	Electricity	125,869	127,306	
01-72-00-572-432-00	Water	69,444	60,768	
01-72-00-572-433-00	Gas	150	150	
01-72-00-572-440-00	Rentals and Leases	54,404	63,000	
01-72-00-572-460-00	Repairs and Maintenance Serv	9,000	20,000	
01-72-00-572-470-00	Printing & Binding	21,000	17,500	
01-72-00-572-494-00	Advertising	0	2,500	
01-72-00-572-510-00	Office Supplies	8,000	6,200	
01-72-00-572-520-00	Operating Supplies	130,000	176,000	Tables, fitness equip, Seniors program
01-72-00-572-525-00	Uniforms	10,000	9,000	
01-72-00-572-526-00	Sports Program	463,686	355,000	
01-72-00-572-528-00	Small Tools and Equipment	0	2,000	
01-72-00-572-529-00	Rec. - Children Trust	31,000	0	Grant not awarded in FY 12
01-72-00-572-540-00	Books, Publications, and Dues	4,500	3,000	
01-72-00-572-550-00	Educational & Training	13,000	500	Consolidated Edu. Reimbursement to HR
Capital Outlay				
01-72-00-572-630-00	Improvements Other Than Bldgs.	15,000	5,000	
Non-Operating Expenditures				
01-72-00-572-821-00	Aids to Community Organization	2,500	2,500	
Total P&R Recreation		**$3,553,622**	**$3,315,366**	

PARKS & RECREATION DEPARTMENT

Maintenance Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-72-01-572-102-00	Regular Salaries and Wages	947,470	813,804	Furlough and two positions transferred to
01-72-01-572-104-00	Overtime	9,000	10,000	Public Works
01-72-01-572-105-00	Special Pay	11,646	11,161	
01-72-01-572-201-00	FICA	72,550	62,985	
01-72-01-572-202-00	Retirement	87,657	43,891	FRS employer contribution rate was reduced
01-72-01-572-203-00	Life and Health Insurance	145,795	159,523	
01-72-01-572-204-00	Workers' Compensation	60,857	50,267	
01-72-01-572-206-00	ICMA Deferred Comp - Benefit	6,293	0	
Operating Expenditures				
01-72-01-572-310-00	Professional Services	5,000	5,000	
01-72-01-572-340-00	Other Contractual	37,977	68,000	Contractual parks maintenance
01-72-01-572-343-00	Park Maintenance Contract	28,000	50,000	
01-72-01-572-400-00	Travel and Per Diem	0	0	
01-72-01-572-431-00	Electricity	5,263	5,340	
01-72-01-572-432-00	Water	4,826	7,060	
01-72-01-572-434-00	Cable T.V. service	1,503	1,176	
01-72-01-572-440-00	Rentals and Leases	16,000	16,500	
01-72-01-572-460-00	Repairs and Maintenance Serv	49,186	75,000	
01-72-01-572-497-00	Other Obligations	5,269	5,500	
01-72-01-572-510-00	Office Supplies	150	0	
01-72-01-572-520-00	Operating Supplies	26,000	28,500	
01-72-01-572-525-00	Uniforms	10,000	9,500	
01-72-01-572-528-00	Small Tools and Equipment	3,000	4,300	
01-72-01-572-531-00	Landscape Supplies/Materials	46,000	42,000	
01-72-01-572-540-00	Books, Publications, and Dues	780	0	
01-72-01-572-550-00	Educational & Training	430	500	
Capital Outlay				
01-72-01-572-630-00	Improvements Other Than Bldgs.	0	12,500	
01-72-01-572-640-00	Machinery and Equipment	22,333	23,000	
Total P&R Maintenance		**$1,602,986**	**$1,505,507**	

PARKS & RECREATION DEPARTMENT

Community Center Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-72-02-572-102-00	Regular Salaries and Wages	551,759	694,192	Hired city's lifeguard instead of contracting
01-72-02-572-104-00	Overtime	5,000	5,000	lifeguard service
01-72-02-572-105-00	Special Pay	6,291	5,780	
01-72-02-572-201-00	FICA	43,019	53,795	
01-72-02-572-202-00	Retirement	47,177	35,275	FRS employer contribution rate was reduced
01-72-02-572-203-00	Life and Health Insurance	75,746	64,564	
01-72-02-572-204-00	Workers' Compensation	26,647	31,766	
01-72-02-572-206-00	ICMA Deferred Comp - Benefit	3,130	0	
Operating Expenditures				
01-72-02-572-310-00	Professional Services	208,944	236,015	Health fitness contract not a full year in FY 11
01-72-02-572-340-00	Other Contractual	17,824	7,600	
01-72-02-572-344-00	Instructors payments	11,613	18,000	
01-72-02-572-400-00	Travel and Per Diem	500	500	
01-72-02-572-410-00	Communications Svc.	10,685	0	To be paid under I.T. Department
01-72-02-572-411-00	Telephone	4,297	4,560	
01-72-02-572-421-00	Postage & Freight	0	0	
01-72-02-572-431-00	Electricity	150,000	156,680	
01-72-02-572-432-00	Water	16,000	15,300	
01-72-02-572-433-00	Gas	16,210	21,000	pool was closed a few mths in FY 11 for repairs
01-72-02-572-440-00	Rentals and Leases	4,500	2,000	
01-72-02-572-460-00	Repairs and Maintenance Service	17,120	22,000	
01-72-02-572-470-00	Printing & Binding	300	0	
01-72-02-572-510-00	Office Supplies	4,000	4,000	
01-72-02-572-520-00	Operating Supplies	65,000	74,000	pool was closed a few mths in FY 11 for repairs
01-72-02-572-525-00	Uniforms	2,000	1,800	
01-72-02-572-528-00	Small Tools and Equipment	0	2,000	
01-72-02-572-531-00	Landscape Supplies/Materials	500	0	
01-72-02-572-550-00	Educational & Training	500	750	
Total P&R Recreation		**$1,288,761**	**$1,456,577**	

PARKS & RECREATION DEPARTMENT

Children Trust Grant

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-72-03-572-102-00	Regular Salaries and Wages	63,030	0	Grant not awarded in FY 2012
01-72-03-572-104-00	Overtime	333	0	
01-72-03-572-105-00	Special Pay	166	0	
01-72-03-572-201-00	FICA	4,850	0	
01-72-03-572-202-00	Retirement	5,015	0	
01-72-03-572-203-00	Life and Health Insurance	2,613	0	
01-72-03-572-204-00	Workers' Compensation	2,664	0	
Operating Expenditures				
01-72-03-572-310-00	Professional Services	9,232	0	
01-72-03-572-400-00	Travel and Per Diem	562	0	
01-72-03-572-460-00	Repairs and Maintenance Service	7,055	0	
01-72-03-572-510-00	Office Supplies	2,124	0	
01-72-03-572-520-00	Operating Supplies	1,909	0	
01-72-03-572-550-00	Educational & Training	310	0	
Total P&R Recreation		**$99,861**	**$0**	

GENERAL SERVICES DEPARTMENT

Purchasing Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-13-05-513-102-00	Regular Salaries and Wages	236,023	230,306	Furlough
01-13-05-513-105-00	Special Pay	1,087	1,080	
01-13-05-513-201-00	FICA	17,421	17,134	
01-13-05-513-202-00	Retirement	21,786	12,270	FRS employer contribution rate was reduced
01-13-05-513-203-00	Life and Health Insurance	31,257	34,305	
01-13-05-513-204-00	Workers' Compensation	885	876	
01-13-05-513-206-00	ICMA Deferred Comp - Benefit	3,057	0	
Operating Expenditures				
01-13-05-513-400-00	Travel & Per Diem	1,000	1,034	
01-13-05-513-421-00	Postage & Freight	100	50	
01-13-05-513-440-00	Rentals and Leases	3,207	1,834	
01-13-05-513-470-00	Printing	0	88	
01-13-05-513-494-00	Advertising	800	0	
01-13-05-513-510-00	Office Supplies	500	500	
01-13-05-513-520-00	Operating Supplies	50	100	
01-13-05-513-540-00	Books, Publications, and Dues	1,983	755	
01-13-05-513-550-00	Educational & Training	750	0	
Total Purchasing		**$319,906**	**$300,332**	

GENERAL SERVICES DEPARTMENT

Information Technology Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-16-01-516-102-00	Regular Salaries and Wages	712,267	738,222	1 staff added in mid FY 11 due to service provided
01-16-01-516-104-00	Overtime	42,000	16,000	to City of Miami Lakes
01-16-01-516-105-00	Special Pay	9,882	10,560	
01-16-01-516-201-00	FICA	54,246	59,322	
01-16-01-516-202-00	Retirement	73,545	45,785	FRS employer contribution rate was reduced
01-16-01-516-203-00	Life and Health Insurance	78,131	96,608	
01-16-01-516-204-00	Workers' Compensation	2,753	2,818	
01-16-01-516-206-00	ICMA Deferred Comp - Benefit	8,503	0	
Operating Expenditures				
01-16-01-516-310-00	Professional Services	120,500	104,000	
01-16-01-516-400-00	Travel & Per Diem	10,000	5,700	
01-16-01-516-410-00	Communications Svc.	174,834	191,160	
01-16-01-516-411-00	Telephone Services	42,608	50,832	
01-16-01-516-421-00	Postage & Freight	150	150	
01-16-01-516-460-00	Repairs and Maintenance Service	150,000	224,770	
01-16-01-516-493-00	Software License	251,171	513,000	Reclass some software cost to license
01-16-01-516-510-00	Office Supplies	1,500	1,000	
01-16-01-516-520-00	Operating Supplies	5,000	10,500	
01-16-01-516-521-00	Computers	25,000	82,500	
01-16-01-516-524-00	Computer software < $5K	0	10,900	
01-16-01-516-540-00	Books, Publications, and Dues	1,000	1,500	
01-16-01-516-550-00	Educational & Training	15,000	4,200	
Operating Expenditures				
01-16-01-516-642-00	Computer Hardware Upgrade	185,818	94,000	
01-16-01-516-643-00	Computer Software	481,550	42,000	
Total IT		**$2,445,457**	**$2,305,527**	

GENERAL SERVICES DEPARTMENT
Fleet Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-19-03-519-102-00	Regular Salaries and Wages	160,346	156,587	Furlough
01-19-03-519-104-00	Overtime	0	100	
01-19-03-519-105-00	Special Pay	1,205	1,200	
01-19-03-519-201-00	FICA	11,936	11,364	
01-19-03-519-202-00	Retirement	14,741	8,347	FRS employer contribution rate was reduced
01-19-03-519-203-00	Life and Health Insurance	24,236	27,523	
01-19-03-519-204-00	Workers' Compensation	6,072	6,050	
01-19-03-519-206-00	ICMA Deferred Comp - Benefit	2,433	0	
Operating Expenditures				
01-19-03-519-310-00	Professional Services	7,000	5,500	
01-19-03-519-400-00	Travel & Per Diem	600	500	
01-19-03-519-460-00	Repairs and Maintenance Service	542,592	580,000	Reduced car wash $20K in FY 12; some vehicles
01-19-03-519-510-00	Office Supplies	1,180	1,100	extended warantee expired
01-19-03-519-520-00	Operating Supplies	4,500	2,048	
01-19-03-519-522-00	Other Operating Expenses	50	0	
01-19-03-519-527-00	Gasoline & Lubricants	1,020,508	1,175,340	
01-19-03-519-540-00	Books, Publications, and Dues	500	200	
01-19-03-519-550-00	Educational & Training	0	0	
Capital Outlay				
01-19-03-519-640-00	Machinery & Equipment	39,988	0	
Total Fleet		**$1,837,887**	**$1,975,859**	

GENERAL SERVICES DEPARTMENT

Non-Departmental Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
01-19-01-519-205-00	Unemployment Compensation	120,000	90,000	
Operating Expenditures				
01-19-01-519-310-00	Professional Services	20,451	10,000	
01-19-01-519-340-00	Other Contractual	1,950,874	1,803,790	Red light camera/credit card fees/janitorial svc.
01-19-01-519-421-00	Postage & Freight	31,761	31,900	
01-19-01-519-431-00	Electricity	92,054	93,024	City Hall
01-19-01-519-432-00	Water	8,000	7,480	
01-19-01-519-440-00	Rentals and Leases	671,677	708,086	City Hall Rent
01-19-01-519-450-00	Insurance	953,519	992,440	
01-19-01-519-460-00	Repairs and Maintenance Service	10,000	8,440	
01-19-01-519-470-00	Printing & Binding	2,000	1,200	
01-19-01-519-497-00	Other Obligations	46,794	58,000	
01-19-01-519-520-00	Operating Supplies	100,299	6,300	credit card fees reclass to 340 in FY 12
01-19-01-519-540-00	Books, Publications, and Dues	180	145	
Debt Service				
01-19-01-519-720-00	Interest - Debt Service	2,722	2,000	
Non-Operating Expenditures				
01-19-01-519-915-30	Transfer to Capital Projs Fund	960,661	845,817	
01-19-01-519-916-15	Transfer to Develop Svc. Fund	0	0	
01-19-01-519-917-10	Transfer to Transportation Fund	50,788	0	
01-19-01-519-918-21	Transfer to Debt Service Fund	6,222,434	5,124,307	
01-19-01-519-991-00	Working Capital Reserve	0	0	
01-19-01-519-993-00	Emergerency Reserve Build Up	0	3,323,358	
Total Non-Departmental		**$11,244,215**	**$13,106,286**	

Total General Fund Expenditures	**$61,605,356**	**$60,537,081**

General Fund Revenues (-) Expenditures	**-$5,510,944**	**$0**

City of Miami Gardens

FY 2011-2012 Annual Budget

Transportation Fund

Revenues

		Estimated 09/30/11	Manager's 2012 Budget	Notes
10-00-00-312-410-00	First Local Option Fuel Tax	1,463,335	1,576,658	As per State Estimate
10-00-00-312-420-00	Second Local Option Fuel Tax	568,305	602,032	As per State Estimate
10-00-00-322-002-00	Public Works Bldg Permit Fees	45,000	35,000	
10-00-00-329-100-00	Banners Permits	5,000	1,000	
10-00-00-331-901-00	Urban Community Forestry Grant	29,396	0	
10-00-00-334-390-00	FDOT - Landscape agm	31,356	35,000	
10-00-00-334-492-00	School Safety Grant	1,000,000	0	
10-00-00-335-120-00	State Revenue Sharing	876,268	1,034,927	As per State Estimate
10-00-00-345-200-00	Surcharge	6,000	3,500	
10-00-00-361-100-00	Interest	0	50	
10-00-00-364-000-00	Sales of Fixed Assets	0	0	
10-00-00-366-000-00	Contributions and Donations	0	0	
10-00-00-369-900-00	Other Miscellaneous Revenues	8,200	2,500	
10-00-00-369-903-00	Insurance Reimbursement	5,016	2,500	
10-00-00-381-029-41	Inter Transf - Stormwater	143,729	171,273	
10-00-00-381-030-01	Inter Transf - General Fund	50,788	0	
10-00-00-389-900-00	Other Non-Operating Sources	2,625	0	
Total Revenues		**$4,235,018**	**$3,464,440**	

Total Transportation Fund Revenues	**$4,235,018**	**$3,464,440**

Transportation Fund

Expenditures

PUBLIC WORKS DEPARTMENT

Administration Division

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
10-41-00-541-102-00	Regular Salaries and Wages	295,312	261,710	Furlough
10-41-00-541-105-00	Special Pay	5,914	5,880	
10-41-00-541-201-00	FICA	21,776	21,104	
10-41-00-541-202-00	Retirement	30,781	18,293	FRS employer contribution rate was reduced
10-41-00-541-203-00	Life and Health Insurance	28,326	24,446	
10-41-00-541-204-00	Workers' Compensation	9,742	9,593	
10-41-00-541-206-00	ICMA Deferred Comp - Benefit	3,329	0	
Operating Expenditures				
10-41-00-541-310-00	Professional Services	35,000	2,000	
10-41-00-541-400-00	Travel and Per Diem	1,000	2,000	
10-41-00-541-421-00	Postage & Freight	100	100	
10-41-00-541-440-00	Rentals and Leases	4,859	5,040	
10-41-00-541-460-00	Repairs and Maintenance	500	1,000	
10-41-00-541-497-00	Other Obligations	1,419	975	
10-41-00-541-510-00	Office Supplies	800	2,000	
10-41-00-541-520-00	Operating Supplies	500	2,500	
10-41-00-541-525-00	Uniforms	0	300	
10-41-00-541-527-00	Gasoline & Lubricants	92,000	109,800	
10-41-00-541-540-00	Books, Publications, and Dues	245	500	
10-41-00-541-550-00	Educational & Training	5,000	2,000	
Non-Operating Expenditures				
10-41-00-541-914-01	Transfer to General Fund	388,068	374,466	
10-41-00-541-915-30	Transfer to Capital Prj Fund	72,000	0	
10-41-00-541-918-21	Transfer to Debt Service Fund	518,548	521,856	
Total Adminsitration		**$1,515,219**	**$1,365,563**	

FY 2011-2012 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
10-41-01-541-102-00	Regular Salaries and Wages	110,631	108,050	Furlough
10-41-01-541-104-00	Overtime	704	500	
10-41-01-541-105-00	Speical Pay	1,207	1,200	
10-41-01-541-201-00	FICA	9,079	8,397	
10-41-01-541-202-00	Retirement	10,249	5,784	FRS employer contribution rate was reduced
10-41-01-541-203-00	Life and Health Insurance	12,013	13,338	
10-41-01-541-204-00	Workers' Compensation	2,204	2,220	
10-41-01-541-206-00	ICMA Deferred Comp - Benefit	713	0	
Operating Expenditures				
10-41-01-541-400-00	Travel and Per Diem	0	1,500	
10-41-01-541-421-00	Postage & Freight	300	400	
10-41-01-541-494-00	Advertising	15,000	16,000	Program Advertising
10-41-01-541-510-00	Office Supplies	1,500	1,000	
10-41-01-541-520-00	Operating Supplies	28,000	23,000	Gloves, Rakes, trashbags, etc
10-41-01-541-530-00	Road Materials and Supplies	6,000	17,500	Signs, plants etc.
10-41-01-541-540-00	Books, Publications and Dues	100	300	
10-41-01-541-550-00	Educational & Training	750	1,000	
Capital Outlay				
10-41-01-541-655-00	Urban Community Forestry	29,396	0	
Total Keep MG Beautiful		**$227,846**	**$200,189**	

City of Miami Gardens

FY 2011-2012 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Streets Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
10-41-02-541-102-00	Regular Salaries and Wages	923,274	1,039,396	Two positions transferred from Parks divisions
10-41-02-541-104-00	Overtime	16,000	8,000	
10-41-02-541-105-00	Speical Pay	625	1,200	
10-41-02-541-201-00	FICA	69,753	76,364	
10-41-02-541-202-00	Retirement	86,541	55,801	FRS employer contribution rate was reduced
10-41-02-541-203-00	Life and Health Insurance	172,025	210,672	
10-41-02-541-204-00	Workers' Compensation	85,875	97,585	
10-41-02-541-205-00	Unemployment Compensation	7,000	12,000	
10-41-02-541-206-00	ICMA Deferred Comp - Benefit	7,799	0	
Operating Expenditures				
10-41-02-541-310-00	Professional Services	2,500	8,000	
10-41-02-541-340-00	Other Contractural	57,717	65,000	Trash disposal service
10-41-02-541-400-00	Travel and Per Diem	300	500	
10-41-02-541-421-00	Postage & Freight	200	300	
10-41-02-541-431-00	Electricity	10,680	7,500	
10-41-02-541-432-00	Water	112,041	126,480	
10-41-02-541-440-00	Rentals and Leases	7,000	1,500	
10-41-02-541-460-00	Repairs and Maintenance Service	4,000	18,000	
10-41-02-541-520-00	Operating Supplies	2,000	4,500	
10-41-02-541-525-00	Uniforms	5,000	1,700	
10-41-02-541-528-00	Small Tools and Equipment	0	4,500	
10-41-02-541-530-00	Road Materials and Supplies	105,675	84,500	
10-41-02-541-540-00	Books, Publications and Dues	200	400	
10-41-02-541-550-00	Educational & Training	6,500	2,000	
Capital Outlay				
10-41-02-541-630-00	Improvements Other Than Bldgs.	1,015,000	0	
Non-Operating Expenditures				
10-41-02-541-991-00	Working Capital Reserve	0	72,790	
Total Streets Division		**$2,697,705**	**$1,898,688**	

Total Expenditures Transportation Fund	**$4,440,770**	**$3,464,440**

Transportation Fund Revnues (-) Expenditures	**-$205,752**	**$0**

City of Miami Gardens

FY 2011-2012 Annual Budget

Development Services Fund

Revenues

		Estimated 09/30/11	Manager's 2012 Budget	Notes
15-00-00-322-000-00	Planning & Zoning Fees	450,000	300,000	
15-00-00-322-002-00	Building Permit Fees	1,551,628	1,905,580	City Hall permits
15-00-00-322-003-00	Bldg. Certificate Compliance	25,381	21,000	
15-00-00-322-004-00	40 Year Recertification	4,500	2,500	
15-00-00-322-006-00	OT Inspection Fees	0	35,000	
15-00-00-329-400-00	Community Dev. District Fees	5,730	5,730	
15-00-00-345-100-00	Unsafe Structure charges	4,500	5,000	
15-00-00-345-200-00	Technology Surcharge	145,000	200,000	
15-00-00-369-900-00	Other Miscellaneous Revenues	0	0	
15-00-00-381-030-01	Transfer from General Fund	0	0	
15-00-00-389-900-00	Other Non-Operating Sources	3,555	0	
Total Revenues		**$2,190,294**	**$2,474,810**	

Total Revenues Development Service Fund	**$2,190,294**	**$2,474,810**

City of Miami Gardens

FY 2011-2012 Annual Budget

Development Services Fund

Expenditures

PLANNING & ZONING SERVICE DEPARTMENT

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
15-24-01-524-102-00	Regular Salaries & Wages	380,910	309,409	Furlough
15-24-01-524-105-00	Special Pay	5,185	5,160	
15-24-01-524-201-00	FICA	28,748	23,661	
15-24-01-524-202-00	Retirement	37,077	17,215	FRS employer contribution rate was reduced
15-24-01-524-203-00	Life & Health Insurance	42,554	45,992	
15-24-01-524-204-00	Workers' Compensation	1,441	1,177	
15-24-01-524-206-00	ICMA Deferred Comp - Benefit	5,257	0	
Operating Expenditures				
15-24-01-524-310-00	Professional Services	8,000	4,000	
15-24-01-524-340-00	Other Contractual	900	0	
15-24-01-524-400-00	Travel & Per Diem	300	150	
15-24-01-524-440-00	Rentals and Leases	9,644	6,600	
15-24-01-524-470-00	Printing & Binding	7,805	2,500	
15-24-01-524-493-00	Software License	1,800	1,800	
15-24-01-524-494-00	Advertising	28,000	16,800	
15-24-01-524-510-00	Office Supplies	2,500	800	
15-24-01-524-520-00	Operating Supplies	0	100	
15-24-01-524-540-00	Books, Publications and Dues	500	1,500	
15-24-01-524-550-00	Educational & Training	1,500	2,000	
Non-Operating Expenditures				
15-24-01-524-914-01	Transfer to General Fund	143,476	99,647	
15-24-01-524-918-21	Transfer to Debt Service Fund	4,205	4,636	
Total P&Z Division		**$709,802**	**$543,147**	

City of Miami Gardens

FY 2011-2012 Annual Budget

Development Services Fund

BUILDING SERVICES DEPARTMENT

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
15-24-02-524-102-00	Regular Salary & Wages	1,173,890	1,099,521	Furlough and one vacant position eliminated
15-24-02-524-104-00	Overtime	7,000	25,000	
15-24-02-524-105-00	Special Pay	6,063	5,941	
15-24-02-524-201-00	FICA	87,088	87,360	
15-24-02-524-202-00	Retirement	111,463	61,703	FRS employer contribution rate was reduced
15-24-02-524-203-00	Life & Health Insurance	101,604	105,572	
15-24-02-524-204-00	Workers' Compensation	28,439	26,934	
15-24-02-524-205-00	Unemployment Compensation	10,500	25,000	
15-24-02-524-206-00	ICMA Deferred Comp - Benefit	11,463	0	
Operating Expenditures				
15-24-02-524-310-00	Professional Services	13,845	11,000	
15-24-02-524-340-00	Other Contractual	2,500	3,500	
15-24-02-524-400-00	Travel & Per Diem	1,000	1,500	
15-24-02-524-421-00	Postage & Freight	200	750	
15-24-02-524-440-00	Rentals & Leases	6,312	4,740	
15-24-02-524-460-00	Repairs and Maintenance Service	900	348	
15-24-02-524-470-00	Printing & Binding	1,909	1,040	
15-24-02-524-499-10	Unsafe Structures Fees to County	6,000	0	
15-24-02-524-510-00	Office Supplies	6,000	5,000	
15-24-02-524-520-00	Operating Supplies	2,500	1,500	
15-24-02-524-525-00	Uniforms	4,500	2,500	
15-24-02-524-527-00	Gasoline & Lubricants	11,430	9,223	
15-24-02-524-540-00	Books, Publications & Dues	745	1,450	
15-24-02-524-550-00	Educational & Training	12,000	9,000	
Non-Operating Expenditures				
15-24-02-524-914-01	Transfer to General Fund	453,141	411,423	
15-24-02-524-918-21	Transfer to Debt Service Fund	27,450	31,658	
Total Building Services		**$2,087,942**	**$1,931,663**	

Total Expenditures Development Services Fund	**$2,797,744**	**$2,474,810**

Development Services Fund Revenues (-) Expenditures	**-$607,450**	**$0**

City of Miami Gardens

FY 2011-2012 Annual Budget

Capital Projects Fund

Revenues

		Estimated 09/30/11	Manager's 2012 Budget	Notes
30-00-00-331-305-00	ARRA 431,434,337 Project	575,284	0	
30-00-00-331-390-16	ARRA 429,430 Project	462,197	0	
30-00-00-331-390-18	ARRA 42 bridge	250,000	0	
30-00-00-334-491-00	183 Street Phase II	168,880	0	
30-00-00-334-721-00	FDOT Turnpike Improvements	95,088	0	
30-00-00-334-722-00	FDOT 441 Project	200,000	0	
30-00-00-337-403-00	CITT	0	2,000,000	
30-00-00-337-708-00	Miami Carol City Park	217,461	0	
30-00-00-337-710-00	Norwood Park & Pool	0	0	
30-00-00-337-711-00	Rolling Oaks Park	104,000	0	
30-00-00-337-713-00	GO Master Plan	21,072	0	
30-00-00-337-715-00	BTF Community Ctr. FF&E	1,012,853	0	
30-00-00-337-716-00	North Dade Optimist Park	23,520	0	
30-00-00-337-718-00	NW 7 Ave Reconstruction	2,004,529	0	
30-00-00-337-724-00	SNP and GO for Amphitheatre	844,154	0	
30-00-00-341-201-11	Urban Area Secuirty Initiative	182,138	0	
30-00-00-361-000-00	Interests	250,000	300,000	
30-00-00-366-901-00	Mercedes Dealership	186,134	0	
30-00-00-381-002-16	Transfer from Impact Fees	506,500	41,030	
30-00-00-381-030-01	Transfer from G.F.	960,661	845,817	
30-00-00-384-100-00	Loan Proceeds	50,403,088	0	
30-00-00-389-900-00	Reappropriated from Fund Balance	2,181,453	0	
Total Revenues		**$60,649,012**	**$3,186,847**	

Total Revenues Capital Projs. Fund	**$60,649,012**	**$3,186,847**

City of Miami Gardens

FY 2011-2012 Annual Budget

Capital Projects Fund

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
30-12-01-512-102-00	Regular Salaries and Wages	353,743	347,988	Furlough
30-12-01-512-104-00	Overtime	0	0	
30-12-01-512-105-00	Special Pay	4,827	4,800	
30-12-01-512-201-00	FICA	27,069	27,182	
30-12-01-512-202-00	Retirement	38,098	18,539	FRS employer contribution rate was reduced
30-12-01-512-203-00	Life and Health Insurance	30,946	34,840	
30-12-01-512-204-00	Workers' Compensations	8,595	8,617	
30-12-01-512-205-00	Unemployment Compensation	0	0	
30-12-01-512-206-00	ICMA Deferred Comp - Benefit	4,958	0	
Operating Expenditures				
30-12-01-512-310-00	Professional Services	11,000	7,500	
30-19-01-519-310-00	City Hall Bond issuance costs	1,640,941	0	
30-72-00-572-310-00	G.O. Bond Master Plan	21,072	0	
30-12-01-512-340-00	Other Contractual - Legal	20,000	0	
30-12-01-512-400-00	Travel and Per Diem	1,000	400	
30-12-01-512-421-00	Postage & Freight	50	400	
30-12-01-512-470-00	Printing & Binding	500	500	
30-12-01-512-494-00	Advertising	0	1,050	
30-12-01-512-510-00	Office Supplies	1,300	1,750	
30-12-01-512-520-00	Operating Supplies	5,397	0	
30-12-01-512-540-00	Books, Publications and Dues	500	300	
30-12-01-512-550-00	Educational & Training	2,000	1,000	
Capital Outlay				
30-12-01-512-611-03	Washutta Land	1,772,992	0	
30-12-01-512-621-03	City Hall Complex	5,279,502	0	
30-13-04-513-631-01	Fueling Station	12,662	0	
30-21-01-521-621-01	Police Bldg.	9,000		
30-21-01-521-641-01	Urban Area Secuirty Initiative	182,138	0	
30-41-02-541-631-03	183 Avenue Beautificaiton	39,563	0	
30-41-02-541-631-05	NW 7 Ave Reconstruction	2,004,529	0	
30-41-02-541-631-06	Turnpike Wall Improvements	95,088	0	
30-41-02-541-631-11	183 Phase II Beautification	279,203	0	
30-41-02-541-631-13	Palmetto Interchange Beautification	116,134	0	
30-41-02-541-631-14	Arch Renovation	70,000	0	
30-41-02-541-631-15	ARRA 431, 434, 337 Projection	575,284	0	
30-41-02-541-631-16	ARRA 429,430 Project	462,197	0	
30-41-02-541-631-18	ARRA 42 Bridge proejct	250,000	0	
30-41-02-541-631-19	Coconut Cay Resurface	0	35,000	
30-72-00-572-611-01	Senior Center renovation	42,806	0	
30-72-00-572-621-02	BTF Community Center FF&E	1,012,853	0	
30-72-00-572-621-03	Amphitheatre	844,154	0	
30-72-00-572-631-04	Miami Carol City Park	217,461	0	
30-72-00-572-631-07	Norwood Park & Pool	33,144	0	
30-72-00-572-631-08	Rolling Oaks	104,000	0	
30-72-00-572-631-12	North Dade Optimist Park	23,520	0	
Non-Operating Expenditures				
30-12-01-512-914-01	Transfer to General Fund	223,946	246,729	
30-12-01-512-918-21	Transfer to Debt Service Fund	485,252	485,252	
30-41-02-541-991-00	Working Capital Reserve	0	1,965,000	

* Unspent projects approved in previous fiscal years will automatically carry forward FY 2012. Please see five year CIP plan for FY 2012 projects

Total Exps. Capital Improvements	**$16,307,424**	**$3,186,847**
Total Exps. Capital Improvements	**$16,307,424**	**$3,186,847**
Revenues (-) Expenditures CIP Fund	**$44,341,588**	**$0**

City of Miami Gardens

FY 2011-2012 Annual Budget

Special Revenue Fund

Revenues

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Other				
16-00-00-324-110-00	Police Impact Fee - Resident	53,000	50,000	
16-00-00-324-120-00	Police Impact Fee - Commercial	20	0	
16-00-00-324-610-00	Open Space Impact - Resident	34,000	35,000	
16-00-00-324-611-00	Parks Impact Fee - Residential	34,000	35,000	
16-00-00-324-620-00	Open Space Impact Fee - Commercial	7,600	7,500	
16-00-00-324-621-00	Parks Impact Fee - Commercial	7,900	7,800	
16-00-00-324-710-00	Admin. Impact Fee - Residential	5,200	5,000	
16-00-00-324-720-00	Admin. Impact Fee - Commercial	1,200	1,000	
16-00-00-359-006-00	Law Enforcement Training Trust	12,900	11,000	
16-00-00-361-100-00	Interests	500	500	
16-00-00-389-900-00	Fund Balance Reserve	1,257,289	1,080,170	
Total Revenues		**$1,413,609**	**$1,232,970**	
Total Revenues Special Rev. Fund		**$1,413,609**	**$1,232,970**	

City of Miami Gardens

FY 2011-2012 Annual Budget

Special Revenue Fund

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Other				
16-80-00-580-495-00	Law Enforcement Training Trust Trust Fund	18,439	13,000	
16-80-00-580-915-30	Transfer to Capital Projects Fund	315,000	41,030	
16-80-00-580-991-00	Working Capital Reserve	0	1,178,940	
Total Exp. Special Revenue Fund		**$333,439**	**$1,232,970**	
Total Expenditures Special Revenue Fund		**$333,439**	**$1,232,970**	
Revenues (-) Expenditures Special Revenue Fund Fund		**$1,080,170**	**$0**	

City of Miami Gardens

FY 2011-2012 Annual Budget

Stormwater Utility Fund

Revenues

		Estimated 09/30/11	Manager's 2012 Budget	Notes
41-00-00-325-200-00	Stormwater Assessments	3,395,000	3,225,250	70k REUs @ $4ea
41-00-00-329-500-00	Stormwater Permit Fees	25,000	35,000	
41-00-00-337-300-00	SFWMD Grant	512,073	0	
41-00-00-337-400-00	National Resources Conservation Grt.	0	975,000	Grant for canal dredging
41-00-00-347-100-00	Svcs to Miami Lakes	0	49,565	
41-00-00-361-100-00	Interest	1,000	2,000	
41-00-00-369-900-00	Other Miscellaneous Revenues	0	0	
41-00-00-389-900-00	Fund Balance	1,375,440	789,212	
Total Stormwater Fund		**$5,308,513**	**$5,076,027**	

Total Revenues Stormwater Fund	**$5,308,513**	**$5,076,027**

City of Miami Gardens

FY 2011-2012 Annual Budget

Stormwater Utility Fund

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
41-41-03-538-102-00	Regular Salaries and Wages	650,685	680,462	
41-41-03-538-104-00	Overtime	3,500	16,165	
41-41-03-538-105-00	Special Pay	5,786	6,000	
41-41-03-538-201-00	FICA	49,767	53,069	
41-41-03-538-202-00	Retirement	70,321	37,113	
41-41-03-538-203-00	Life and Health Insurance	76,943	93,428	
41-41-03-538-204-00	Workers' Compensation	34,294	34,637	
41-41-03-538-206-00	ICMA Deferred Comp - Benefit	7,725	0	
Operating Expenditures				
41-41-03-538-310-00	Professional Services	719,507	600,000	
41-41-03-538-315-00	Fee Collection Charges	121,200	125,000	
41-41-03-538-340-00	Other Contractual	221,634	204,012	Cleaning contracts for canals
41-41-03-538-400-00	Travel and Per Diem	500	2,000	
41-41-03-538-421-00	Postage & Freight	6,500	6,500	
41-41-03-538-431-00	Electricity	10,300	15,100	
41-41-03-538-432-00	Water	0	2,520	
41-41-03-538-440-00	Rentals and Leases	1,200	5,000	
41-41-03-538-460-00	Repairs and Maintenance Serv	8,000	20,000	
41-41-03-538-470-00	Printing & Binding	2,000	2,500	
41-41-03-538-494-00	Advertising	0	752	
41-41-03-538-497-00	Other Obligations	1,278	1,000	
41-41-03-538-510-00	Office Supplies	1,300	1,500	
41-41-03-538-520-00	Operating Supplies	9,000	12,000	
41-41-03-538-524-00	Software	0	2,000	
41-41-03-538-525-00	Uniforms	1,500	2,000	
41-41-03-538-527-00	Gasoline & Lubricants	47,774	45,920	
41-41-03-538-528-00	Small Tools and Equipment	7,000	7,000	
41-41-03-538-530-00	Road Materials and Supplies	9,000	11,000	
41-41-03-538-531-00	Landscape Supplies/Materials	3,500	4,000	
41-41-03-538-540-00	Books, Publications, and Dues	1,691	1,200	
41-41-03-538-550-00	Educational & Training	4,600	3,500	
Capital Outlay				
41-41-03-538-630-00	Improvements Other Than Bldgs.	20,000	150,000	
41-41-03-538-630-03	Infras Imp - FLDEP N.W. 165-171 Drainage	500	0	
41-41-03-538-630-04	Drainage - SFWMD NW 21 Ave	248,623	0	
41-41-03-538-630-06	Drainage - SFWMD NW 38 Place	91,774	0	
41-41-03-538-630-07	Inf. Improv - NW 179 Street	258,500	0	
41-41-03-538-630-08	Inf. Imp - NW 38 Court	172,500	0	
41-41-03-538-630-09	Inf. Imp - NW 191 Street	373,500	0	
41-41-03-538-630-10	Inf. Imp - Canal Dredging	0	1,300,000	
41-41-03-538-631-11	Infrastructure Improvements	103,837	0	
41-41-03-538-635-00	Stormwater Treatment Swale Projects	30,000	150,000	
41-41-03-538-640-00	Machinery and Equipment	67,658	21,000	
41-41-03-538-641-00	Small Projects/Other capital outlay	60,000	392,043	
Debt Service				
41-41-03-538-710-00	Principal - Debt Service	311,415	304,156	
41-41-03-538-720-00	Interest - Debt Service	395,428	382,349	
Non-Operating Expenditures				
41-41-03-538-914-01	Transfer to General Fund	165,332	209,828	
41-41-03-538-917-00	Transfer to Transportation Fund	143,729	171,273	
Total Stormwater Utility Fund		**$4,519,301**	**$5,076,027**	

Total Expenditures		
Stormwater Utility Fund	**$4,519,301**	**$5,076,027**

Stormwater Utility Fund	**$789,212**	**$0**

City of Miami Gardens

FY 2010-2011 Annual Budget

Community Development Block Grant Fund

Revenues

		Estimated 09/30/11	Manager's 2012 Budget	Notes
14-00-00-331-000-00	CDBG Program Revenue	2,403,868	1,263,947	City's HUD allocation
Total CDBG Fund		**$2,403,868**	**$1,263,947**	
Total Revenues CDBG Fund		**$2,403,868**	**$1,263,947**	

City of Miami Gardens

FY 2011-2012 Annual Budget

Community Development Block Grant Fund

CDBG Financial & Administrative Division

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
14-13-01-513-102-00	Regular Salaries & Wages	206,021	191,383	
14-13-01-513-105-00	Special Pay	1,380	1,836	
14-13-01-513-201-00	FICA	15,866	14,335	
14-13-01-513-202-00	Retirement	22,758	12,289	
14-13-01-513-203-00	Life & Health Insurance	35,405	24,554	
14-13-01-513-204-00	Worker's Compensation	728	708	
Operating Expenditures				
14-13-01-513-310-00	Professional Service	330,000	0	
14-13-01-513-340-00	Contractual Service	1,200,533	0	
14-13-01-513-400-00	Travel & Per Diem	3,000	0	
14-13-01-513-421-00	Postage	500	500	
14-13-01-513-440-00	Rentals & Leases	3,500	2,500	
14-13-01-513-470-00	Printing & Binding	1,100	500	
14-13-01-513-494-00	Advertising	2,500	2,000	
14-13-01-513-510-00	Office Supplies	2,000	1,500	
14-13-01-513-520-00	Other Operating Expenses	1,350	684	
14-13-01-513-550-00	Educational & Training	2,000	0	
Non-Operating Expenditures				
14-13-01-513-914-01	Transfer to General Fund		75,000	
14-13-01-513-991-00	Working Capital Reserve	575,227	936,158	
Total CDBG Admin & Fiscal		**$2,403,868**	**$1,263,947**	
TOTAL EXPENDITURES CDBG FUND		**$2,403,868**	**$1,263,947**	
Revenues/Expenditures CDBG Fund		**$0**	**$0**	

City of Miami Gardens

FY 2010-2011 Annual Budget

S.H.I.P. Grant Fund

Revenues

		Estimated 09/30/11	Manager's 2012 Budget	Notes
13-00-00-331-000-00	SHIP Program Revenue	0	0	
13-00-00-331-200-00	SHIP - Loan Program	7,400	0	
13-00-00-335-501-00	FHOP - Community Development	0	50,914	
13-00-00-361-000-00	Interest earnings	200	200	
13-00-00-389-900-00	Fund Balance Reserve	144,711	7,600	
Total Revenues SHIP Fund		**$152,311**	**$58,714**	
TOTAL SHIP REVENUES		**$152,311**	**$58,714**	

City of Miami Gardens

FY 2010-2011 Annual Budget

S.H.I.P. Grant Fund

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
13-13-01-513-102-00	Regular Salaries and Wages	0	3,914	
13-13-01-513-104-00	Overtime	0	0	
13-13-01-513-105-00	Special Pay	0	0	
13-13-01-513-201-00	FICA	0	299	
13-13-01-513-202-00	Retirement	0	209	
13-13-01-513-203-00	Life and Health Insurance	0	564	
13-13-01-513-204-00	Workers' Compensation	0	14	
Operating Expenses				
13-13-01-513-310-00	Professional Services	4,711		
13-13-01-513-340-00	Other Contracted Services	140,000	46,114	
13-13-01-513-400-00	Travel & Per Diem	0	0	
13-13-01-513-520-00	Other Operating Expenses	0	0	
Non-operating Expenses				
13-13-01-513-102-00	Working Capital Reserve		7,600	
Total Expenditures SHIP Fund		**$144,711**	**$58,714**	
TOTAL SHIP EXPENDITURES		**$144,711**	**$58,714**	
Revenues/Expenditures SHIP Fund		**$7,600**	**$0**	

City of Miami Gardens

FY 2010-2011 Annual Budget

L.E.T.F. Trust Fund

Revenues

		Estimated 09/30/11	Manager's 2012 Budget	Notes
17-00-00-359-007-00	Law Enforcement Trust Fund	64,000	0	State Prohibits Estimating Revenue
17-00-00-361-100-00	Interest Earnings	200	0	
17-00-00-359-007-00	Fund Balance Reserve	144,959	114,995	
Total Revenues LETF Fund		**$209,159**	**$114,995**	
TOTAL LETF REVENUES		**$209,159**	**$114,995**	

City of Miami Gardens

FY 2010-2011 Annual Budget

L.E.T.F. Trust Fund

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
Personnel Services				
17-21-01-521-102-00	Regular Salaries	42,016	0	
17-21-01-521-201-00	FICA	3,215	0	
17-21-01-521-202-00	Retirement	9,769	0	
Operating Expenses				
17-21-01-521-520-00	Operating Supplies	39,164	0	
Non-operating Expenses				
17-21-01-521-991-00	Working Capital Reserve	0	114,995	
Total Expenditures LETF Fund		**94,164**	**$114,995**	
TOTAL LETF EXPENDITURES		**$94,164**	**$114,995**	
Revenues/Expenditures LETF Fund		**$114,995**	**$0**	

City of Miami Gardens

FY 2011-2012 Annual Budget
Debt Service Fund

Revenues

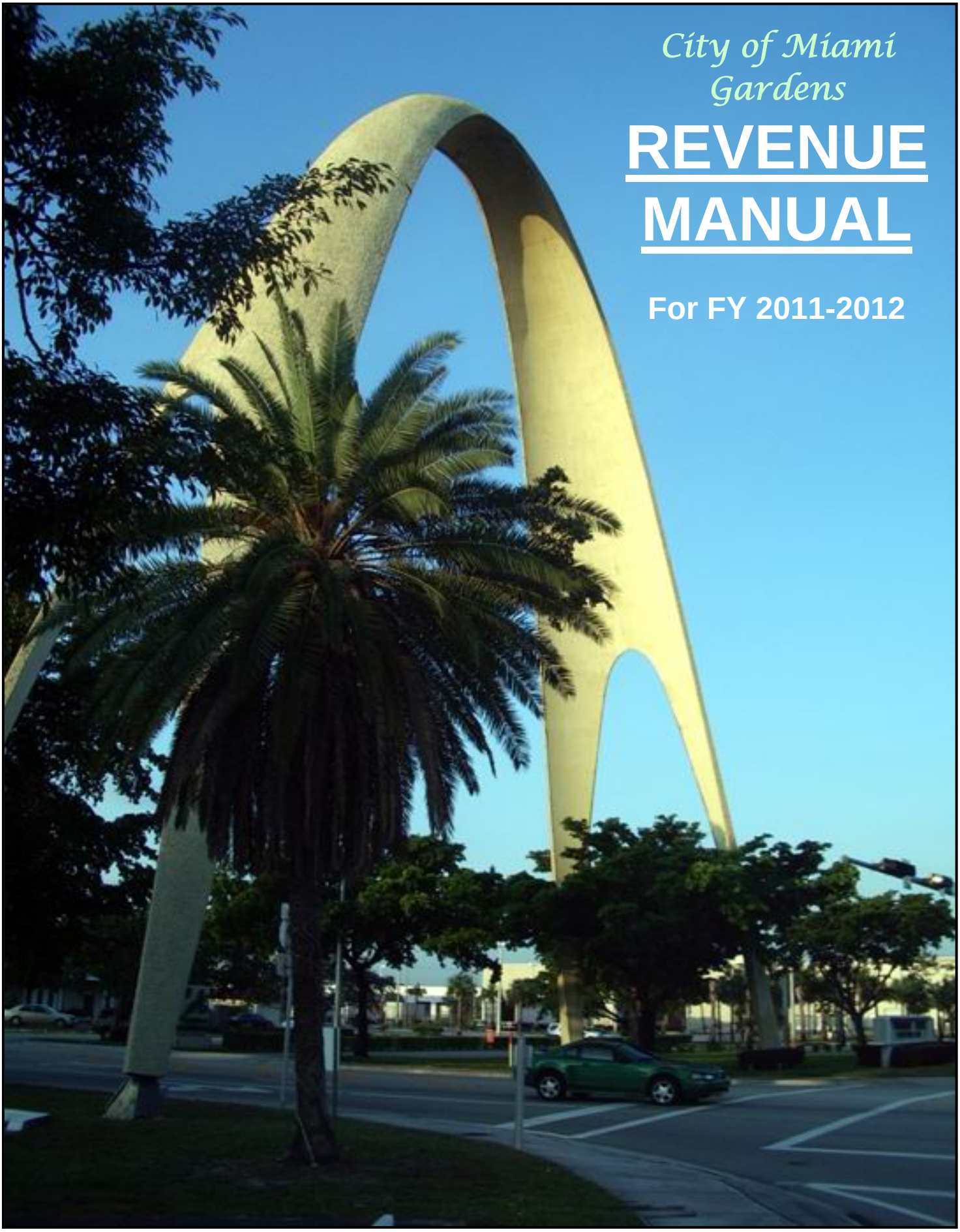
		Estimated 09/30/11	Manager's 2012 Budget	Notes
21-00-00-381-014-01	Transfer in - General Fund	6,222,434	5,124,307	
21-00-00-381-015-10	Transfer in - Transportation Fund	518,548	521,856	
21-00-00-381-020-15	Transfer in - Development Services Fund	31,655	36,294	
21-00-00-381-025-30	Transfer in - Capital Projects Fund	485,252	485,252	
	Total Debt Service Fund	**$7,257,889**	**$6,167,709**	
Total Revenues Debt Service Fund		**$7,257,889**	**$6,167,709**	

City of Miami Gardens

FY 2011-2012 Annual Budget
Debt Service Fund

Expenditures

		Estimated 09/30/11	Manager's 2012 Budget	Notes
21-17-01-517-710-01	$5.6M Principal Payment	1,422,900	364,180	
21-17-01-517-710-02	$2.5M Principal Payment	126,959	131,510	
21-17-01-517-710-03	$14.4M Principal Payment	542,059	565,494	
21-17-01-517-710-04	$7.5M Principal Payment	258,056	267,682	
21-17-01-517-710-05	$4.7M Principal Payment	939,461	962,242	
21-17-01-517-710-06	QNIP Principal Payment	288,113	302,900	
21-17-01-517-710-07	Startup County Debt Payment	351,830	351,830	
21-17-01-517-710-08	$2M Principal Payment	460,711	473,934	
21-17-01-517-710-09	$7.3M Principal Payment (Warren Henry)	237,096	248,476	
21-17-01-517-710-10	$8.8M Principal Payment	264,203	277,189	
21-17-01-517-710-11	$4M Principal Payment	130,344	136,050	
21-17-01-517-720-01	$5.6M Interest payment	42,990	2,293	
21-17-01-517-720-02	$2.5M Interest payment	29,850	25,302	
21-17-01-517-720-03	$14.4M Interest payment	535,441	512,006	
21-17-01-517-720-04	$7.5M Interest payment	234,961	229,969	
21-17-01-517-720-05	$4.7M Interest payment	70,017	47,235	
21-17-01-517-720-06	QNIP Interest Payment	312,292	302,378	
21-17-01-517-720-08	$2M Interest Payment	55,210	41,988	
21-17-01-517-720-09	$7.3M Interest Payment (Warren Henry)	333,092	321,439	
21-17-01-517-720-10	$8.8M Interest Payment	443,850	430,864	
21-17-01-517-720-11	$4M Interest Payment	178,454	172,748	
		$7,257,889	**$6,167,709**	
Total Expenses Debt Service Fund		**$7,257,889**	**$6,167,709**	
Revenues (-) Expenditures				
Debt Service Fund		**$0**	**$0**	



City of Miami Gardens

REVENUE MANUAL

For FY 2011-2012

City of Miami Gardens

Revenue Manual

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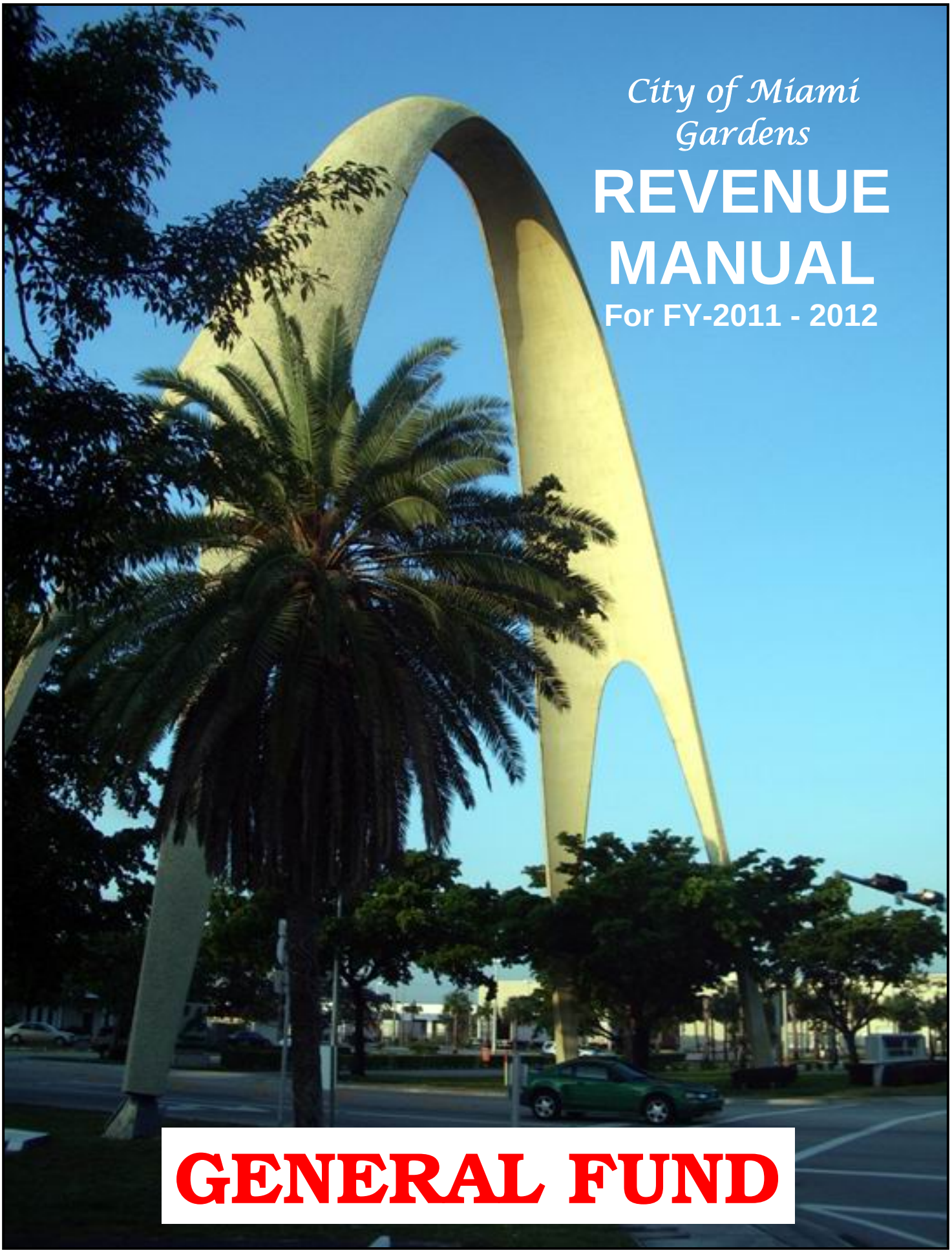


City of Miami Gardens

REVENUE MANUAL

For FY-2011 - 2012

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.

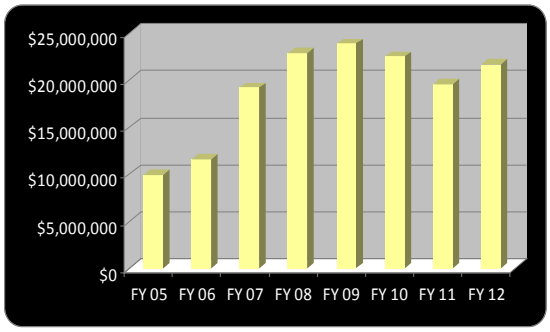
Basis for Budget Estimate
Each June 1, the Miami-Dade County Property Appraiser is required by statute to provide an estimate to each taxing jurisdiction of the estimated taxable valuation of all personal and real property within the jurisdiction. A final estimate is provided on July 1. Using this estimate, 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 04	$54,591*	
FY 05	$9,951,396	n/a
FY 06	$11,635,651	16.92%
FY 07	$19,180,662	64.84%
FY 08	$22,871,432	19.24%
FY 09	$23,840,155	4.23%
FY 10	$22,493,510	(5.65%)
FY 11*	$19,500,000	(13.31%)
FY 12**	$21,612,864	10.84%

* Prior to FY-05, property tax receipts were retained by the County to cover "services" provided to the City.
** 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. In FY-11, County adopted a rate lower than the roll back but higher than the FY-10 rate. For FY 12, Council has tentatively approved a tax rate increase to rebuild the reserve fund.

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.

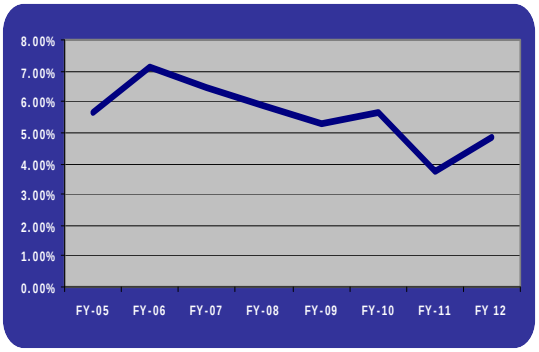
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of new construction.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$2,423,973	
FY 06	$3,015,219	24.4%
FY 07	$3,477,481	15.3%
FY 08	$4,188,860	20.5%
FY 09	$3,978,584	(5.02%)
FY 10	$4,038,941	1.52%
FY 11*	$2,700,000	(33.2%)
FY 12**	$2,912,000	7.9%

* Estimated
** Budgeted

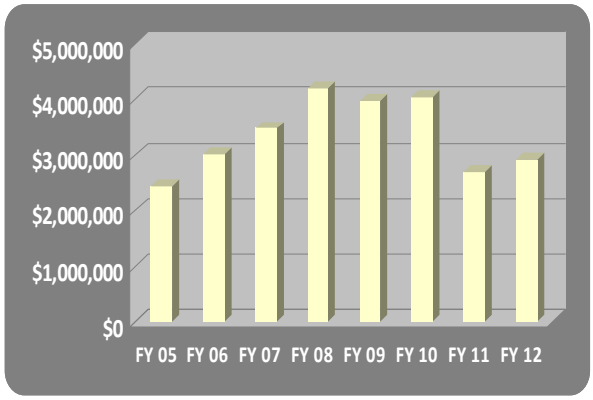
History of Electric Franchise Tax as % of Total General Fund Revenue



Discussion
The electric franchise tax is moderate sized revenue for and a vital component to the financing of the General Fund. While the he tax grew steady over the City's first four years, it has been declining as a percentage of total General Fund Revenues due in large part to the relative increase in millage as a primary source of financing.

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.

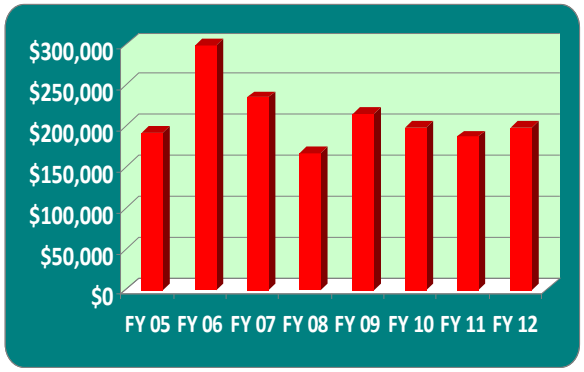
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 04	$68,016	
FY 05	$191,895	182.1%
FY 06	$297,989	55.3%
FY 07	$234,798	(21.2%)
FY 08	$166,459	(29.11%)
FY 09	$215,436	29.42%
FY 10	$197,849	(-8.16%)
FY 11*	$186,608	(5.68%)
FY 12**	$198,000	6.1%

* 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 2008, the City has 12 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

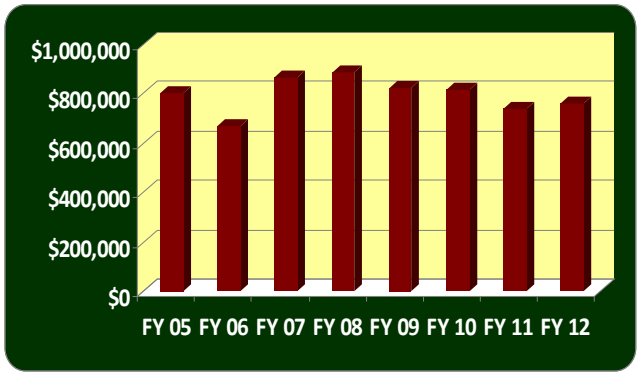
Fiscal Year	*Amount*	*% increase / (Decrease*
FY 04	$248,254	
FY 05	$800,869	222.6%
FY 06	$667,007	-16.7%
FY 07	$863,951	29.5%
FY 08	$888,000	2.8%
FY 09	$823,232	(7.37)%
FY 10	$813,856	(1.13)%
FY 11*	$737,196	(9.42)%
FY 12**	$760,000	3.0%

* Estimated
** Budgeted

Discussion
The solid waste franchise fee is one of several franchise fee revenues for the City. Currently, the City has 12 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.

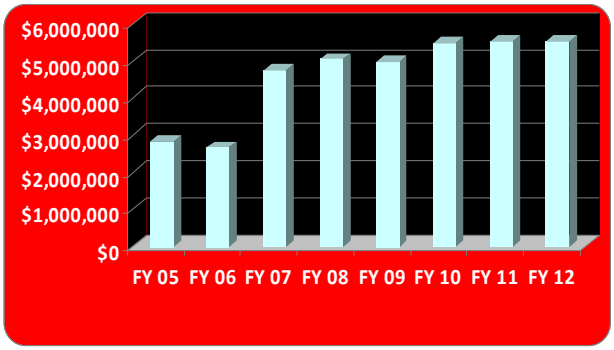
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 05	$2,818,967	
FY 06	$2,652,561	(5.9%)
FY 07	$4,735,403	78.52%
FY 08	$5,032,182	9.79%
FY 09	$4,968,381	(1.28%)
FY 10	$5,473,141	10.16%
FY 11*	$5,500,000	0.49%
FY 12**	$5,500,000	0%

* 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 this latter two factors that has 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 to the City on a monthly basis. The City of Opa Locka remits their collections to Miami-Dade County who in turn, remits it to the City.

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

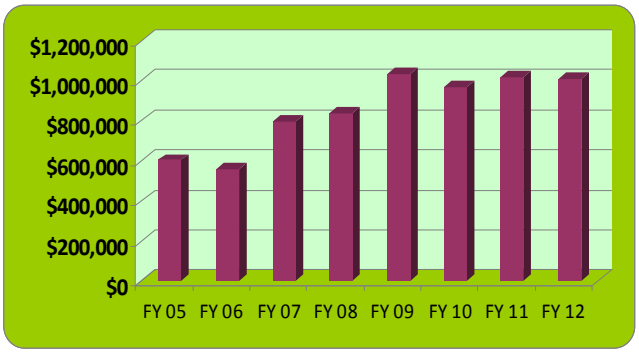
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 05	$603,834	
FY 06	$559,457	-7.35%
FY 07	$796,199	42.32%
FY 08	$835,364	4.9%
FY 09	$1,031,801	23.52%
FY 10	968,843	(6.1%)
FY 11*	1,019,700	5.25%
FY 12**	1,010,000	(1%)

* 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 a moderately large revenue for the general fund and is of low volatility. It can be affected by weather and positively by new construction. It is this latter factor that has driven the steady increase in the City's collections over the past four years.

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. Currently, LP gas tax revenue is estimated at zero.

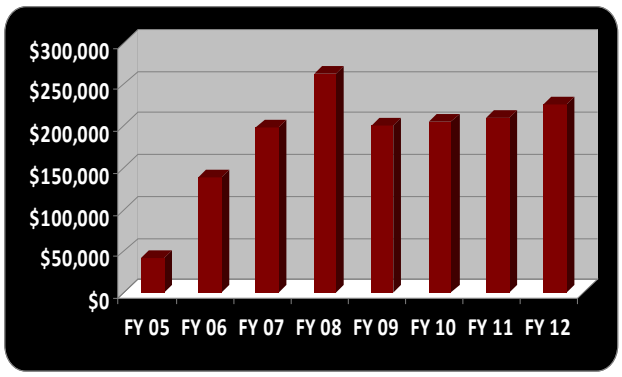
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 05	$41,083	
FY 06	$138,673	237.5%
FY 07	$198,653	43.3%
FY 08	$262,001	21.8%
FY 09	$200,553	(23.47)
FY 10	$204,342	1.89%
FY 11*	$210,674	3.1%
FY 12**	$225,000	6.8%

* 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. The drop in revenue for FY 05 is due to a misclassification of the revenue by our outside finance firm. Records are not sufficient to restate.

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 June; however, the City has found their estimated to be far in excess of actual collections. Budget estimates are now made by staff based on actual remittance experience.

Collection History

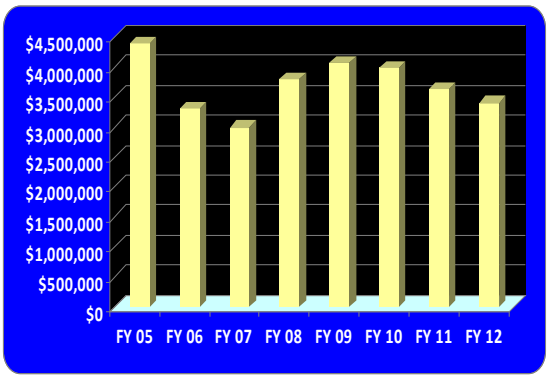
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 04	$180,069	
FY 05	$4,392,713	2339.46%
FY 06	$3,313,754	-24.56%
FY 07	$2,995,664	-9.60%
FY 08	$3,788,720	26.47%
FY 09	$4,061,914	7.21%
FY 10	$3,994,708	(1.66%)
FY 11*	$3,641,518	(8.84%)
FY 12**	$3,405,917	(6.47%)

* Estimated
** Budgeted

Discussion
The Communications Services Tax has been one of the more difficult revenues for the City since its inception. Using the State's published estimates for Miami Gardens caused us to overestimate revenue by 100% where State estimates were in the $5 million range and actual collections were in the $2.5 million range. Upon investigation, it was determined that 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.

History of Communications Services Tax Collections



Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 04	$22,962	
FY 05	$761,313	3215.53%
FY 06	$701,176	-7.90%
FY 07	$811,926	15.79%
FY 08	$1,078,384	32.82%
FY 09	$934,161	(13.37)
FY 10	$954,886	2.2%
FY 11*	$1,030,000	7.87%
FY 12**	$1,030,000	0%

* Estimated
** Budgeted

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

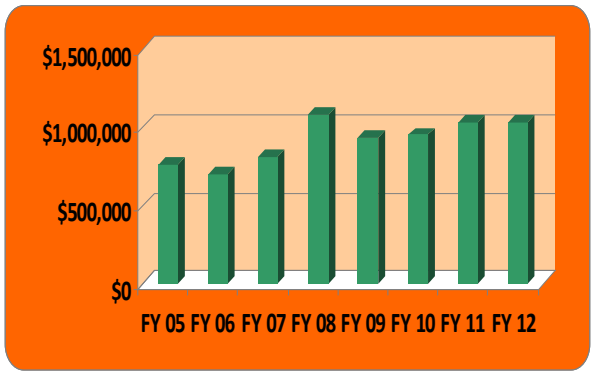
Use of Revenue
General Fund, unrestricted.

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.

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-FY11 represents a decline in local business due to the recession.

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 PLUS PER $1,000.00 OR FRACTION OF INVENTORY (Max $5,000.00)	200.00 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

City of Miami Gardens Ordinances 2005-04-30 and 2005-04-42

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

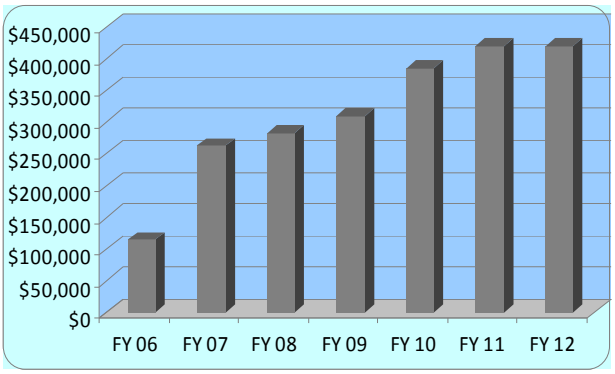
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$114,627	
FY 07	$262,836	129.30%
FY 08	$282,967	7.66%
FY 09	$309,731	9.46%
FY 10	$384,850	24.3%
FY 11*	$420,000	9.13%
FY 12**	$420,000	0%

* 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	$11.00

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	$69.00
C021	51-100 units	$83.00
C022	101-200 units	$95.00
C023	201 or more units	$108.00
C004	Private school, charter schools, day nursery, convalescent and	
C040	nursing home, hospital, Assisted Congregate	
C041	Living Facilities (ACLF) and developmentally	
	disabled home care	$114.00
	Renewal	$60.00
C042	Home Office	$30.00
Renewal		$18.00

BUSINESS, WHOLESALE AND RETAIL		
C005	All uses, except the following:	
Per sq. ft. of business area		$0.0357
Minimum		$114.00
Renewal		$66.00
C006	Automobile, recreational vehicle, boat, truck, etc., rental or sales	$114.00
from open lot or combination open lot and building		
Per sq. ft. of business area		$0.0357
Minimum		$114.00
Renewal		$192.00
C026	Change of owner of restaurant liquor/beer/wine/ in conjunction with restaurants, grocery stores, etc.	$114.00
Renewal		$66.00

C007	Automobile used parts yard, Commercial
Per sq. ft. of business	$0.0357
Minimum	$114.00
R112 Incinerators, Junkyards, Slaughterhouses, Bulk Storage	$754.00
R501 Products, and utility plants per 30,000 sq. ft. Initial fee	$279.00

		Fee	Renewal
UNUSUAL USES, SPECIAL PERMITS, BUSINESS AND INDUSTRIAL USE VARIANCES			
C009	All unusual uses, except the following:	265.00	201.00
A026	Churches	114.00	60.00
C010	Airports, commercial dumps permits, racetracks, stadiums	528.00	192.00
C011	Cabaret, nightclub, liquor package store	350.00	317.00
C012	Rock quarries, lake excavation and/or filling thereof	415.00	201.00
C013	Circus or carnival (per week) and special events	221.00	221.00
C014	Open lot uses	158.00	126.00
C032	Lot clearing, sub-soil preparation	132.00	120.00
Tent use		30.00	
AGRICULTURAL			
C027	All uses, except as otherwise listed herein	158.00	150.00
MAXIMUM FEE			
C500	The maximum fee for a CU provided no violation exists at time of CU.	754.00	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) 189.00

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 $179.55 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 $70.93 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 $67.55 for each inspector who must return shall be charged.

ALCOHOL & SPECIAL PERMITS

Alcohol Permit Fees:	R300 Bar/Lounge	$80.73
	R305 Private Club	$182.40
	R307 Restaurant	$125.40
Special Permit Fees:	Night Clubs	$500.00

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

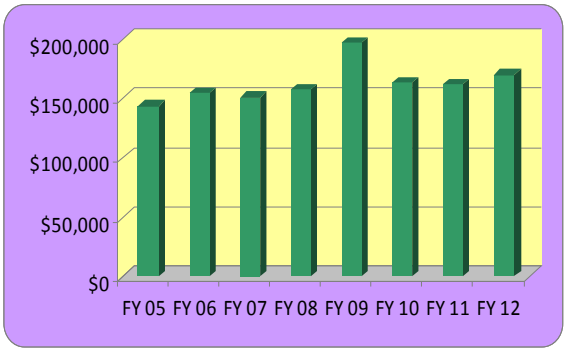
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$143,841	
FY 06	$154,832	7.64%
FY 07	$151,020	-2.46%
FY 08	$157,398	4.22%
FY 09	$196,691	24.96%
FY 10	$193,609	-16.8%
FY 11*	$205,000	-1%
FY 12**	$205,000	4.94%

*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-909 and continues.

Fee Schedule
Application Fee
$11.00
Single Family dwelling per year, per unit
$63.00
Multi-Family dwellings w/more than one unit
first unit $52.50
each additional unit $25.00
Single-Family dwelling renewal
$47.25 (if no code violations)
Multi-Family Dwelling renewal
$36.75 first unit (if no code violations)
+ each additional unit $15.00
Re-Inspection Fee
$25.00
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

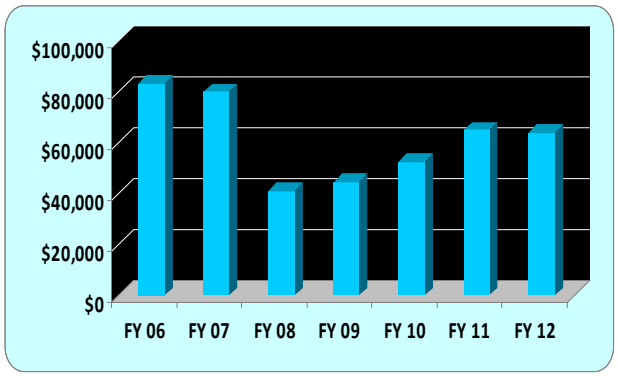
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$83,374	
FY 07	$79,954	(4.1%)
FY 08	$41,285	(48,36%)
FY 09	$44,358	7.44%
FY 10	$52,300	17.90%
FY 11*	$65,000	24.28%
FY 12**	$64,000	(1.54%)

* 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. Since that time, there has been a steady increase in collections due to the large number of foreclosures, short sales, etc. and other real estate transaction surrounding.

History of Lien Search Fee Collections



Fee Schedule

Lien Search Fees

Response within 24 hours	$53.00
Response within seven (7) days	$26.00

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 fee to apply for a lien reduction or for the City's lien amnesty program. It also includes the fee to release a lien when there is a foreclosure involved. 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. This is adjusted by estimates of the coming real estate market.

Collection History

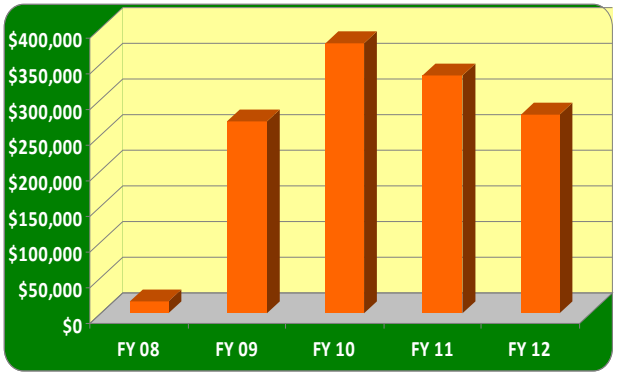
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 08	$18,078	
FY 09	$271,220	14000.28%
FY 10	$379,919	40.07%
FY 11*	$335,000	(11.82%)
FY 12**	$279,000	(16.72%)

* 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-11 which should continue to keep the revenue source fairly high in the short term.

History of Lien Reduction Fee Collections



Fee Schedule

Lien Reduction Application Fee	$250.00
Release of Lien Fee	$250.00
Lien Amnesty Fee	$79.00
Release of Lien Fee after bankruptcy	$500.00

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.

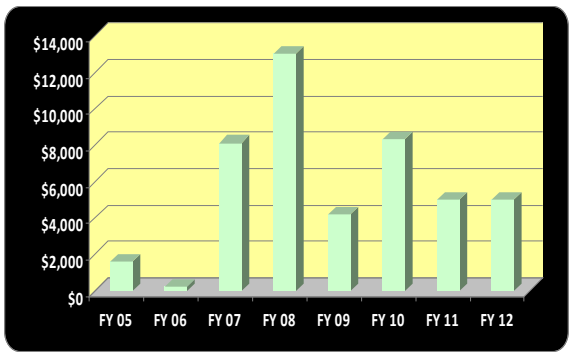
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 05	$1,615	
FY 06	$245	-84.80%
FY 07	$8,136	3220.82%
FY 08	$13,055	12.56%
FY 09	$4,200	(67.87%)
FY 10	$8,350	98.81%
FY 11*	$5,000	(40.12%)
FY 12**	$5,000	0%

*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 2010, 29.4% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 70.60% 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 over the past three years but is expected to grow in FY-11.

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. The City historically has received 1% to 2% more than State estimates.

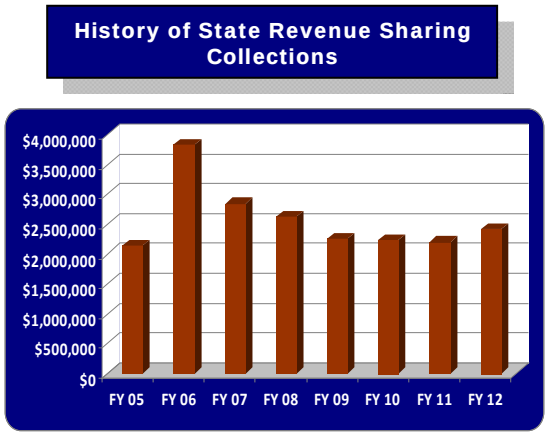
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$2,144,147	
FY 06	$3,826,368	78.96%
FY 07	$2,846,204	(25.62%)
FY 08	$2,625,165	(7.77%)
FY 09	$2,252,799	(14.18%)
FY 10	$2,236,155	(0.73%)
FY 11*	$2,200,000	(1.62%)
FY 12**	$2,414,830	9.77%

* Estimate
** Budgeted

Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It has showed a steady increase prior to FY-08. Because it is composed on sales, gas and other state collected revenues dependant on the economy, there was a drastic reduction in FY-07 and a slow recovery since.



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.

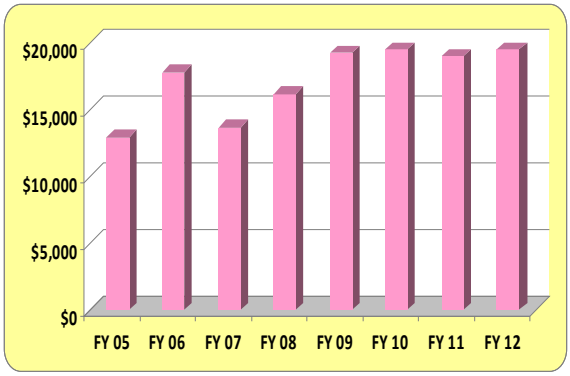
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$12,913	
FY 06	$17,776	37.7%
FY 07	$13,648	-23.2%
FY 08	$16,213	18.8%
FY 09	$19,244	18.7%
FY 10	$19,500	1.34%
FY 11*	$19,000	(2.56%)
FY 12**	$19,500	2.63%

* Estimated
** Budgeted

Discussion
This is minor revenue that does not yet have a very predictable pattern. Revenue has seen a slow but steady increase.

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., and
• 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

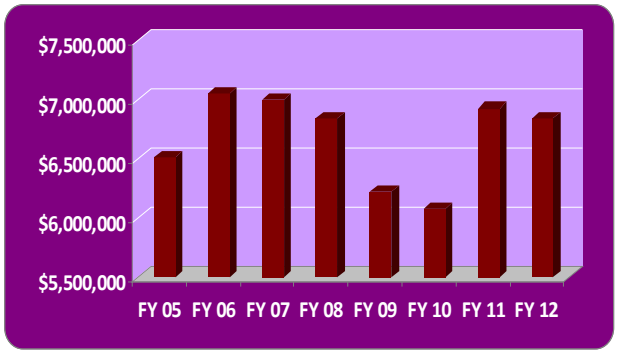
The ½-Cent Sales Tax is the second largest continuing source of revenue to the City's General Fund. Collections took a dramatic drop in FY-09 as the recession bottomed out. A future steady increase is predicted.

Collection History

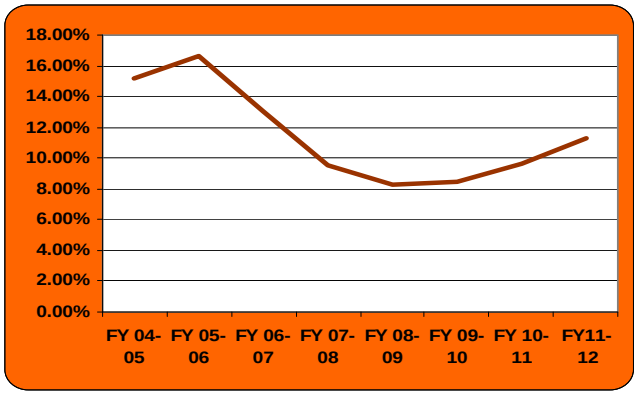
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 04	$6,267,062	
FY 05	$6,517,050	4.0%
FY 06	$7,054,689	8.2%
FY 07	$7,002,963	(0.73%)
FY 08	$6,841,860	(2.3%)
FY 09	$6,222,531	(9.05%)
FY 10	$6,086,022	(2.19%)
FY 11*	$6,925,000	13.79%
FY 12**	$6,844,985	(1.16%)

* 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.

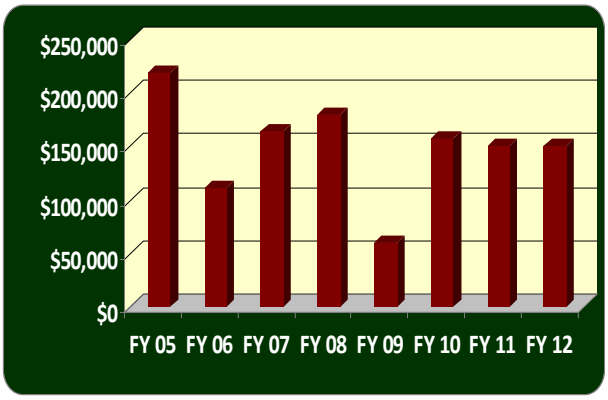
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$52,922	
FY 05	$218,750	313.3%
FY 06	$111,814	(48.9%)
FY 07	$165,170	47.72%
FY 08	$179,921	8.93%
FY 09	$60,074	(66.61%)
FY 10	$158,083	163.15%
FY 11*	$150,000	(5.11%)
FY 12**	$150,000	0%

* Estimated
* Budgeted

Discussion
The County Business License Tax is minor City revenue first received in FY-04. FY-04 figure is unreliable as this revenue may have been misclassified upon receipt and records are no longer available to reconstruct exact receipts. Subsequent receipts seem to have leveled off at a consistent level. The County could not give a reason for FY-09's decline.

History of County Business License Tax Collections



General Fund Overhead Charges

Revenue Description
As part of the City's internal charge system, the General Fund assesses a fee from the other operating Funds for the services it provides to those Funds. These services include such policy functions such as their proportionate share of the costs of the Mayor and City Council, Offices of the City Manager and City Clerk and the Office of the City Attorney. It also covers expenses related to the Human Resources and Finances Departments.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund / Account Number
General Fund
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.

Basis for Budget Estimate
Estimate for the budget is based on 5.6% of the paying fund's non-capital expenditures proposed for the subsequent year.

Collection History

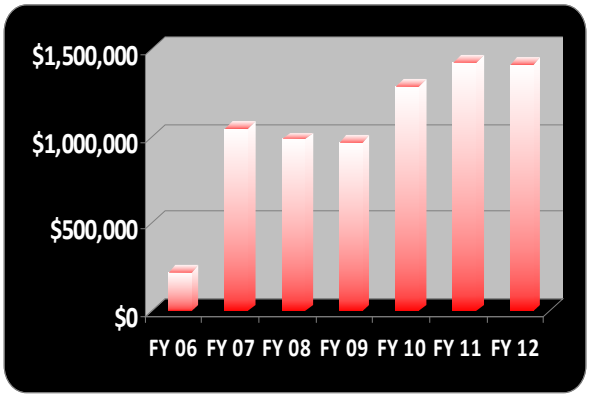
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$222,191	
FY 07	$1,045,596	370.59%
FY 08	$982,360	(6.05%)
FY 09	$970,426	(1.21%)
FY 10	$1,290,544	32.98%
FY 11*	$1,423,968	10.33%***
FY 12**	$1,417,094	(.48%)***

* 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 as the police department is the last major expansion of service for the foreseeable future.

History of the General Fund's Overhead Charges to other Operating Funds



CIP Project Management Charge

Revenue Description
As part of the City's on-going capital improvements program, the City occasionally issues bonds in order to undertake these improvements. The process of issuing the bonds and of accounting for them is a significant continuing expense involving the City's management, finance and legal department and the City outside auditors. In addition, the City must hire an actuary to calculate arbitrage in conjunction with such bonds in order to meet IRS requirements. During the construction phase, the City's Capital Improvements Office, consisting of registered architects, devote the better part of their time managing the project and the contractor.

In order to recapture these expenses, the City Council adopted a financial policy requiring a one-time 2 ½% management fee be assessed against each capital bond issue or may elect to receive actual reimbursement

based on time of affected employees plus overhead.

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: 01-00-00-381-031-30

Use of Revenue General Fund, unrestricted.

Method/Frequency of Payment
Fee transferred upon issuance of the bond.

Basis for Budget Estimate
Estimate for the budget is based on 2.0% of the proceeds of any planned bond issue.

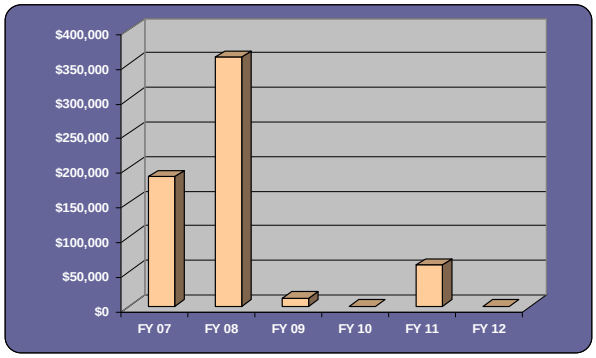
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$187,500	
FY 08	$360,000	92.00%
FY 09	$12,500	-96.53%
FY 10	$250,000	2,000%
FY 11*	$60,000	(76%)
FY 12**	$0	(0%)

* Estimated
** Budgeted

Discussion
Since incorporation, the City has issued only two capital improvement bond issues. In 2005, the City issued a $7.5 million revenue bond and in 2007, the City issued a $14.4 million issue. The CIP management charge was implemented in FY 2007 and applied retroactively to the $7.5 million issue. The FY-08 charge is for the FY 07 issue. For FY-9, there is a charge against the Senior Center Land Acquisition bond. FY-10 and FY-11 the overhead charge to the new City Hall COP issue. It is expected that the City will actually expend in excess of this over the 3 year project life.

History of the General Fund's Project Management Charge to the CIP Fund



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 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.

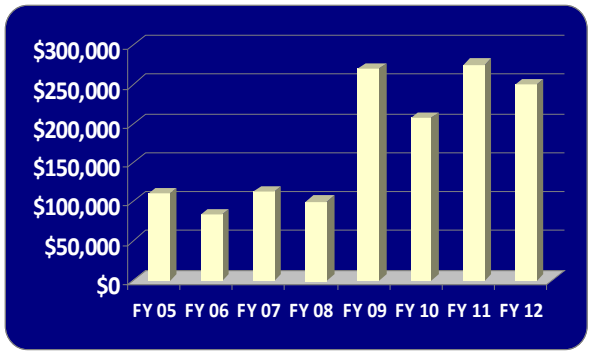
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$111,242	
FY 06	$83,194	-25.2%
FY 07	$113,326	36.2%
FY 08	$100,543	(11.27%)
FY 09	$269,834	168%
FY 10	$206,488	(23.48%)
FY 11*	$275,977	33.65%
FY 12**	$250,000	(9.41%)

* Estimated
** Bugeted

Discussion
This revenue was fairly stable over the first four years when the County Police patrolled the City. However, with the start of the City's own police department, one of its main emphases is traffic enforcement. The results of this priority can clearly be seen.

History of Traffic Fine Revenue to the General Fund



Fees

The schedule of non-criminal traffic fines is as follows:

Speeding	*MPH Over Speed Limit*
6-9:	$80.50
10-14:	$155.50
15-19:	$180.50
20-29:	$205.50
30/More	$305.50

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.

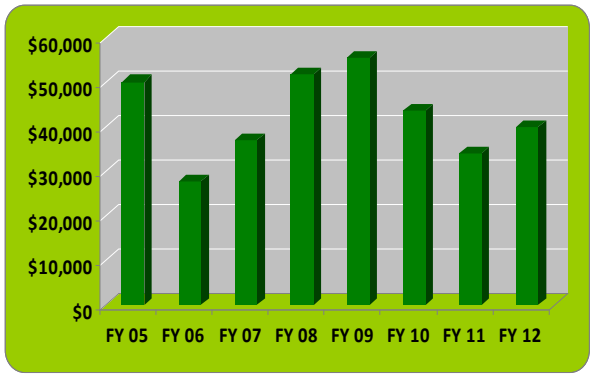
Collection History

Fiscal Yea	*Amount*	*% increas (Decreas*
FY 05	$5	
FY 06	$2	-45.4%
FY 07	$3	33.5%
FY 08	$5	40.02%
FY 09	$5	7.44%
FY 10	$4	(21.36%
FY 11*	$3	(22.26%
FY 12**	$4	17.73%

* Estimate
** Budgeted

Discussion
This revenue has been fairly stable over the past several years. The FY-05 figure is unreliable as there were numerous uncorrected coding errors in this total. However, with the start of the City's own police department, one of its main emphases will be traffic enforcement, including illegal parking in fire lanes and handicapped spaces. We would expect this revenue to grow over the next few years.

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
General Fund: 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.

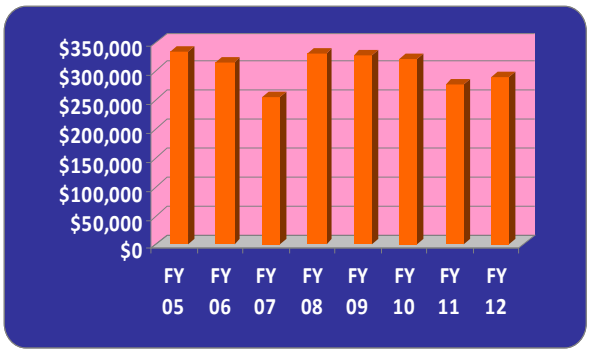
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$334,735	
FY 06	$313,132	-6.5%
FY 07	$255,491	-18.4%
FY 08	$329,362	28.9%
FY 09	$326,525	(0.86)%
FY 10	$321,924	(1.41)%
FY 11*	$275,465	(14.43)%
FY 12**	$290,000	5.28%

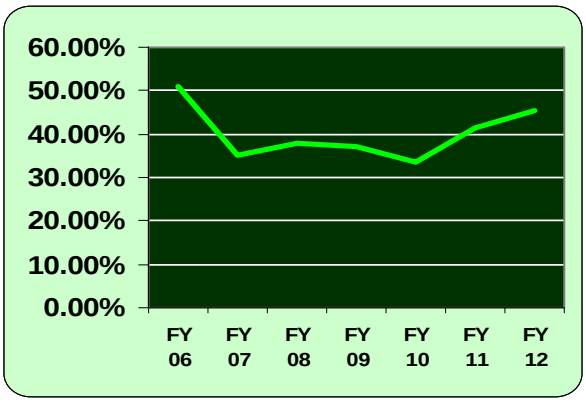
* Estimated
** Budgeted

Discussion
This revenue has been stable over the past several years. The revenue covers approximately 1/3 of the costs associated with the City's School Crossing Program (See Chart below). The higher revenue received in FY-05 may have resulted from the improper coding of revenues.

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 Number: General Fund
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
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.

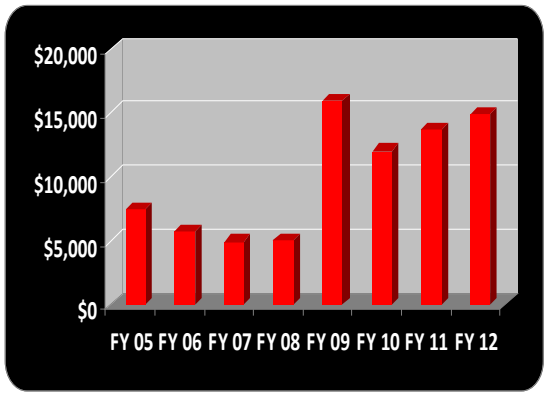
Collection History

Fiscal Year	*Amount*	*% Increase/ (Decrease)*
FY 05	$7,525	
FY 06	$5,688	-24.4%
FY 07	$4,970	-12.6%
FY 08	$5,002	0.001%

FY 09	$16,056	220.99%
FY 10	$12,092	(24.69%)
FY 11*	$13,738	13.61%
FY 12**	$15,000	9.19%

* Estimated
** Budgeted

History of School Crossing Guard 2 Revenue to the General Fund



Discussion
This revenue has been stable over the past several years. It relatively small revenue used to help fund the Crossing Guard Program.

The threefold increase in revenues in FY-08 is directly related to the City starting its own police force.

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.

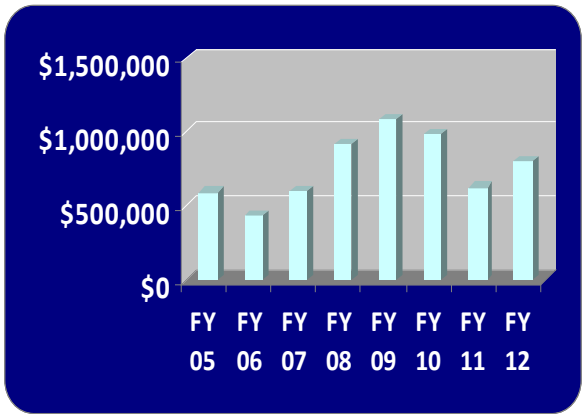
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$589,506	
FY 06	$430,688	(26.9%)
FY 07	$601,851	39.74%
FY 08	$914,934	52.02%
FY 09	$1,089,921	19.13%
FY 10	$989,722	(9.19%)
FY 11*	$622,837	(37.07%)
FY 12**	$797,528	28.05%

* Estimate (Includes Grants)
* Budgeted

Discussion
Recreation revenues include fees charged for after-school programs, summer camps, pool admissions and shelter rentals. For FY-11, a number of fees once included in this category have been broken out into their own revenue. This includes the new Community Center and sports programming.

History of Parks and Recreation Department Fee Revenue to the General Fund



Fees: (See next page)

Note: REGISTRATION FEES ARE NON REFUNDABLE

Pool Rentals

POOL	RENTAL FEE 2 HR. 1-50 PEOPLE	51-100 PEOPLE	DEPOSIT	SWIM LESSONS (GROUP DISCOUNT AVAILABLE)	OPEN SWIM
BRENTWOOD	$64.00	$1 per person	$60	$25/10 LESSONS	$1/PERSON
BUNCHE	$64.00	$1 per person	$60	$25/10 LESSONS	$1/PERSON
MYRTLE GROVE	$64.00	$1 per person	$60	$25/10 LESSONS	$1/PERSON
NORWOOD	$107.00	$1 per person	$60	$25/10 LESSONS	$1/PERSON

Program Fees

PROGRAM	COUNTY RESIDENT	NON-COUNTY RESIDENT
SHINING STARS AFTER-SCHOOL	$30/WEEK + $10 TRANSPORTATION FEE + $20 REGISTRATION FEE	$30/WEEK + $10 TRANSPORTATION FEE + $20 REGISTRATION FEE
SPRING CAMP (5 DAYS)	$45 + $5 REGISTRATION FEE	$55 + $5 REGISTRATION FEE
SUMMER CAMP	$75-105/WEEK (depending on camp)+ $20 REGISTRATION FEE	$85-115/WEEK (depending on camp) + $20 REGISTRATION FEE
WINTER CAMP (8 DAYS)	$65 + $5 REGISTRATION FEE	$75 + $5 REGISTRATION FEE
KID'S DAY OFF	$10 IF ENROLLED IN AFTER-SCHOOL, $20 OTHERWISE	$15 IF ENROLLED IN AFTER-SCHOOL, $25 OTHERWISE
CMGYS PROGRAM- FOOTBALL	$90 + $10 REGISTRATION FEE	$140 + $10 REGISTRATION FEE
CMGYS PROGRAM- CHEERLEADING	$90 + $10 REGISTRATION FEE (additional competition package optional)	$140 + $10 REGISTRATION FEE (additional competition package optional)
CMGYS PROGRAM- BASEBALL/SOFTBALL	$60 + $10 REGISTRATION FEE	$85 + $10 REGISTRATION FEE
CMGYS PROGRAM- BASKETBALL	$60 + $10 REGISTRATION FEE	$85 + $10 REGISTRATION FEE
CMGYS PROGRAM- TRACK & FIELD	$90 + $10 REGISTRATION FEE	$140 + $10 REGISTRATION FEE
CMGYS PROGRAM- SWIMMING	$60 + $10 REGISTRATION FEE	$85 + $10 REGISTRATION FEE
CMGYS PROGRAM- SOCCER	$60 + $10 REGISTRATION FEE	$85 + $10 REGISTRATION FEE
SENIOR CLUB- GOLD	$25/MONTH	$25/MONTH
SENIOR CLUB- SILVER	$15/MONTH	$15/MONTH
SENIOR CLUB- BRONZE	$5/MONTH	$5/MONTH
WATER AEROBICS	$30/10 CLASSES OR $5/CLASS	$40/10 CLASSES OR $7/CLASS
SWIM LESSONS	$30/10 CLASSES OR $5/CLASS	$40/10 CLASSES OR $7/CLASS
PARKING LOT SALE	$20/EVENT	$30/EVENT
BID WHIST TOURNAMENT	$30	$40
LINE DANCING	$10/MONTH	$15/MONTH

Organization Fees

HOME OWNER ASSOCIATIONS	$60 DEPOSIT (1 FREE 2HR. MEETING PER MONTH)
CRIME WATCH ORGANIZATIONS	$60 DEPOSIT (1 FREE 2HR. MEETING PER MONTH)
NON-PROFIT ORGANIZATIONS	$35/ 2HR. MEETING & $60 CLEANING DEPOSIT
CHURCH ESTABLISHMENTS	TAX EXEMPT RATE/$60 CLEANING DEPOSIT

Community Center

Room	*County Resident (per hour)*	*Non-Profit (per hour)*	*Non-County Resident (per hour)*	*Deposit*
Hibiscus Room	$45	$30	$65	$150
Gardenia Room	$35	$20	$50	$150
Orchid Room	$45	$30	$65	$150
Palm Room	$45	$30	$65	$150
Bird of Paradise Room A	$55	$35	$80	$150
Bird of Paradise Room B	$30	$25	$45	$150
Bird of Paradise Room C	$30	$25	$45	$150
Bird of Paradise Room (Full)	$105	$85	$155	$150
Resource Center	$45	$35	$65	$150
Bootcamp Feee	$700/yr	N/A	$900/Yr	N/A
Kitchen	$25	$20	$40	$50
Gymnasium	$75	$65	$105	$200
Exercise Studio A	$45	$30	$65	$150
Exercise Studio B	$30	$25	$45	$150
Auditorium (4hr. Minimum)- M-F 8am-6pm	$95	$75	$140	$300
Auditorium (4hr. Minimum)- Evenings& Sat & Sun	$155	$125	$205	$300
Track- with lights (2 hr. Minimum)	$65	$45	$85	$200
Track- without lights (2 hr. Minimum)	$55	$35	$75	$200
Multipurpose Field- with lights (2 hr. Minimum)	$65	$45	$85	$200
Multipurpose Field- without lights (2 hr. Minimum)	$55	$35	$75	$200
Amphitheater- (2 hr. Minimum) M-F 8am-6pm	$75	$55	$120	$200
Amphitheater- (2 hr. Minimum) Evenings & Sat & Sun	$125	$100	$165	$200
Additional staff person for event	$18	$18	$18	n/a
Table rental	$10	$10	$10	n/a
Chair Rental	$1	$1	$1	n/a

Community Center (Con't)

	County				Non-County			
Entry Fee/Membership	*Daily*	*1 Month*	*6 Month*	*Annual*	Daily	1 Month	6 Month	Annual
Aquatics- Adult	$5.00	$20.00	$80.00	$140.00	$10.00	$45.00	$135.00	$220.00
Aquatics- Child	$3.00	$15.00	$50.00	$80.00	$6.00	$25.00	$85.00	$110.00
Aquatics- Senior	$3.00	$15.00	$50.00	$80.00	$6.00	$25.00	$85.00	$110.00
Aquatics- Family (4 people)		$45.00	$140.00	$240.00		$70.00	$212.00	$320.00
Aquatics- Additional Family Child		$10.00	$30.00	$50.00		$20.00	$62.00	$87.50
Gymnasium- Adult	$10.00	$35.00	$50.00	$75.00	$15.00	$45.00	$75.00	$100.00
Gymnasium- Child	$5.00	$20.00	$35.00	$65.00	$10.00	$30.00	$50.00	$75.00
Gymnasium- Senior	$5.00	$20.00	$35.00	$65.00	$10.00	$30.00	$50.00	$75.00
Gymnasium- Family (4 people)		$45.00	$80.00	$140.00		$75.00	$100.00	$160.00
Gymnasium- Additional Family Child		$15.00	$20.00	$35.00		$25.00	$40.00	$70.00
Resource Center- Adult	$5.00	$16.00	$70.00	$125.00	$10.00	$40.00	$145.00	$220.00
Resource Center- Child	$0.00	$0.00	$0.00	$0.00	$5.00	$25.00	$60.00	$80.00
Resource Center- Senior	$2.00	$10.00	$40.00	$60.00	$5.00	$30.00	$85.00	$110.00
Fitness- Adult	$10.00	$30.00	$160.00	$270.00	$20.00	$60.00	$250.00	$410.00
Fitness- Child (15-17)	$5.00	$15.00	$75.00	$125.00	$10.00	$35.00	$135.00	$215.00
Fitness- Senior	$5.00	$15.00	$75.00	$125.00	$10.00	$35.00	$135.00	$215.00
Fitness-Family (4 people)		$57.00	$300.00	$450.00		$150.00	$475.00	$695.00
Fitness- Additional Family Child		$12.00	$50.00	$90.00		$30.00	$100.00	$155.00
Aquatics/Gymnasium- Adult			$115.00	$200.00			$152.00	$230.00
Aquatics/Gymnasium- Child			$55.00	$80.00			$95.00	$135.00
Aquatics/Gymnasium- Senior			$55.00	$80.00			$95.00	$135.00
Aquatics/Gymnasium- Family			$175.00	$260.00			$250.00	$400.00
Aquatics/Gymnasium- Additional Family Child			$45.00	$60.00			$65.00	$70.00
Aquatics/Fitness- Adult			$210.00	$335.00			$325.00	$515.00
Aquatics/Fitness- Child			$110.00	$190.00			$175.00	$275.00
Aquatics/Fitness- Senior			$110.00	$190.00			$175.00	$275.00
Aquatics/Fitness- Family			$385.00	$610.00			$590.00	$920.00
Aquatics/Fitness- Additional Family Child			$65.00	$110.00			$115.00	$185.00
Aquatics/Resource- Adult			$130.00	$230.00			$220.00	$365.00
Aquatics/Resource- Child or Senior			$65.00	$110.00			$122.00	$170.00
Aquatics/Gymnasium/Fitness- Adult			$235.00	$405.00			$355.00	$605.00
Aquatics/Gymnasium/Fitness- Child			$110.00	$190.00			$190.00	$320.00
Aquatics/Gymnasium/Fitness- Senior			$110.00	$190.00			$167.00	$282.00
Aquatics/Gymnasium/Fitness- Family			$455.00	$765.00			$685.00	$1,145.00
Aquatics/Gymnasium/Fitness- Add. Family Child			$105.00	$185.00			$175.00	$300.00
Gymnasium/Fitness- Adult			$165.00	$280.00			$265.00	$440.00
Gymnasium/Fitness- Child			$90.00	$140.00			$150.00	$225.00
Gymnasium/Fitness- Senior			$90.00	$140.00			$150.00	$225.00
Gymnasium/Fitness- Family			$330.00	$505.00			$515.00	$770.00
Gymnasium/Fitness- Additional Family Child			$55.00	$100.00			$107.00	$170.00
Gymnasium/Resource- Adult			$85.00	$140.00			$152.50	$245.00
Gymnasium/Resource- Senior			$50.00	$75.00			$100.00	$132.00
Resource/Fitness- Adult			$200.00	$360.00			$325.00	$560.00
Resource/Fitness- Senior			$100.00	$170.00			$175.00	$275.00
Aquatics/Gymnasium/Resource- Adult			$160.00	$270.00			$250.00	$410.00
Aquatics/Gymnasium/Resource- Senior			$85.00	$140.00			$140.00	$215.00
Aquatics/Fitness/Resource- Adult			$280.00	$465.00			$435.00	$710.00
Aquatics/Fitness/Resource- Senior			$145.00	$235.00			$235.00	$357.00
All Access- Adult			$300.00	$500.00			$460.00	$755.00
All Access- Child			$120.00	$200.00			$190.00	$305.00
All Access- Senior			$160.00	$250.00			$250.00	$380.00
All Access- Family			$710.00	$1,210.00			$1,075.00	$1,720.00
All Access- Additional Family Child			$100.00	$175.00			$160.00	$275.00

Facility Rentals

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)	CLEAN UP FEE
AJ KING	OUTSIDE	N	$94	$116	$88	$108	$60
	INSIDE UP TO 150	Y	$161	$205	$150	$191	$60
BRENTWOOD	PAVILION	Y	$108		$101		$60
	INSIDE (Capacity 40)	Y	$130		$121		$60
BENNET M. LIFTER	PAVILION	N	$108		$101		$60
	INSIDE (Capacity 50)	Y	$94				$60
BUCCANNEER	OUTSIDE	N	$94	$116	$88	$108	$60
	INSIDE (Capacity 75)	Y	$141		$132		$60
BUNCHE	OUTSIDE	Y	$94	$116	$88	$108	$60
	INSIDE (Capacity 40)	Y	$94		$88		$60
CLOVERLEAF	N/A	N/A	N/A	N/A			N/A
MIAMI CAROL CITY	PAVILION	Y	$108	$127	$101	$118	$60
	INSIDE (Capacity 150)	Y	$161	$205	$150	$191	$60
MYRTLE GROVE	OUTSIDE	Y	$94	$116	$88	$108	$60
	INSIDE (Capacity 40)	Y	$94		$88		$60
NORWOOD	OUTSIDE	Y	$94	$116	$88	$108	$60
	INSIDE (Capacity 40)	Y	$94		$88		$60
ROLLING OAKS	PAVILION	N	$108	$205	$101	$191	$60
	INSIDE (Capacity 80)	N	$141		$132		$60
SCOTT PARK	OUTSIDE	N	$94	$116	$88	$108	$60
	INSIDE (Capacity 50)	Y	$141		$132		$60
VISTA VERDE	OUTSIDE	N	$108		$101		$60

Commercial Filming	$500.00/day for permit. All other charges apply as usual		
	CMG rentals -- Large Events		
	150-249 Participants	$209.00	$195.50
	250-499 Participants	$412.25	$385.25
	500-999 Participants	$609.00	$569.25
	1000+ Participants	$929.00	$868.25

ALL FEES MUST BE PAID IN FULL 10 BUSINESS DAYS PRIOR TO RENTAL DATE.

Sports Rentals

RENTAL PRICES -- TAXED

Facility Type	Fee-Lighted (2 Hr. Minimum)		Fee-No Lighted (2 Hr. Minimum)	
Basketball	$42.00	Hour	$29.00	Hour
Cricket	$64.00	Hour	$50.00	Hour
	$33.00	Add'l Hour	$27.00	Add'l Hour
Football	$64.00	Hour	$50.00	Hour
	$33.00	Add'l Hour	$27.00	Add'l Hour
Lacrosse	$64.00	Hour	$50.00	Hour
	$33.00	Add'l Hour	$27.00	Add'l Hour
Soccer	$64.00	Hour	$50.00	Hour
	$33.00	Add'l Hour	$27.00	Add'l Hour
Softball	$40.00	Org.-4 team minm	$31.00	Org.-4 team minm
	$60.00	One time game	$46.00	One time game
	$30.00	Add'l Hour	$24.00	Add'l Hour
Tennis	$4.00	Hour-league	$4.00	Hour-league
	$1.50	Hour-youth	$1.50	Hour-youth
Volleyball	$29.00	Per day-unlined		

RENTAL PRICES -- Exempt

Facility Type	Fee-Lighted (2 Hr. Minimum)		Fee-No Lighted (2 Hr. Minimum)	
Basketball	$39.00	Hour	$28.75	Hour
Cricket	$59.50	Hour	$46.50	Hour
	$31.00	Add'l Hour	$25.00	Add'l Hour
Football	$59.50	Hour	$46.50	Hour
	$31.00	Add'l Hour	$25.00	Add'l Hour
Lacrosse	$59.50	Hour	$46.50	Hour
	$31.00	Add'l Hour	$25.00	Add'l Hour
Soccer	$59.50	Hour	$46.50	Hour
	$31.00	Add'l Hour	$25.00	Add'l Hour
Softball	$37.00	Org.-4 team minm	$29.00	Org.-4 team minm
	$56.00	One time game	$43.00	One time game
	$28.00	Add'l Hour	$22.00	Add'l Hour
Tennis	$3.75	Hour-league	$3.75	Hour-league
	$1.40	Hour-youth	$1.40	Hour-youth
Volleyball	$27.00	Per day-unlined		

Sports Programming Fees

Revenue Description
The City's Parks and Recreation Department provides a wide variety of sports activities. Prior to FY-11, most of these programs were run by the Optimist Club, what revenues there were got captures 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**	$250,000	0%

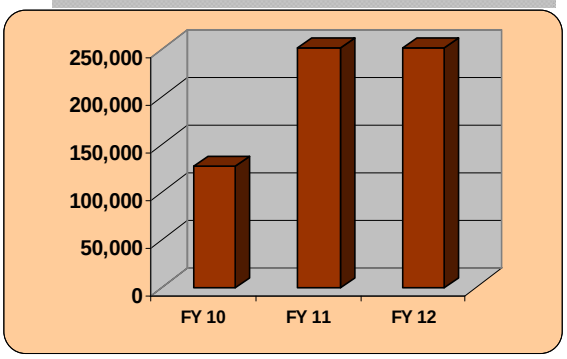
* Estimate (Includes Grants)
** Budgeted

Discussion
Recreation revenues include fees charged for after-school programs, summer camps, pool admissions and shelter rentals. For FY-11, a number of fees once included in this category have been broken out into their own revenue. This includes the new Community Center and sports programming.

FEES

See fees on page 363

History of Parks and Recreation Department Fee Revenue to the General Fund



Betty T. Ferguson Community Center

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, weight room 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 01-00-00-347-204-00

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*	$89,920	
FY 12**	$173,000	92.39%

*Estimate (Includes Grants)
** Budgeted

Discussion
Recreation revenues include fees charged for after-school programs, summer camps, pool admissions and shelter rentals. For FY-11, a number of fees once included in this category have been broken out into their own revenue. This includes the new Community Center and sports programming.

FEES: See chart on page 360-361

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 Number: General Fund
01-00-00-354-103-00

Use of Revenue: General Fund, unrestricted.

Method / Frequency of Payment: Per use

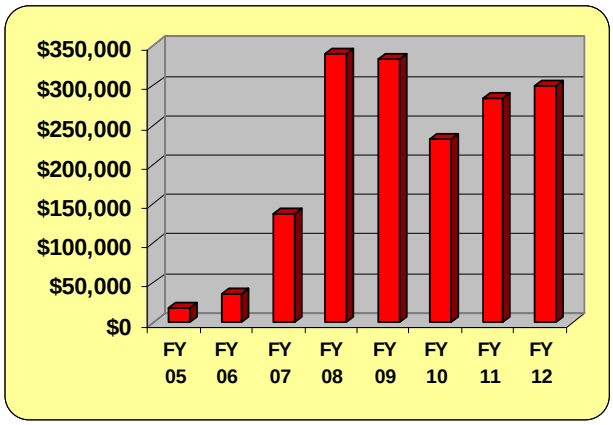
Basis for Budget Estimate
Revenue estimated on historical collections and trend analysis adjusted by any planned code enforcement activity for the coming year that may increase fines and collections.

Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 05	$19,050	
FY 06	$37,248	95.5%
FY 07	$136,765	267.2%
FY 08	$341,089	149.4%
FY 09	$333,469	(2.23%)
FY 10	$233,384	(30.0%)
FY 11*	$285,000	22.11%
FY 12**	$300,000	5.26%

* 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 the first year under City jurisdiction, revenue was only $19,000. In FY-07, 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:

Local Violations (Also see: Miami-Dade County Code violations)
(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 fire and burglar alarms in private homes and businesses be permitted prior to operation. The fee is charged on an annual basis beginning January 1 through December 31st.

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 Number
General Fund
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 January 1 through December 31st.

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. Also taken into account are the number of discounts.

Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 05	$63,659	
FY 06	$27,099	-57.4%
FY 07	$42,200	55.7%
FY 08	$33,819	(19.86%)
FY 09	$32,239	(4.67%)
FY 10	$33,867	11.25%
FY 11*	$26,000	(27.51%)
FY 12**	$38,000	46.15%

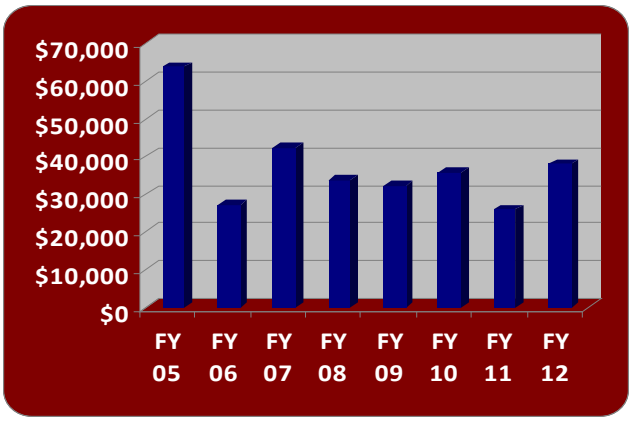
* Estimated
** Budgeted

Discussion
Alarm revenue covers the cost of administering the program. The FY-05 number appears to be a mis-classification of revenue. Records for that time period are incomplete. It is expected that this revenue will remain level as all renewals without a prior false alarm are gratis.

Fees
Initial Registration Fee $37.00
Renewal Fee $0.00
(No false alarms in previous year)
Renewal Fee $15.00
(1 or more false alarm in previous year)

Total False Alarms/yr	Fine	Additional Civil Penality-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

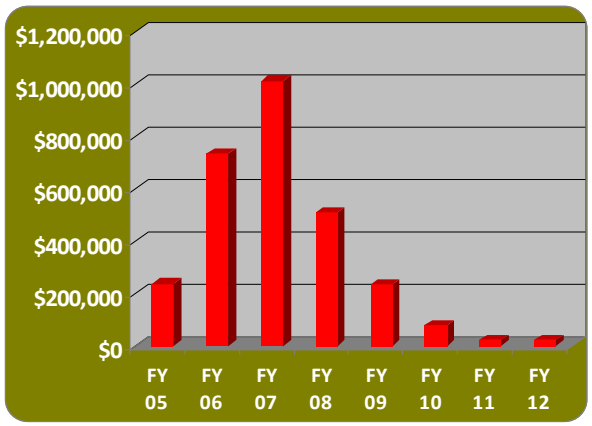
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$39,532	
FY 05	$236,486	498.2%
FY 06	$733,714	210.3%
FY 07	$1,011,767	37.9%
FY 08	$508,024	(49.8%)
FY 09	$234,224	(53.89%)
FY 10	$79,080	(66.24%)
FY 11*	$21,000	(73.44%)
FY 12**	$21,000	0%

* Estimated
** Budgeted

Discussion
In FY-04 through FY-07, the City received interest on its idle cash in its bank operating account. In FY-08, the City added the Florida State Board of Administration to its authorized depositories. This latter alternative generally pays 30-50 basis points higher than our commercial deposit institution; However, in FY-08, the state defaulted to the depositors due to its losses in the mortgage investment market. The City was timely in withdrawing over $20 million prior to the state freezing the remaining assets. The City currently has $44,924 still in the fund. Prospects are excellent that the City will receive these monies albeit without interest.

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. FY-11 is expected to again be a poor year for interest earning as the interest rate market remains low.

History of Earned Interest Income Revenue to the General Fund



Bus Shelter Advertising Revenue

Revenue Description
The City receives monthly revenue from CEMUSA, Inc. for allowing the company to construct various bus shelters throughout the city and to sell advertising on the shelters.

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 2004-06-22 and 2007-16-122
City of Miami Gardens Resolution 2004-80-131 and 2005-108-285

Special Requirements
None.

Fund / Account Number
General Fund
01-00-00-362-100-00

Use of Revenue
General Fund, unrestricted.

Method / Frequency of Payment
The fee is charged to CEMUSA based on the number of shelters and the associated advertising revenue.

Basis for Budget Estimate
Estimate for the budget is based on historical receipts, plus any now shelters planned to be constructed during the year.

Collection History

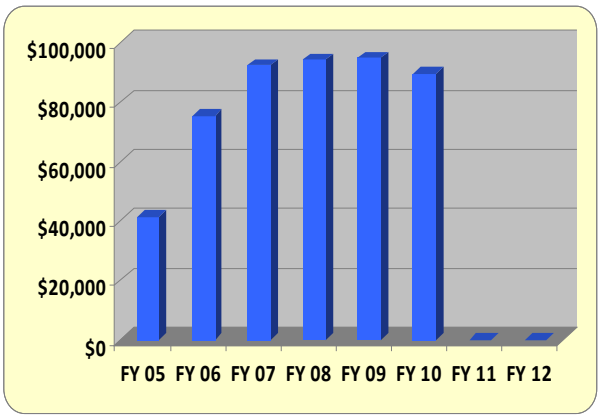
Fiscal Yea	*Amount*	*% increase (Decrease)*
FY 05	$41,214	
FY 06	$75,326	82.77%
FY 07	$92,430	22.71%
FY 08	$94,220	1.93%
FY 09	$94,890	0.71%
FY 10	$89,728	(5.44%)
FY 11*	$0.00	(100%)
FY 12**	$0.00	0%

* Estimated
** Budgeted

Discussion
The County entered into this agreement with CEMUSA prior to the City's incorporation. The City re-entered into its own agreement in FY-05. The agreement calls for CEMUSA to construct bus shelters throughout and set a minimum fee for the

privilege. It also provides for additional income to the City based on the sales of advertising. The program of installation was completed in tome for FY-07, which accounts for the large increase in revenue that year. In FY-10, the City was noticed that CEMUSA was leaving the area and that they will be selling the advertising rights to another firm.

History of Bus Shelter 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

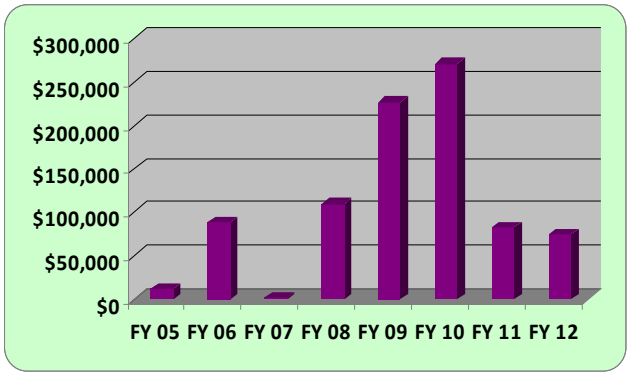
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$12,574	
FY 06	$88,590	604.5%
FY 07	$1,973	-97.8%
FY 08	$109,924	5446.1%
FY 09	$226,341	106.85%
FY 10	$271,026	19.74%
FY 11*	$83,000	(69.38%)
FY 12**	$75,000	(9.63%)

* 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 05	$5,500	
FY 06	$5,807	5.6%
FY 07	$5,250	(9.6%)
FY 08	$5,750	9.5%
FY 09	$4,250	(26%)
FY 10	$7,250	70.59%
FY 11*	$2,850	(60.68%)
FY 12**	$5,000	75.44%

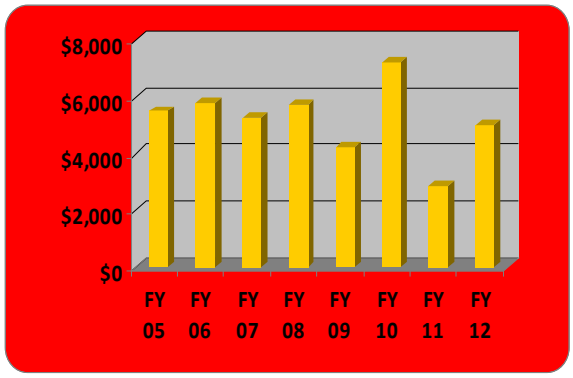
* Estimated
** Budgeted

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



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, most grants for capital improvements that were previously received in the General Fund are now managed in the CIP 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.

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 and the Special Revenue 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.

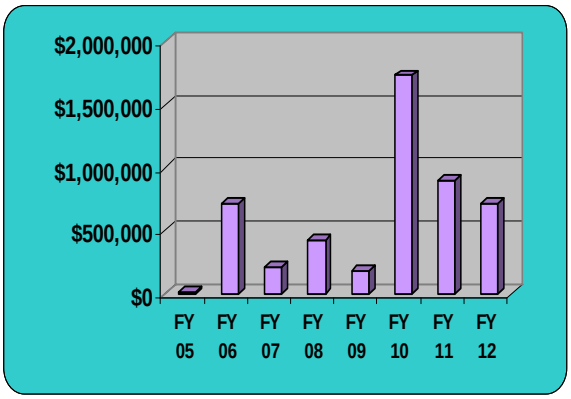
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 05	$11,047	
FY 06	$715,995	6381.4%
FY 07	$218,911	-69.4%
FY 08	$433,157	97.9%
FY 09	$175,656	(59.45%)
FY 10	$1,734,709	887.56%
FY 11*	898,961	(48.18%)
FY 12**	712,175	(20.78%)

* 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.

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

FY-11
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.

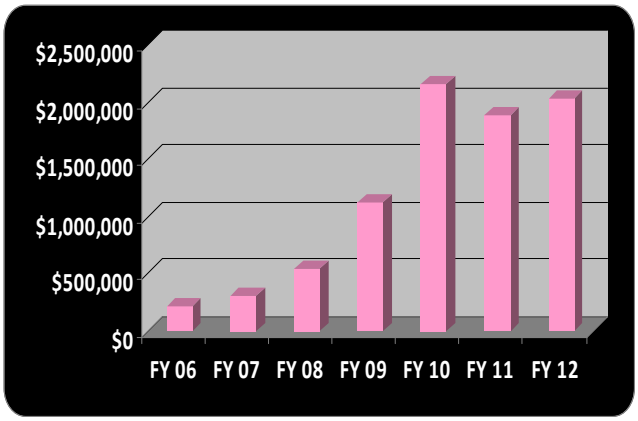
Basis for Budget Estimate
Estimate for the budget is based on past experience.

Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$210,854	
FY 07	$311,666	47.8%
FY 08	$545,878	75.1%
FY 09	$1,127,065	106.46%
FY 10	$2,163,267	91.94%
FY 11*	$1,883,757	(12.92%)
FY 12**	$2,025,000	7.5%

* 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-09, the festival came in under budget. In FY-11, the City is engaging a processional sponsorship-raising firm to try and improve funding.

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
Occasional.

Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$500	
FY 09	$12,100	2320%
FY 10	$16,859	39.33%
FY 11*	$36,000	113.54%
FY 12**	$33,000	(8.33%)

* Estimated
** Budgeted

Discussion
This is a new service offered by the City for FY-08. It is expected to begin in February or March of 2008 and will be handled by the Office of the City Clerk.

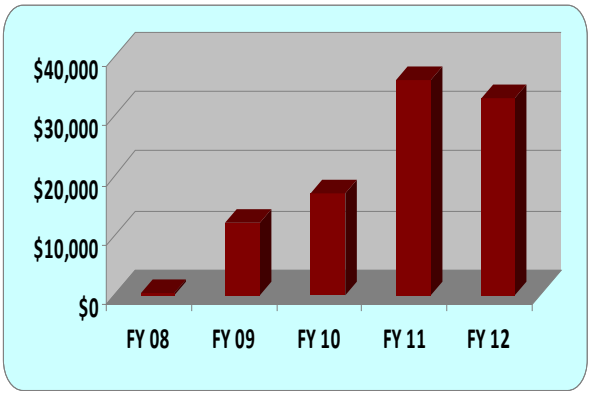
Passport Fees

Expedited Service
Adults $231.07
($187.72 to U.S., $43.35 to City)
Minors $196.07
($152.72 to U.S., $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 $35.00 (per Child)

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.

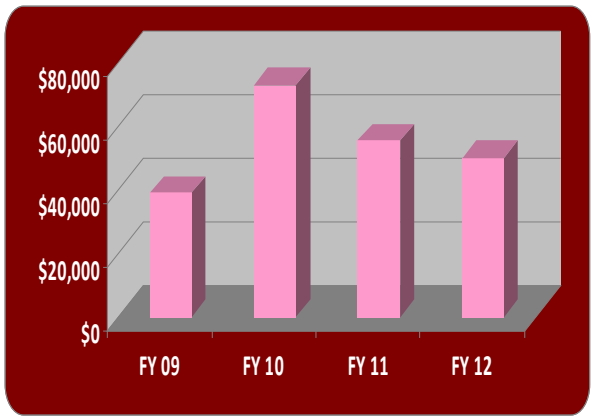
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 09	$38,937	
FY 10	$73,095	87.73%
FY 11*	$55,483	(24.09%)
FY 12**	$55,000	(9.88%)

* Estimated
** Budgeted

Discussion
This minor revenue has remained steady for the first two years of the police department. This revenue profile should begin to stabilize with the FY-11 budget. 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.

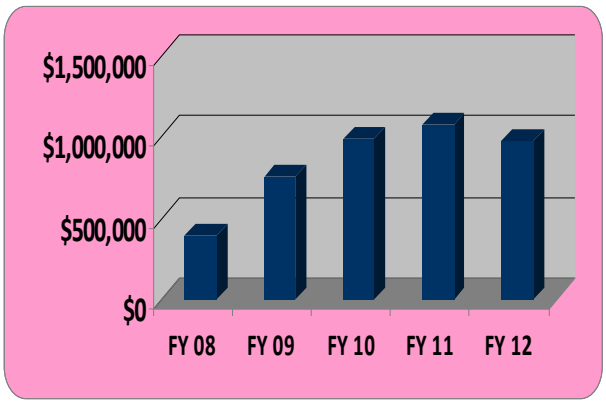
Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$395,660	
FY 09	$756,373	91.17%
FY 10	$993,550	31.36%
FY 11*	$1,083,034	9.01%
FY 12**	$972,940	(10.2%)

* 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. The actual cost to provide the service is approximately $5.00 per hour more than we collect; however, the value of having the additional uniformed officers in the community is invaluable for crime prevention and community visibility.

Fees: See "Police Department Fees" page 373

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 05	$15,180	
FY 06	$103,990	585.0%
FY 07	$232,549	129.40%
FY 08	$112,181	(52.97)%
FY 09	$147,528	31.51%
FY 10	$79,534	(46.09%)
FY 11*	$46,000	(42.16%)
FY 12**	$52,949	15.11%

* Estimates
* * Budgeted

Discussion
This minor revenue has experienced wide fluctuation due to the reclassifications of various revenue which at one time or another had been accounted for here.

Towing Fees (Resolution #2011-50-1443)
Acct. #01-00-00-329-700-00

Annual Towing Application Fee	$500
Renewal Fee	$350
Late Renewal Fee	$650
Permit Decal (up to 10)	No charge
Permit Decal (>10)	$2.50 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

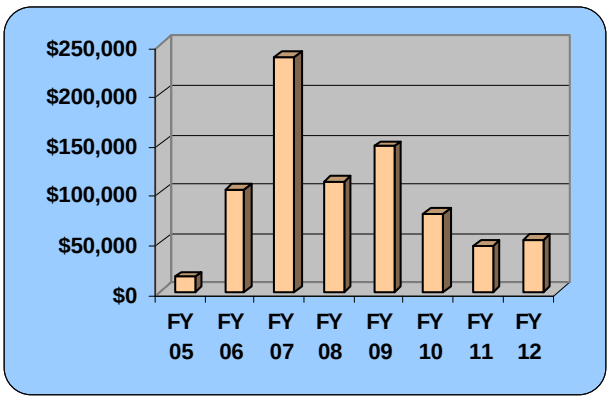
Major Research (>30 Actual cost plus $20 overhead
(Estimated in excess of 1/2 hour)
(1/2 fee must be paid prior to work commencing)

Special Event Fees
(Resolution # 2011-66-1459: Acct. #01-00-00-329-600-00)

More than 30 days prior to event	
Small Activity/Event (<300)	$150.00
Large Activity/Event (>300)	$300.00
Less than 30 days prior to event	
Small Activity/Event (<300)	$300.00
Large Activity/Event (>300)	$600.00
Broadcast, block party; and Tent Sales	
Broadcast – Residential	$10.00
Broadcast – Residential (<15 days)	$20.00
Broadcast – Commercial	$25.00
Broadcast – Commercial (<15 days)	$50.00
Block Party Permit	$50.00
Rental Tent Sale (Incl: Christmas, 4th)	$250.00
Special Evert – Non-Profit Corporation	
Small Activity/Event	$100.00
Small Activity/Event (<15 days)	$200.00
Large Activity/Event	$200.00
Large Activity/Event (<15 days)	$400.00

Registration of Vacant & Foreclosed Properties
(Resolution # 2011-68-1461. Acct: 01-00-00-369-905-00)
Annual Registration Fee $150.00

History of Miscellaneous Revenue to the General Fund



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.

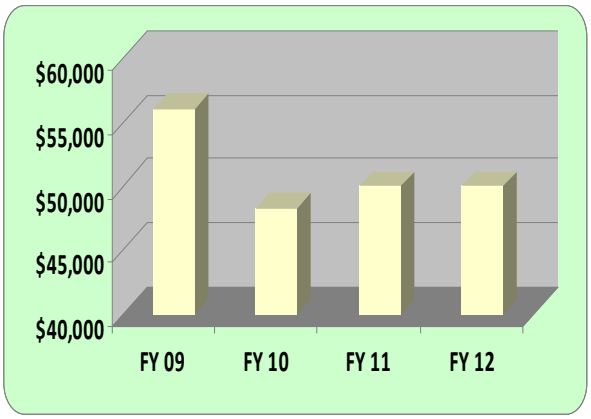
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$56,039	
FY 10	$48,344	(13.73%)
FY 11*	$50,000	3.43%
FY 12**	$50,000	30%

* 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. Occasionally the City receives rebates form other vendors, especially our liability insurance carrier, the Florida League of Cities.

History of Rebate Revenue in the General Fund



Other Non-Operating (Unreserved Fund Balance)

Revenue Description
It is the City's policy to budget City 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
General Fund
01-00-00-389-900-00

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 audit.

Use History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 03	$0	
FY 04	$53,174	
FY 05	$820,802	1443.62%
FY 06	$1,169,189	442.4%
FY 07	$4,257,711	2,641.59%
FY 08	$700,762	16.46%
FY 09	$491,553	(29.85%)
FY 10	($1,300,000)	(1644.7%)
FY 11*	$300,000	
FY 12**	$300,000	

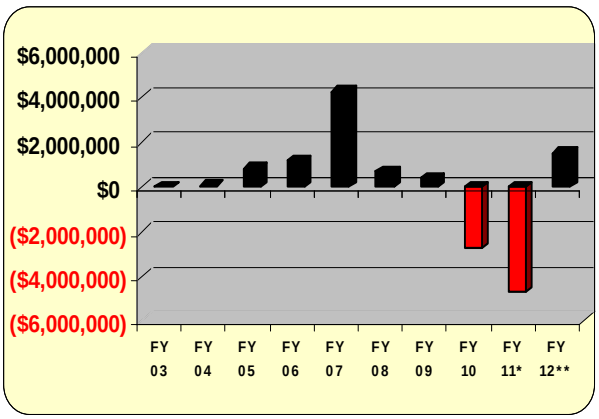
* Estimated
** Budget

Discussion
Each year, the City budgets its entire fund balance in all of its operating funds. Since the City's incorporation, the fund balance has steadily grown. The FY-03 balance is an anomaly and does not accurately reflect a true reserve.

However, in FY-05, the City Council dedicated a portion of its millage ($500,000) for two years in order to build the City's reserve. This, combined with conservative

expenditures, has grown the fund balance to $9.2 million in FY-09 or over 17% of expenditures. In FY-10, the revaluation of property coupled with several cuts in state revenue, lead to the use of approximately $1.3 million to balance the budget at year-end. For FY-11, the City has budgeted $300,000 to begin replacing the reserve funds used in FY-10.

History of Fund Balance Reserve used by or (Contributed to) the General Fund



* Estimated
** Estimated

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.

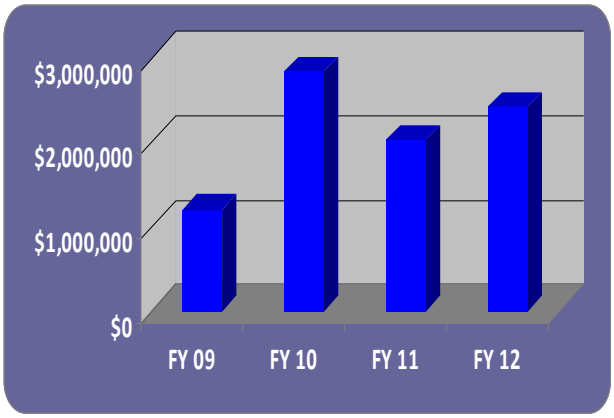
Basis for Budget Estimate
Budget estimate is based on anticipated violations. No estimate has been calculated at this time.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$1,212,469	
FY 10	$2,838,464	134.11%
FY 11*	$2,027,726	(28.56%)
FY 12**	$2,419,642	19.33%

* Estimated
** Estimated

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; however, fines were not collected until mid-February so that there could be a warning period. 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. The City is currently adding an additional 18 camera locations for FY-11. Appeals/disputes are now handled by the County Court.

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.

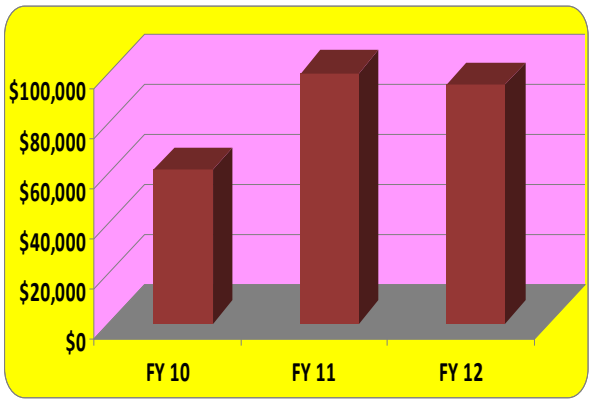
Basis for Budget Estimate
Historical receipts.

Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 10	$61,550	
FY 11*	$100,000	62.74%
FY 12**	$95,000	(5%)

* 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. A concern was expressed that people were continuing to carry over, violations that existed on the property.

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

Regular Application Fee	$150.00
Expedited Application Fee	$225.00
Conditional Re-Occupancy	$206.00
Re-Inspection Fee	$26.00

Slot Machine Revenues

Revenue Description
This revenue results from an agreement between the City of Miami Gardens and Calder Race Course. The agreement was to take effect in the event that voters authorized slot machines at Miami-Dade pari-mutuels. 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.

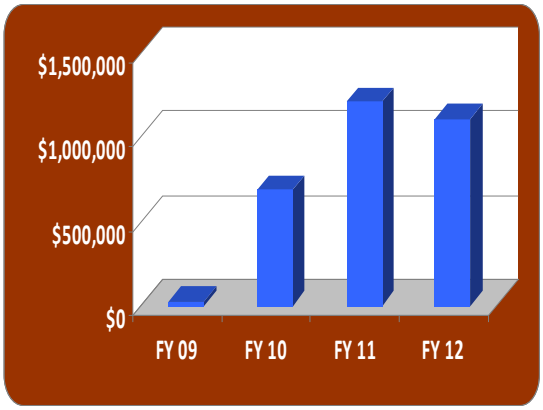
Basis for Budget Estimate
Compensation to the City consists of a payment of 1.5% of the Gross Slot Revenues generated at Calder on the first $250 million and 2.5% for all revenue in excess of $250,000,000.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$24,000	
FY 10	$682,636	2744.32%
FY 11*	$1,200,000	75.79%
FY 12**	$1,100,000	(8.33%)

* 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.

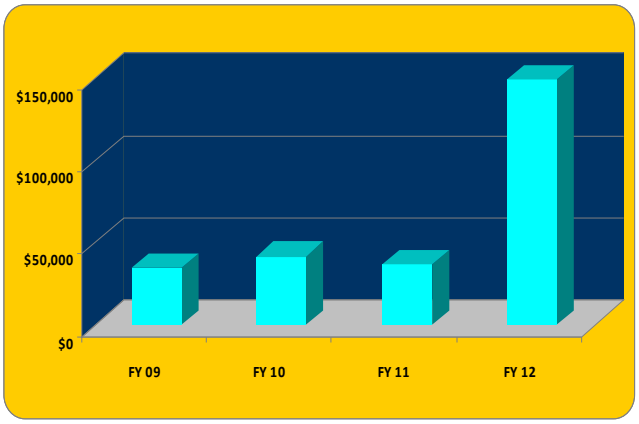
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 09	$34,754	
FY 10	$41,865	20.46%
FY 11*	$36,878	(11.91 %)
FY 12**	$150,000	306.75 %

* 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 is paid a set amount per tow, The City's Code Enforcement also uses this service for junk and abandoned vehicles.

History of Towing Franchise Revenue



FEES

$The City charges a flat fess 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.

Method or Frequency of Payment
The City's Finance Department transfers total prior to the debt service payment date.

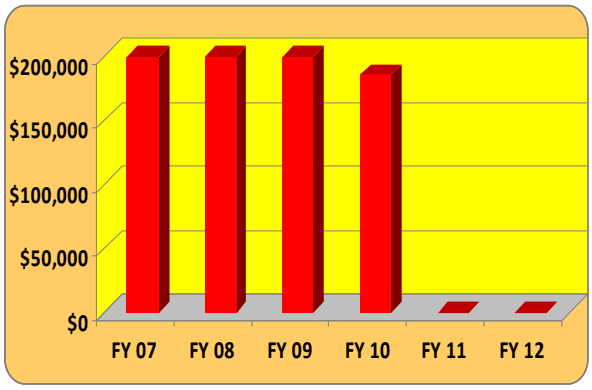
Basis for Budget Estimate
Estimate for the budget is based on actual debt service schedule and the police department's prorated share of the total debt service.

Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 07	$1,785,000	
FY 08	$2,854,370	59.91%
FY 09	$7,300,000	155.75%
FY 10	$185,300	(97.46)%
FY 11*	$0	(100%)
FY 12**	$0	0%

***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 City issued a $2.5 million revenue bond in FY-05 for vehicles. This issue is a five year loan whose debt service is budgeted in the Debt Service Fund. Departments that received vehicles form that issue, budget a transfer to the General Fund equal to one-fifth of their total plus interest based on the interest paid on the bonds. In FY-07, the City issued a $5.6 million for police equipment upon starting the department.

n FY-09, the City received $2 million in funding for a 5-year capital lease-purchase financing, part of which is for police and the balance is for the other operating department's needs.

No bond issue/capital lease is budgeted for FY-11 although there may be a need towards the end of the fiscal year.

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 Number
General Fund
01-00-00-364-000-00

Use of Revenue
General Fund, unrestricted.

Method / Frequency of Payment
Revenue is occasional.

Basis for Budget Estimate
Historic trends.

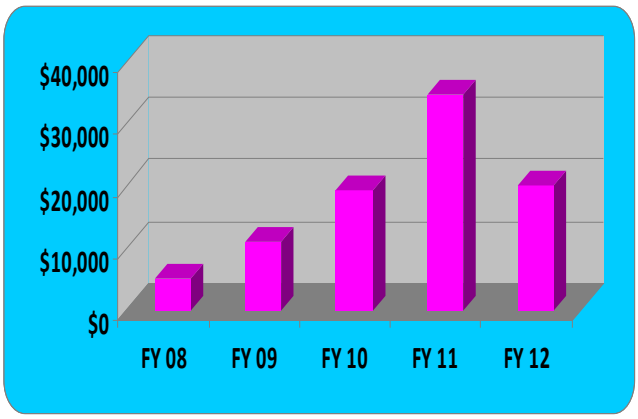
Collection History

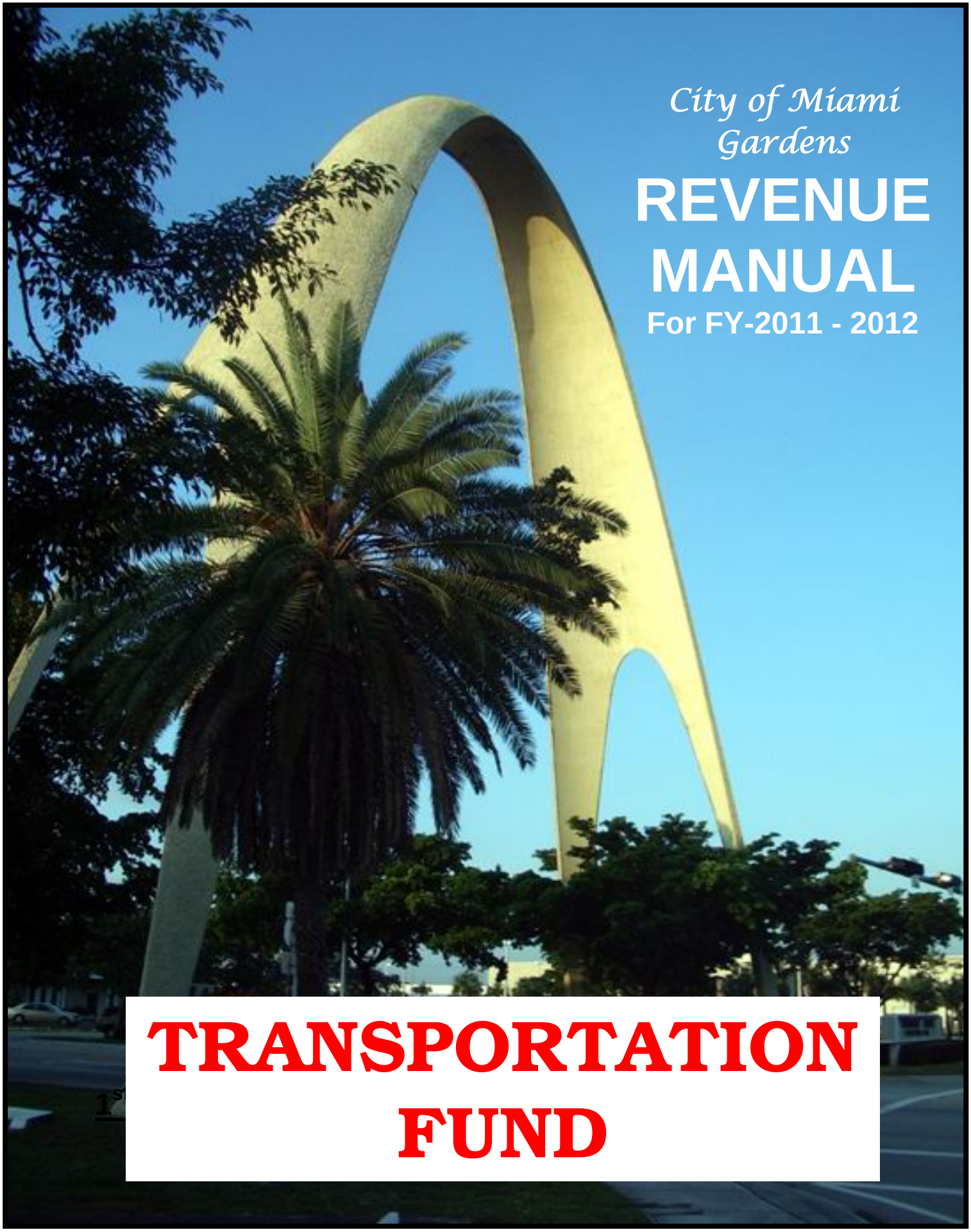
Fiscal Year	Amount	% increase / (Decrease)
FY 08	$4,925	
FY 09	$10,875	120.81%
FY 10	$19,079	75.44%
FY 11*	$34,000	80.3%
FY 12**	$20,000	(41.86%)

* 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 beyiond their useful life. This revenue has increased significantly as the City's once new equipment has aged.

History of Sale of Assets Revenue in the General Fund





City of Miami Gardens

REVENUE MANUAL

For FY-2011 - 2012

TRANSPORTATION FUND

1st

Local Option Fuel Tax

Revenue Description
The State authorizes several gas taxes to support transportation operation at the local government level. The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

Legal Basis for Revenue
Florida Statutes §336.025
Chapters 90-110 and 90-132, Laws of Florida
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
Florida Statutes, §336.025(1)(a)2, requires the proceeds of the local option gas tax be used only for transportation related expenditures. Paragraph (7) defines "transportation expenditures" as:

- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting.
- Traffic signs, traffic engineering, signalization and pavement markings.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Fund/Account Number
Transportation Fund
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 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.

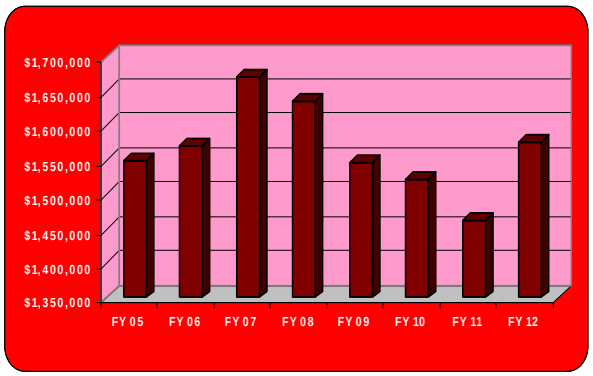
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$1,081,467	
FY 05	$1,549,681	43.3%
FY 06	$1,571,138	1.4%
FY 07	$1,670,304	6.3%
FY 08	$1,637,145	(1.98%)
FY 09	$1,546,630	(5.52%)
FY 10	$1,521,890	(1.6%)
FY 11*	$1,463,335	(3.85%)
FY 12**	$1,576,658	7.74%

* Estimated
** Budgeted

Discussion
This is the largest revenue source for the City's Transportation Fund. It has been a steady revenue with consistent growth over the past five years, even with gas prices climbing so high.

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. Miami Gardens receives 2.2616477% of the collection in Miami-Dade County.

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 Number
Transportation Fund
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.

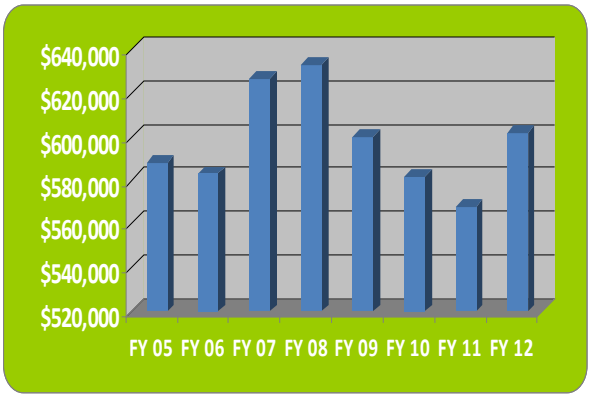
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 04	$457,641	
FY 05	$588,221	28.5%
FY 06	$583,103	-0.9%
FY 07	$626,803	7.5%
FY 08	$633,247	1.03%
FY 09	$600,345	(5.2%)
FY 10	$582,080	(3.04%)
FY 11*	$568,305	(2.37%)
FY 12**	$602,032	5.93%

*Estimated
** Budgeted

Discussion
This is the third largest revenue source for the City's Transportation Fund. It has been steady revenue with consistent growth over the past five years, even with gas prices climbing so high.

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 2010, 29.4% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 70.6% 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. The City historically has received 1% to 2% more than State estimates.

Collection History

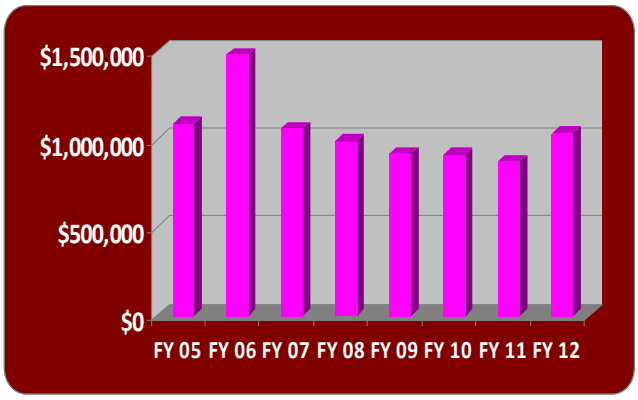
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$1,089,206	
FY 05	$1,089,428	0.0%
FY 06	$1,478,690	35.7%
FY 07	$1,063,708	-28.1%
FY 08	$993,768	(6.5%)
FY 09	$920,340	(7.47%)
FY 10	$915,413	(0.54%)
FY 11*	$876,268	(4.28%)
FY 12**	$1,034,927	18.11%

* Estimate
** Budgeted

Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It has show a steady decrease of the past several years due to deteriorating economic conditions, but is expected to recover somewhat fo FY-11 based on the collection rate during the last 3 months of FY-10.

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: Transportation Fund
10-00-00-322-002-00

Use of Revenue: Transportation Fund, unrestricted.

Method/Frequency of Payment
Revenue is collected upon application for a permit.

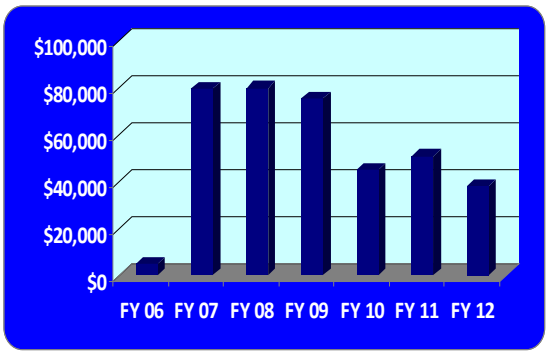
Basis for Budget Estimate: History

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$4,905	
FY 07	$80,029	1531.6%
FY 08	$80,157	0.16%
FY 09	$75,680	(5.59%)
FY 10	$44,939	(40.62%)
FY 11*	$51,000	13.49%
FY 12**	$38,500	(24.51%)

* Estimated
** Budgeted

History of Public Works Fee Collections



Discussion
Public Works began processing permits for the above activities in FY-07. Activity somewhat mirrors general building permits. Revenue for permits declined significantly in FY-10; however, with known projects in line for FY-11, revenue is expected to climb.

The following schedule of fees is the Miami-Dade County schedule of fees adopted by the City through it municipal charter.

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.....$ 155.00
- For each additional 100linear feet or fraction thereof.....50.00

2. For exfiltration drains consisting of catch basins, exfiltration trench, or slab cover ex-trench:

- 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.....$ 35.00

4. For construction or replacement of side walk, curbs and gutters:

- For 100 linear feet or less.....$90.00
- For each additional 100 linear feet or fraction thereof.....$40.00

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 driveway consisting of 1 or 2 drives (on private road).....$ 30.00

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) $60.00

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) ...$90.00

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.....$245.00

b) For each additional 100 linear feet or fraction thereof..... $60.00

- 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

Note: 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

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. **<u>THE PENALTY FEE WILL BE $123.00 PLUS THE ORIGINAL PERMIT FEE.</u>**

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, <u>but not more than one year</u>, 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 Revie…….$ 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

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 (1) 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.

U. AMENDMENTS TO PUBLIC WORKS PERMIT FEE SCHEDULE

All public works permits fees shall be increased by 5% annually effective October 1 of each fiscal year.

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.

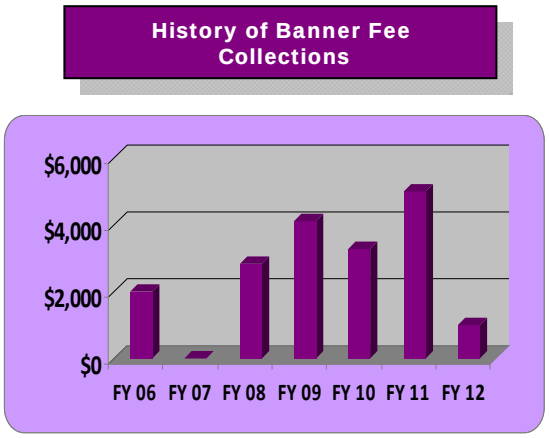
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$2,018	
FY 07	$0	-100.0%
FY 08	$2,850	n/a
FY 09	$4,110	44.2%
FY 10	$3,300	(19.71%)
FY 11*	$5,000	51.52%
FY 12**	$1,000	(80.0%)

* 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. Usage of the sign slots declined drastically when the City imposed the fee in FY-06. Currently the City is the primary user of the slots for its holiday displays and other special events.



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. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the Transportation Fund 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: Transportation Fund

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.

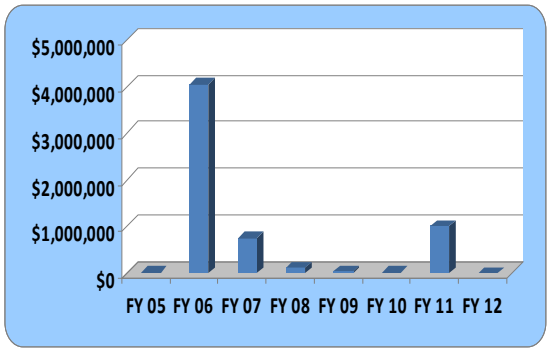
Basis for Budget Estimate
Estimate for the budget is based on approved grant awards.

Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 05	$17,911	
FY 06	$4,065,829	22,600.2%
FY 07	$751,242	(81.5%)
FY 08	$110,408	(85.3%)
FY 09	$39,671	(64.06%)
FY 10	$26,687	(32.73%)
FY 11*	$1,000,000	3647.14%
FY 12**	$0	(100%)

* 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. Since FY-08, only operating-type grants are still accounted for in this Fund. These include equipments grants, small program grants received by Keep Miami Gardens Beautiful. The spikes in FY-06 and FY-07 were a result of Hurricane Wilma Reimbursement grants.

Stormwater Management Overhead Charge

Revenue Description
While the employees, projects and operational expenditures of the City's Stormwater Utility are paid directly from Stormwater Utility Fund accounts, it is the Transportation Fund that is responsible for the day-to-operation of the Stormwater Utility's activities including the supervision of all employees, payroll preparation, project planning and execution and all other stormwater activities. In order to reimburse the Transportation Fund for these efforts, the Transportation Fund charges a 2 1/2% management fee to the Stormwater Utility Fund. The fee is based on the total operating expenditures of the Stormwater fund.

Legal Basis for Revenue
Florida Statutes §166.231
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: None.

Fund / Account Number: Transportation Fund
10-00-00-381-029-41

Use of Revenue
Transportation Fund. Unrestricted.
Method / Frequency of Payment
Budgeted amount is transferred 1/12th monthly from the Stormwater Utility to the Transportation Fund.

Basis for Budget Estimate
Estimate for the budget is based total operational expenditures in the Stormwater Utility Fund.

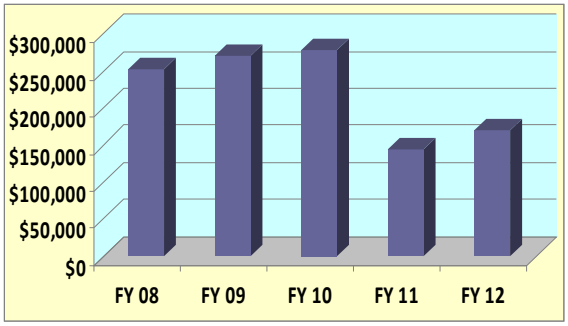
Collection History

Fiscal Yea	*Amount*	*% increas (Decrease*
FY 08	$252	
FY 09	$272	7.12%
FY 10	$280	2.83%
FY 11*	$143	(48.67%)
FY 12**	$171	19.16%

* Estimated
** Budgeted

Discussion
FY-08 was the first full year of the City's Stormwater Utility's operations and the first year of the administrative management charge. The fee is based on 2 ½% of the Stormwater operating expenses.

History of Stormwater Management Fee to the Transportation Fund



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's incorporation, interest earned was generally retained by the General Fund; however, in FY 08, the City will begin 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 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.

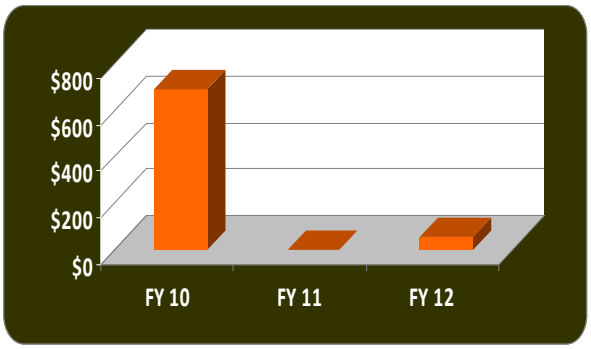
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 10	$694	
FY 11*	$0	(100%)
FY 12**	$50.00	100%

* Estimated
** Budgeted

Discussion
Historically, all city interest earned was received by the General Fund; However, in FY-10, it interest receipts were allocated to the earning fund.

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.

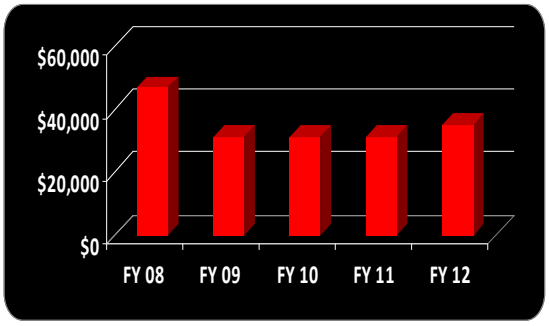
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$47,035	
FY 09	$31,356	(33.33%)
FY 10	$31,357	0%
FY 11*	$31,356	0%
FY 12**	$35,000	11.62%

* 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 (Unreserved 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.

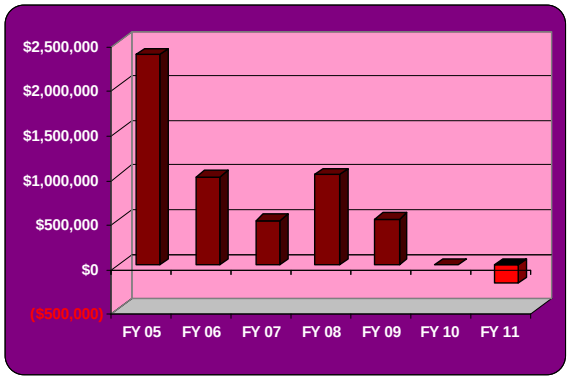
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$2,365,320	
FY 06	$995,259	
FY 07	$500,211	
FY 08	$1,012,589	
FY 09	$518,121	(48.83%)
FY 10	2,625	(99.49%)
FY 11*	($2,05,752)	(7938.17%)
FY 12**	$0	

* Estimated
** Budgeted

Discussion
Each year, the City budgets its entire fund balance in all of its operating funds. 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.

As the economy picks up, this should no longer be necessary. The County is now planning on giving the City its fair share of the ½ cent sales tax for transportation. If we receive this $3.5 million per year, the fund will once again be able to maintain an appropriate reserve.

History of Budgeted Fund Balance Reserve in the Transportation Fund



1/2 Cent Sales Tax Surcharge

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, Miami Gardens sued the County for these funds in FY-10 and the County has indicated that it will begin paying them with the FY-11 budget. No funds are included in the City's budget as this has not been formally approved at this time.

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

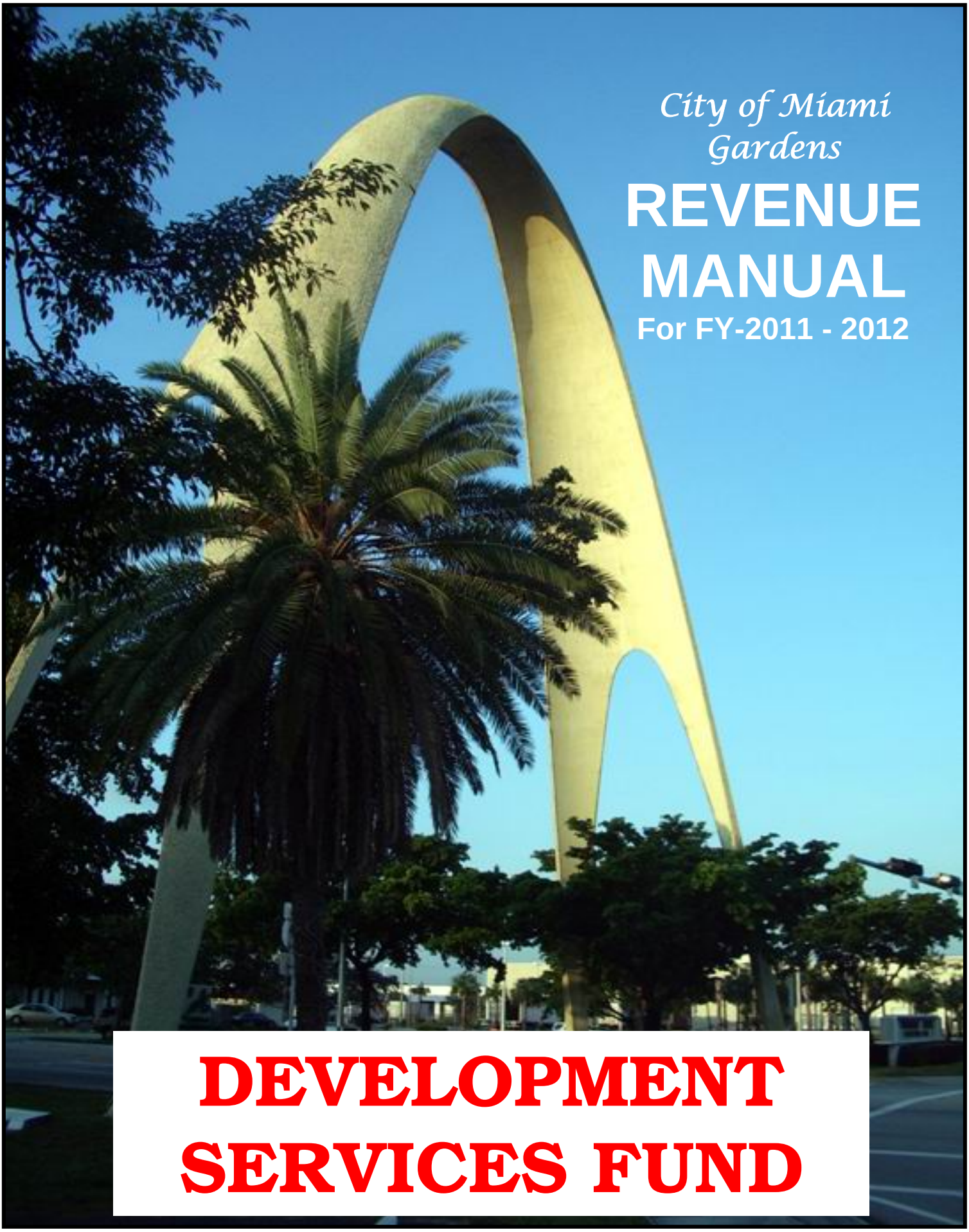
Basis for Budget Estimate: County estimate.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 11*		
FY-12**		

*Estimated. Pending settlement of lawsuit.
**Budget Pending settlement of lawsuit.

Discussion
With the election of a new County Mayor, it now appears that the County is ready to share this revenue with Miami Gardens. We will know something by November, 2010. Revenue would be retroactive to October 1, the beginning of the fiscal year. Funds have not been included in the budget as the settlement has not been approved by all involved.



City of Miami Gardens

REVENUE MANUAL

For FY-2011 - 2012

DEVELOPMENT SERVICES FUND

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
Development Services Fund
10-00-00-322-000-00

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. This is adjusted by an estimate of new construction expected in the subsequent year.

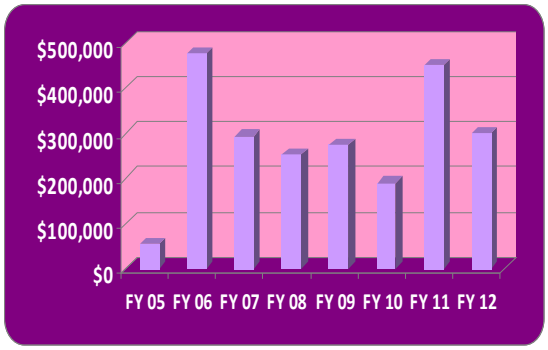
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$542,765	
FY 06	$476,443	-12.2%
FY 07	$292,988	(38.51%)
FY 08	$253,024	(13.64%)
FY 09	$273,541	8.1%
FY 10	$190,058	(30.52%)
FY 11*	$450,000	136.77%
FY 12**	$300,000	(33.3%)

*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 reflect the major downturn in development activity faced by all of South Florida. FY-11 is expected to reflect a moderate increase in development activity.

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:

I. TENTATIVE PLAT

A. Fee to accompany Tentative Plat application:
1 -6 sites $2,082.00
*****7 or more sites (base rate)..... $2,082.00
amount added to base rate for each site over 6 sites.... $10.90*****

B. Fee for resubmission of Tentative by same or new owner (revision).... $684.00*****
Additional Fee is required for sites added prior to the approval of the
Tentative, base on the number of additional sites.
C. Fee for review of Tentative Plat, new owner application (no revision) ...$468.00
D. **Resubmission of Tentative due to non-compliance to Platting**
committee recommendations
Second resubmission of Tentative to non-compliance to Platting Committee recommendation..... $1,000.00
E. **Fee to request an extension of the original Tentative Plat Approval**
period determined by Chapters 28 & 33G of the Miami-Dade County
Code
Before expiration of the approval period..... $996.00*****
After the expiration of the approval period $1,932.00

II. WAIVER OF PLAT After approval of a Waiver of Plat, any change shall be submitted as new Waiver of Plat. If approved, the new submittal will nullify the previously approved Waiver of Plat.
A. Fee to accompany Waiver of Plat application (new application)..... $2,082.00*****
B. Revision of previously deferred Waiver of Plat to change parcels at
owner's request (same or new owner) $546.00
C. Review of Waiver of Plat, new owner application (no revision)..... $468.00

D. **Resubmission of Waiver of Plat due to non-compliance to Platting committee recommendations**

Second resubmission of Tentative to non-compliance to Platting Committee recommendation….. $1,000.00

III. WAIVER OF SUBDIVISION CODE REQUIREMENTS

A. Additional fee for review of Tentative Plat or Waiver of Plat which entails a request for a waiver of subdivision code requirements $468.00

B. Fee for Request for waiver of Underground Ordinance $156.000

C. Correspondence answering inquiries $117.00

IV. PAVING AND DRAINAGE One time only flat fee paid at initial submittal of paving/drainage plans.

A. Fee for review of plans for paving and drainage..... $1,000.00

VI. FINAL PLAT Final Plat fee to be paid at the time the Final Plat is submitted for review:

A. **Fees for Final Plat (concurrecy fee of 6.00% does not apply)**

10 sites or less..... $2,000.00

11 to 100 sites..... $2,000.00 plus $150.00 per site in excess of ten sites

101 or more sites.. $15,500.00 plus $120.00 with a maximum fee of $25,000.00

B. Fee for reverting any previously recorded plat..... $2,000.00

VI. RIGHT-OF-DEDICATION, ROAD CLOSING AND RELEASE OF RESERVATION

A. Fee for Right-of-WAY dedication..... $300.00

B. Fee for release of reservation $300.00

C. Road closing Petition

1. Fee for road closing process..... $800.00

2. Fee for road closing petition processing will be 10% of the per square foot ad valorem tax assessed ;and value of the tax assessed land value of the property adjacent to the right-of-way being closed, or a fee of $1,200.00, whichever it is greater. This fee may be waived by the City Council whenever it is deemed that it is in the best interest of the Public to do so. This fee does not apply where the road petition is required for approval of a new subdivision plat which the roads being closed are being replaced by other right-of-way dedicated by the said plat.

VII. PUBLIC WORKS ZONING HEARING REVIEW (FEE REQUIRED WHEN ZONING HEARING APPLICATION OR REVISION ARE SUBMITTED)

A. Fee to accompanying application for Zoning Hearing..... $250.00

B. Fee to accompanying revise..... $200.00

VIII. DECORATIVE WALL AND ENTRANCE FEATURE REVIEW

A. Fee to accompany Decorative Wall Plans for review..... $200.00

B. Fee to accompany Entrance Feature Plans for review..... $200.00

IX. BONDING (Fee required when bonding documentation is submitted)

A. Initial submittal and review of Agreement and Letter of Credit $200.00

B. Review of corrected bonding documentation..... $50.00

C. Processing the reduction of bond amount..... $100.00

X. RESEARCH

A. Request for Land Development records must be submitted in writing with the minimum research hourly fee.

Minimum fee covering the first hour of research..... $40.00

Additional research fee for each additional half hour..... $20.00

Note: Additional fees assessed by D.E.R.M., pursuant to their fee schedule have been included and are indicated by an asterisk* Rev. - 10/01/2006

Planning and Zoning Fees for Building Permit Review

Fee Code	*Fee Description*	*Fee*
BDZREV	Plan Revisions **A fee of $51.50 per hour for a minimum of one (1) hour will be applied for revisions.**	**$51.50/hour, minimum one (1) hour.**
IDENTIFIED IN EACH FEE DEFINITION	"Up-Front" Processing Fee **30 % of zoning permit fee**	**30 % of zoning permit fee**
BDZEXP	Expedite Building Plan Review	
	Residential — **$220.80** (first four hours)	
	$ 55.20 (each additional hour)	
	Commercial — **$470.40** (first four hours)	
	$117.60 (each additional hour)	
ze70	Renewal of expired or abandoned plans in review **shall be 50% of the original fee.**	**50% of original fee**
	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	
	a. 0 – 300 S/F	**$30.00**
	b. 301 – 650 S/F	**$60.00**
	c. 651 – above (per sq. ft.)	**$0.10**
	d. 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**	**$0.014**
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**
BDZCOM	Alterations and Repairs to Building **All others not single family residence.** **Paving /Restriping/ Resurfacing /Seal Coating, and other Structures For each $100 of estimated cost or fractional part**	**$0.39**
BDZTEN	Tents **(per tent)**	**$70.00**
BDZTRA	Mobile Homes – Temporary Buildings – Trailers **Each installation**	**$70.00**
BDZNEW	Structures of unusual size **or nature as arenas, stadiums and water and sewer plants the fee shall be based on ½ of 1% of the estimated construction cost**	**$.005**
BDZMOV	Moving Buildings **For each 100 sq. ft. or fractional part thereof (does not include cost of new foundation or repairs to buildings or structure)**	**$2.94**
BDSLA	Slabs **(each installation)**	**$51.50**
BDZFEN	Fences (Chain Link/Wood)	
	a. 0 – 500 linear ft	**$51.50**
	b. Each additional 500 linear ft.	**$51.50**
BDZMAS	Masonry Walls – 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 a. **Per sign** b. **Signs-non-illuminated painted wall signs and balloons (per sign)** c. **Illuminated signs under electrical permits (per sign)** d. **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**

Planning and Zoning Fees - Adopted 4-13-11

Code Abbrev.	Fee Description	Fee
Zfee	Standard Letters including but not limited to Zoning Verification, Plat letters, and other similar verification letters.	$288.00
Zfee	Group Home Inspection	$288.00
Zspec	Special Letter/Research Request Base Fee including Alcoholic Beverage Approval Form, Concurrency Letters, and similar requests and research	$288.00
z000	Special Request Additional Fees: Hourly salary by employee, plus expenses, plus a multiplier of 3.0 to cover availability such as building	Varies
Zgrphm	Group Home/Community Residential Home Letter	$384.00
zgh01 thru 04	Request for Group Home Extension/Renewal of Approval	$230.00
PUBLIC HEARING, ADMINISTRATIVE VARIANCE OR WAIVER, APPLICATION FEES		
PUBLIC HEARING FEES APPLICABLE TO:	**SINGLE FAMILY, DUPLEX AND TOWNHOUSE:**	
z983	PH Non-Use Variance Public Hearings for Single Family Residential/One Lot Residential	$1,600.00
z984	PH Non-Use Variance Resulting from Violation for Single Family Residential/One Lot Residential	$1,900.00
Z999	Mailed Notice for Single-Family/ One Lot Residential Non-Use Variance	$250.00
z220	Administrative Variances or Waivers; Dimensional requirements - Single family, duplex, townhouse.	$700.00
PUBLIC HEARING FEES APPLICABLE TO:	**MULTIPLE FAMILY RESIDENTIAL, OFFICE, COMMERCIAL, INDUSTRIAL AND OTHER NON-RESIDENTIAL USES**	
Z100	Basic Fee for Processing Public Hearings for Multiple Family Residential and other Non-Residential Uses	$2,304.00
Z101	Basic Processing Fee for Public Hearing with Violation for Multiple Family Residential and other Non-Residential Uses:	$4,608.00
Z104	Zone Change from any zone to Single Family or Duplex	$2,848.00
Z114	Zone Change to Multiple Family or Office Zoning	$8,768.00
Z134	Zone Change to Commercial/Business Zoning	$13,152.00

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
Z144	Zone Change to Industrial Zoning	$13,152.00
Z124	Zone Change to Planning Development	$15,797.00
z974	Special Exception Use- Residential	$5,536.00
Z974NR	Special Exception Use- Nonresidential / Commercial / Industrial	$15,072.00
z116	Public Hearing - Revisions to Plans	$2,826.50
z117	Public Hearing - Revision to Plans if submitted 30 days or less prior to hearing	$5,511.50
z975	Modify/Delete Condition or Stipulation	$4,160.00
z977	Site Plan Review (SPR) for Residential Development (Not applicable to One Lot Single Family Dwelling, Duplex or Townhouse)	$3,210.50
Z978	a. SPR Resident Property Size -Per 10 Acres Or Portion Thereof	$1,152.00
Z979	b. SPR Residential - # Of Units - Per 15 Units Or Portion Thereof	$768.00
Z980	Basic Fee for Public Hearing for Commercial /Industrial /Nonresidential	$4,565.00
z981	a. PH Commercial/Industrial/Nonresidential Property Size - Per 10 acres or portion thereof	$1,536.00
z982	b. PH Commercial/Industrial/Nonresidential Size of Building - Per 5,000 sq. ft. or portion thereof.	$768.00
z985	Public Hearings For Private Schools, ACLF, Nursing Homes, Convalescent Homes and Places of Public Assembly	$5,760.00
z986	Result of Violation for Public Hearings For Private Schools, ACLF, Nursing Homes, Convalescent Homes and Places of Public Assembly	$8,224.00
z999	Mailed Notice Requiring Radius of Five Hundred (500) Feet	$2,700.00
Z2999	Mailed Notice Requiring Radius of One Half (½) Mile	$4,200.00
	Revision of Legal Description - Public Hearing Applications	$2,464.00
ZPHDEF	Public hearing application that is deferred or remanded: Cost of advertisement plus $300	$667.00
ADMINISTRATIVE VARIANCES OR WAIVERS		
z223	AV - Variances or Waivers; multi-family, non-residential	$3,072.00
z224	AV - all other requests	$1,536.00
z 221	AV - If Result of Violation	Double Fee
z202	AV - Appeal of an AV Decision	$1,920.00
VESTED RIGHTS AND CERTIFICATE OF NON CONFORMITY		

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
zvest1	Vested Rights Determination - Residential Uses (Single Family or Duplex Lot, Townhouse)	$1,500.00
zvest2	Vested Rights Determination - Nonresidential/Mixed Use/Multifamily/Residential Subdivision	$4,224.00
znon1	Certificate of Non-Conformity - Residential Uses (Single Family or Duplex Lot, Townhouse)	$1,500.00
znon2	Certificate of Non-Conformity - Nonresidential/Mixed Uses/Multifamily/Residential Subdivisions	$4,224.00
SUBSTANTIAL COMPLIANCE/MODIFICATION		
z410	Substantial Compliance. - Residential Fee (Single Family or Duplex Lot, Townhouse)	$1,500.00
z411	Substantial Compliance - Commercial / Industrial / Office / Nonresidential/Multifamily/Residential Subdivision	$3,840.00
z412	Substantial Compliance Plan Revisions	$1,152.00
z500	Appeals of Substantial compliance determination to the City Council	$2,304.00
Z501	Additional fee for Site Plan Modifications	$2,304.00
Z505	Administrative Modification	$2,304.00
SITE PLAN REVIEW		
z703	Basic Fee for Multiple Unit Residential Site Plan Review (Does not apply to single family residence, duplex or townhouse)	$1,920.00
z704	a. SPR Residential Property Size - Per 10 acres or portion thereof	$768.00
z705	b. SPR Residential # of units - Per 15 units or portion thereof.	$768.00
z706	c. SPR Revision to Residential Plans	$1,920.00
z707	SPR Commercial/Industrial/Nonresidential Basic Fee	$3,840.00
z708	SPR Commercial/Industrial/Nonresidential Property Size - Per 10 acres or portion thereof	$1,536.00
z709	SPR Commercial/Industrial/Nonresidential Size of Building - Per 5,000 sq. ft. or portion thereof.	$384.00
z711	SPR Projects Plan Revisions - Commercial/Industrial/Nonresidential	$1,536.00
z800	SPR-Lake Excavation Basic Fee	$1,920.00
z801	SPR-Lake Excavation Size of Property - Per 10 acres or portion thereof of water surface area.	$768.00
z987	Lake Excavation Hearing	$2,304.00
z988	Violation-Lake Excavation	$3,840.00
z989	Lake Excavation-Site Plan Review	$1,920.00

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
z990	Lake Excavation - Size Of Lake - Per 10 Acres Or Portion Thereof Of	$768.00
z510	SPR Lake Excavation Plan or Revisions	$1,152.00
LANDSCAPE AND TREES		
ZLSP01	Landscape Plan Approval - Single Family and Duplex, Townhouse, Single Lot Residential	$50.00
ZLSP04	Landscape Plan Approval - Commercial, Industrial, Other Nonresidential, Multi-Family, Residential Subdivision	$3,413.00
ZLSP06	Landscape Plan Revision	$384.00
ZTSFD	Tree Removal Permit - Single Family Residential when DERM permit required	$50.00
ZTSFBI	Tree Removal, Single Family Residential - Before Inspection: $63 appl. + $35* insp. = $98	$98.00
ZTSFAI	Tree Removal, Single Family Residential - After Inspection: $35* appl. + $12/tree up to a max of $320	Varies
ZTMFBI	Tree Removal, Multi-family Residential - Before Inspection: $80 appl. + $35* insp. = $115	Varies
ZTMFAI	Tree Removal, Multi-family Residential - After Inspection: $35 appl. + $12/tree up to a max of $395/(acre)(canopy)	Varies
ZTOBI	Tree Removal, Business / Commercial /Industrial /Nonresidential - Before inspection: $105 appl. + $35* insp. = $140	Varies
ZTOAI	Tree Removal, Business / Commercial /Industrial /Nonresidential - After inspection $35*insp. + $12//tree up to max of $395/(acre)(canopy)	Varies
ZROWBI	Swale / Right-of-Way (By Public Works Department) - Before Inspection $28 appl. + $35* insp. = $63	$63.00
ZROWAI	Swale / Right-of-Way (By Public Works Department) - After Inspection: $35 insp. + $6/tree up to max of $265/(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; 100-200 trees: $130; More than 200 trees: $265	Varies
ZTTFPT	Tree Trust Fund per tree, Minimum of $200.00	$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:		
	Applications made between March 1, 2011 and March 1, 2012	80%

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
	Applications made between March 2, 2012 and April 6, 2012	60%
	Applications made between April 7, 2012 and April 6, 2013	40%
	Applications made between April 7, 2013 and April 6, 2014	20%
	Applications made between April 7, 2014 and April 6, 2015	10%
	Applications made after April 7, 2015	No discount
INSPECTIONS, GENERAL AND EXTRA		
ZEXINS	Unless otherwise provided, each inspection by the Planning and Zoning Department shall include but not be limited to the following fee: Extra inspection, wrong address given, corrections not made or completed at time specified, failure to provide access to property, inspection card not clearly visible: $90.00	$192.00
ZINSOV	Inspections for expedited service or requiring overtime, per hour, minimum 2 hours	$192.00
	Nonrefundable Application Fee for Selected Permits such as: Temporary Signs, Tree Removal, Group Homes/CRH	$96.00
CHARGES FOR CONSULTING SERVICES		
	Per City Ordinance 2003-13, charges incurred by the City 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 the City up front for the estimated cost of such consultant or professional services.	Varies by scope of services
SIGNS		
zsgn01	Sign Plan Single Use	$250.00
zsgn02	Modification Sign Plan Single Use	$100.00
zsgn03	Multi-Use / Multi-Tenant (less than 200 ft frontage)	$500.00
zsgn04	Multi-Use / Multi-Tenant (greater than 200 ft frontage)	$750.00
zsgn05	Modification of Sign Plan (Multi-Use)	$250.00
zsgn06	Administrative Variance for Sign Plan	$750.00
zsgn07	Entrance Feature Sign	$750.00

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
zsgn08	Window Sign Permit (per tenant)	$50.00
Temporary Signs Requiring a Permit		
zsgn09	Construction - Typical	$50.00
zsgn10	Temporary Construction Fence Sign	$150.00
zsgn11	Real Estate (Non-Residential)	$50.00
zsgn12	Miscellaneous (to be applied by Director)	$150.00
zsgn13	Fees Resulting from Violation	Double Permit Fee
zsgn19	Banner Sign	$50.00
zsgn20	Costume/Mascot/Figurine Signs	$50.00
zsgn21	Balloon or Spotlight search light sign	$100.00
National Event Signs on Private Property		
zsgn14	1. Minimum fee for signs 40 sq. ft. or less	$1,000.00
zsgn15	2. Minimum fee for signs greater than 40 sq. ft.	$4,000.00
zsgn16	3. Per Square Foot above minimum fee	$10.00
National Event Signs on Public and/or Public Rights-of-Way		
Existing	1. Minimum fee	$250.00
Existing	2. Per Square Foot above minimum fee	$10.00
Sign Variances		
z997	Non-Use Variance - Signs	$1,800.00
Part of Z997	Non-Use Variance - Signs, Additional Fee Per Sign	$250.00
z998	Result Of Violation - Non-Use Variances-Signs	$3,000.00
SIGNS AMORTIZED PER SIGN REGULATIONS		
Discount for all building and planning fees per the following percentages:		
	Applications made between February 13, 2010 and February 12, 2011	40%
	Applications made between February 13, 2011 and February 12, 2012	20%
	Applications made between February 13, 2012 and February 12, 2013	10%
	Applications made after February 13, 2013	No discount
COMPREHENSIVE DEVELOPMENT MASTER PLAN (CDMP)		
zlup01	1. Future Land Use Plan Map Amendment By Gross Acres	
	Up to 5.0	$12,000.00
	5.1 - 10.0	$22,000.00
	10.1 - 20.0	$43,000.00
	20.1 - 40.0	$65,000.00
	40.1 - 80.0	$86,000.00
	80.1 - and above	$103,000.00
zlup02	2. Other Revision of the Future Land Use Plan (FLUP) Text: Each issue-proposal (per paragraph)	$18,000.00
zlup03	3. Environmental/Historical or other CDMP Map: Each issue/item including associated text	$18,000.00

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
zlup04	4. Covenant revisions and other changes amending land uses relating to specific land parcels	$18,000.00
zlup05	Transportation Element	$18,000.00
zlup09	Capital Improvements Elements (CIE) - Each proposed project line item	$18,000.00
zlup10	Capital Improvements Elements (CIE) - Urban Infill or Concurrency Exception Area Maps	$52,000.00
zlup11	1. All Elements - Each Level of Service (LOS) Standard - addressing goal, objective, policy, or map	$52,000.00
zlup12	2. All Elements - Each Non LOS Standard - addressing goal, objective or policy	$20,000.00
zlup13	3. All Elements - Each monitoring measures item	$11,000.00
zlup14	4. All Elements - Each other text change proposal item (up to 5 sentences)	$18,000.00
zlup15	5. All Elements - Each other map change proposal or item	$18,000.00
zlup16	6. All Elements - One or more non-Land Use Plan Map amendment proposals	$35,000.00
DEVELOPMENT REVIEW COMMITTEE (DRC) AND OTHER FEES		
Zcdd	Community Development District Fee	$15,000.00
mp29	DRC - Pre-application Conference Review Fee	$2,197.00
z_____	Administrative release, modification, revision of condition of development order approval	$1,696.00
ze030	Development Order	$10,581.00
Ze030	DRI - Development of Regional Impact Development Order or Related Review	$25,908.00
	Other/Miscellaneous - Minor	$384.00
	Other/Miscellaneous - Major	$2,304.00
PLATTING AND SUBDIVISION		
zplt02	Tentative Plat Application Base Fee	$4,474.50
zplt03	Surveyor Review Fee	$1,920.00
zplt04	Additional fee for each site over 6 sites/lots/tracts	$76.80
zplt05	Resubmission of Tentative Plat	$1,920.00
zplt06	Resubmission of Tentative Plat with New Owner, no other revision	$1,536.00
zplt07	Resubmission of Tentative Plat due to non-compliance	$1,920.00
zplt08	Request for Extension of Tentative Plat: Prior to Expiration	$1,920.00
zplt09	Request for Extension of Tentative Plat: After Expiration	$3,840.00
zplt10	Waiver of Plat Application Base Fee	$2,688.00
zplt11	Waiver of Plat Revision to change parcels at owner's request (same or new owner)	$768.00

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
zplt12	Waiver of Plat change of owner, no other revisions	$768.00
zplt13	Resubmission of Waiver of Plat due to non-compliance with staff/DRC recommendations	$1,152.00
zplt14	Waiver of subdivision code requirements, additional fee for review of Tentative Plat or Waiver of Plat which includes a request to waive subdivision	$768.00
zplt15	Waiver of subdivision code requirements, additional fee for request to waive underground requirements	$384.00
zplt16	Waiver of subdivision, fee for correspondence answering inquiries	$384.00
zplt17	Final Plat Base Fee, ten sites/tracts/lots or less	$3,840.00
zplt18	Final Plat for more than ten sites/tracts/lots: Base Fee Plus $150 per site in excess of 10 sites/tracts/lots	$150.00
zplt19	Road Vacation, Dedication or Easement by Resolution	$3,456.00
zplt20	Bonding: initial submittal and review of Agreement/Letter of Credit	$1,786.50
zplt21	Bonding: review of corrected bonding documentation	$645.25
zplt22	Bonding: processing the reduction or release of bond amount	$1,402.50
COMMERCIAL VEHICLE PARKING		
ZCVP01	Commercial Vehicle Parking Permit for Single Family, Duplex, Townhouse, Apartment per vehicle, up to 2	$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
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 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 DEFINITION	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

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
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	$0.014
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
BDZCOM	Alterations and Repairs to Building: All others not single family residence. Paving/Restriping/ Resurfacing/ Seal Coating, and other Structures For each $100 of estimated cost or fractional part	$0.39
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	$0.005
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
BDZFEN	Fences (Chain Link/Wood) Each additional 500 linear ft.	$51.50

Planning and Zoning Fees (Con't)

Code Abbrev.	Fee Description	Fee
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

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 05	$0	
FY 06	$0	
FY 07	$0	
FY 08	$4,490	
FY 09	$4,810	7.1%
FY 10	$5,680	18.09%
FY 11*	$5,730	0.88%
FY 12**	$5,730	0%

*
*Estimated
** Budgeted

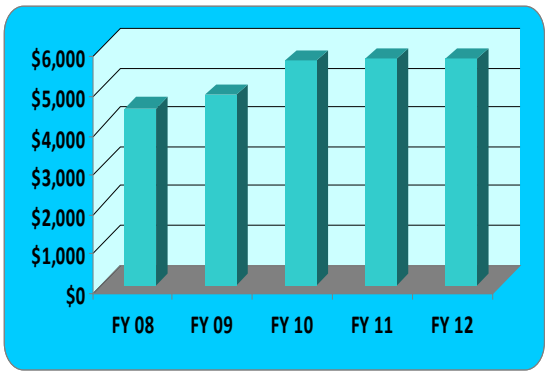
Discussion
Occasionally, a developer will request the establishment of a special purpose government pursuant to Florida Statutes §190.05(1). The City's planning department reviews the applications and makes a recommendation to the City Council. The City Council, in turn, makes a recommendation to the Board of County Commissioners. Final approval lies with the BCC. Currently the City has three CDD's (plus one in approval stages as of 10/1/07); however, one was approved prior to the City instituting the fee.

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.

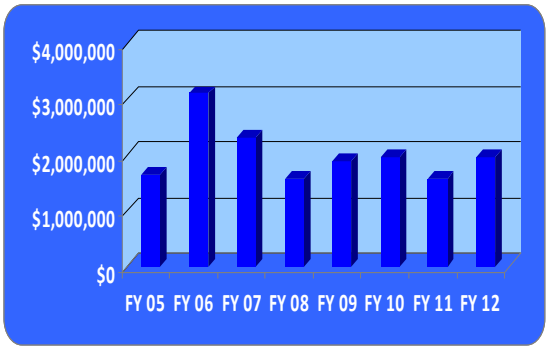
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$1,659,652	
FY 06	$3,104,349	87.05%
FY 07	$2,307,262	(25.68%)
FY 08	$1,586,615	(31.23%)
FY 09	$1,904,818	20.06%
FY 10	$1,956,892	2.73%
FY11*	$1,586,009	(18.95%)
FY12**	$1,969,080	24.15%

* 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 expected to be some $600k short. It is expected that FY-12 will balance.

FEES
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A. GENERAL INFORMATION ON SPECIAL FEES, REFUNDS, EXTENSIONS AND CANCELLATIONS

1. DOUBLE FEES

a. When work for which a permit is required is commenced prior to obtaining a permit, the permit applicant will be required to pay the penalty fee, of one hundred twenty six dollars **($126.00)** plus **100%** of the usual permit fee in addition to the required permit fee established herein. The payment of the required fee shall not relieve any person, firm, or corporation from fully complying with all of the applicable regulations and codes, nor shall it relieve them from being subject to any of the penalties. The double fee requirement shall be applicable to all sections of the Building Department noted herein.

b. For the second offense of doing work without a permit, the permit applicant shall be required to pay twice the penalty fee, two hundred fifty-three dollars and five cents **($253.05)** plus a double permit fee. For each subsequent offense, the permit applicant shall be required to pay five times the penalty fee, six hundred and thirty three dollars and fifteen cents **($633.15)** plus a double permit fee.

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 seventy eight dollars and seventy five cents (**$78.75)** 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.

3. LOST PLANS FEE

When a permitted set of plans for new buildings, additions, or all other types of projects are lost by the applicants, owner, contractors, or any other representatives of the projects, one dollar and five cents (**$1.05)** 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 twenty eight dollars and thirty five cents (**$28.35)** original building permit fee.

4. LOST PERMIT CARD 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 thirty two dollars and fifty five cents **($32.55).**

5. REFUNDS, TIME LIMITATIONS & CANCELLATIONS

The fees charged pursuant to this schedule, may be refunded by the municipality subject to the following:

TIME LIMITATIONS

a. No refund shall be made on requests involving:
   1. Permit fees of one hundred dollars (**$100.00)** or less; or
   2. Permits revoked by the Building Official or Director of the Building Department under authority granted by Florida Building Code, of
   3. Permits cancelled by court order, or
   4. Conditional permits; or
   5. Permits which have expired; or
   6. Permits under which work has commenced as evidenced by any recorded inspection

having been made by the Building Department; or

7. 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.

c. 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 requests a refund, provided:

a. That the permit holder makes a written request prior to permit expiration date; and

b. That the applicant's validated copy of the permit be submitted with such a request; and

c. That no work as evidenced by any recorded inspection has commenced under such a permit.

CHANGE OF CONTRACTOR, ARCHITECT OR ENGINEER

d. Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of one hundred thirteen dollars and forty cents **($113.40)** to cover the cost of transferring the data from the original permit to the second permit.

PERMIT EXTENSIONS

e. A fee of seventy two dollars and forty five cents (**$72.45)** shall be paid by the permit holder who submits a written request for a permit extension as authorized under Florida Building Code.

PERMIT RENEWAL

f. 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 permit fee shall be applied to any re-application fee for a permit covering the same project and involving the same plans, provided that the complete re-application is made 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. Where a permit has become null and void or expires pursuant to Florida Building Code, and no work, as evidenced by one recorded inspection, has been made by the department, a credit of fifty percent **(50%)** of the original permit fee covering the same project and involving the same plans shall be given, provided that a complete reapplication is submitted within six **(6)** months of the expiration date of the original permit and provided that no refund has been made according to this section.

MIAMI-DADE COUNTY PERMIT CLOSURES

h. A fee of one hundred sixty four dollars and eighty five cents (**$164.85)** shall be charged to renew and close each expired permit previously issued by Miami-Dade County, provided the applicant submits to the City of Miami Gardens Building Official an affidavit from a registered architect or Engineer that satisfies the requirements of the Florida Building Code to renew and close the expired permit, and that the affidavit includes evidence that the construction was completed prior to March 1, 2002.

i. If it’s an As Built Permit applications filed under Ordinance 97-107. Where a permit has become null and void in accordance with the applicable Building Code(s), 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.

j. 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 and ten cents **($2.10)** per page shall be assessed for pre-programmed computer reports of Department records.

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 ninety one dollars and thirty five cents (**$91.35)** per hour, or fraction thereof, and one hundred forty seven dollars (**$147.00)** per hour, or fraction thereof, on a holiday. Fees are over and above the original permit fee. Minimum of 3 hours required.

8. FURLOUGH INSPECTIONS/PLAN REVIEWS

Charges for construction inspections or plan review, which are requested in advance and required to be performed during furlough of technical staff, will be at a rate of ninety one dollar and thirty five cents (**$91.35)** per hour, or fraction thereof. Fees are over and above the original permit fee. Minimum of 3 hours required.

9. 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 one hundred ninety nine dollars and fifty cents (**$199.50)** 1st hour and sixty eight dollars and twenty five cents (**$68.25)** for each additional and part thereof.

10. ENFORCEMENT (Applicable to all trades)

Florida Statue 553.80 Enforcement

Plan Rework Fee, each review, per trade (See explanation below) $ 112.35

"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."

Re-inspection Fee (See explanation below) $ 75.60

"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."

11. 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 follows:

Residential: **$242.55** (first four hours)
$ 59.85 (each additional hour)

Commercial: **$517.65** (first four hours)
$129.15 (each additional hour)

12. INTEREST CHARGES ON UNPAID AMOUNTS DUE TO THE CITY OF MIAMI GARDENS BUILDING DEPARTMENT

The City of Miami Gardens Building Department is authorized to impose an interest charge on any and all unpaid amounts which are due to the Department. 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 Department 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.

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 Department 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.

13. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE

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 Building Department's Finance Section on a yearly basis.
All of this (these) project(s) will have mutually agreed on contract(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 Department and company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final invoiced project cost; if any amount is remaining, it shall be returned to the party that executed the agreement with the Department. The life span of the project(s) shall be included in the agreement.

14. BUILDING PERMIT CANCELLATION **$ 75.60**

15. PERMIT EXEMPTIONS

1. EXEMPTIONS FROM BUILDING PERMIT BUT REQUIRE A ZONING IMPROVEMENT PERMIT (ZIP):

Certain buildings, structures, improvements, and installations are exempted by the Florida Building Code from building permit issuance, but must otherwise comply with the minimum of this section. Therefore, such building structures, improvements, and installations shall be subject to review under the Zoning Improvements Permits (ZIP) standards contained in this section, as well as the regulations of the underlying zoning district.
The following buildings, structures, improvements, and installations shall require a ZIP from the Department of Planning and Zoning.

- Above ground pools that contain water less than twenty-four (24) inches deep;
- Agricultural/farm buildings and non-habitable structures on bona fide farms;

- Canopy carports, canopies and other fabric covered framework installed on residential properties;
- Chickee huts constructed by Miccosukee or Seminole Indians;
- Picket fences, ornamental iron fences and other fences installed on residential property that are deemed non-wind resistant; provided, however, any pool safety barrier fence and any fence with concrete columns ***shall require a building permit***;
- Decorative reflective pools and fishponds that contain water less than twenty-four (24) inches deep, that contain less than 250 square feet in area, and contain less than 2,250 gallons in volume;
- Decorative garden-type water type fountains;
- Signs – balloon type;
- Signs – painted wall type;
- Signs – stick on letter type;
- Buildings and structures specifically regulated and preempted by the Federal Government
- Temporary buildings or sheds used exclusively for construction purposes
- Mobile homes used as temporary offices, except that the provisions of the Florida Building Code relating to accessibility by persons with disabilities shall apply to such mobile homes.
- Paving and drainage

The Building Director shall have the authority to require a ZIP review for other buildings, structures, improvements, and installations that are newly created or come about by changes in the state or local building codes.

2. **BUILDING PERMIT EXEMPTIONS NOT REQUIRING A ZONING IMPROVEMENT PERMIT (ZIP):**

The following construction improvements do not require a building permit by the Florida Building Code, or a Zoning Improvements Permit (ZIP). However, other regulating agencies may require a permit.

- Surfacing of floors or slabs with carpet, tile, brick, wood, Chattahoochee.
- Kitchen cabinets, vanities or paneling installation inside residential units. Any associated plumbing and electrical work may require a permit.
- Playground equipment (swings, slides, monkey bars, basketball hoops, doghouses and pump covers) for residential use. All equipment
- Excavation of swales and drainage holding areas above the water table and in compliance with the Department of Environmental Resources Management (DERM) regulations.
- Ironwork for decorative purposes only (security bars and doors and railings require a permit).
- Interior or exterior painting and roof painting (water tight coatings require a permit).

3. **MECHANICAL EXEMPTIONS RESIDENTIAL & COMMERCIAL PROPERTIES**

The Florida Building Code Section 104.1 establishes the following permit exemptions for mechanical work:

- Any portable heating appliance.
- Any portable ventilation equipment.
- Any portable cooling unit.
- Any steam, hot or chilled water piping within any heating or cooling equipment regulated by this section.
- Replacement of any part which does not alter its approval or make it unsafe.
- Any portable evaporative cooler.
- Any self-contained refrigeration system containing 10lbs. (4.54 kg.) or less of refrigerant and actuated by motors of 1 horsepower (746 W) or less.
- The installation, replacement, removal, or metering of any load management control device.

16. TECHNOLOGY AND TRAINING FEE

A technology and training fee of **15%** of the total Building permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.

17. REVISIONS AND SHOP DRAWINGS

A fee of **$78.75** per trade per hour for a minimum of one (1) hour will be applied for revisions.

18. CERTIFICATES OF OCCUPANCY

1.	Single Family Residence, Townhouse, Duplex (each unit), Residential Attached	**$ 69.30**
2.	Apartments, Hotels, Multiple Family Uses	
a.	2 to 50 Units	**$ 115.50**
b.	51 to 100 Units	**$ 176.40**
c.	101 and up Units	**$ 231.00**
3.	Commercial /Industrial	
a.	Per sq. ft. of Business Area	**$ .07**
b.	Minimum Fee	**$ 192.15**
c.	Maximum Fee	**$ 2,205.00**
4.	Building Shell Commercial (New Construction)	
a.	Building and Unit Shell	**$ 126.00**
b.	Occupancy without CO (In Violation) **$ 551.25** fee plus double CO fee	
c.	Temporary Certificate of Occupancy **$ 50%** of final CO fee for 90-day extensions per period. **100%** final CO fee	
d.	A fee shall be paid by the Certificate holder who submits a written request for a TCO extension.	**$ 72.45**

19. EFFECTIVE DATE

This fee schedule shall be effective October 1, 2011.

20. AMMENDMENTS TO BUILDING PERMIT FEE SCHEDULE

Each building permit fee shall be increased annually by 5% effective October 1 of each year.

B. BUILDING PERMIT FEES

1. "UP-FRONT" PROCESSING FEE (non-refundable)

When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent **(30%)** of the permit fee.

2. MINIMUM FEE FOR BUILDING PERMITS

a.	Residential Minimum Fee	**$ 78.75**
b.	Commercial Minimum Fee	**$ 220.50**

3. NEW BUILDINGS AND/OR ADDITIONS – RESIDENTIAL

New and/or additions for Single Family Residence and Duplex includes permit fees for all trades **(**General Electric, Mechanical, Plumbing, "all others require permit w/fee")

e.	0 – 300 S/F	**$ 538.65**
f.	301 – 650 S/F	**$ 672.00**
g.	651 – or above	**$ 1.07/SF**

4. ALTERATIONS/REPAIRS – RESIDENTIAL (per $1.00 of construction value)

a.	Single Family Residence and Duplex	**$ .061**
b.	Minimum Fee	**$ 78.75**
c.	Maximum Fee	**$ 1,653.75**
d.	Shade Houses per **100 S/F** or fractional part of floor area	**$ .40**

5. TENTS

Electrical and plumbing separate **$ 203.70**

6. NEW CONSTRUCTION/ADDITIONS - COMMERCIAL **$ 1.71/SF**

New and/or additions for Commercial includes permit fees for all trades **(**General Electric, Mechanical, Plumbing, "all others require permit w/fee")

a. Minimum Fee **$ 220.50**

7. ALTERATION AND/OR REPAIRS – COMMERCIAL **$ .035**

Per **$1.00** of construction value if square footage is provided, the construction value will be based on a cost of **$1.25/SF** or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.

a. Minimum Fee **$ 220.50**

8. SLAB AND DRIVEWAYS

a.	Asphalt Driveway	**$ 78.75**
b.	Pavers Driveway	**$ 78.75**
c.	Cast Concrete Driveway	**$ 78.75**
d.	Slabs only	**$ 78.75**
e.	Approach only	**$ 78.75**
f.	Sidewalk only	**$ 78.75**
g.	Approach and Sidewalk	**$ 145.95**

9. ROOFING/RE-ROOFING

a.	Minimum fee	**$ 138.60**
b.	Roofing Flat/Shingle per S/F	**$ .12**
c.	Roofing Tile and Metal Roof per S/F	**$ .15**
d.	Lightweight Insulating Concrete Flat Fee	**$ 127.05**

10. FENCES AND/OR WALLS

a.	Minimum Fee	**$ 121.80**
b.	0 – 500 linear ft.	**$ 121.80**
c.	each additional 500 linear ft. or fractional part thereof	**$ 121.80**
d.	Masonry and/or Ornamental Iron each linear ft.	**$ 1.37**

11. SWIMMING POOLS, SPAS, AND HOT TUBS

Installation of swimming pool/spa – includes permit fees for all trades Pools, Spa, Deck, Hot tubs **$ 750.75**

12. TEMPORARY PLATFORMS AND TEMPORARY BLEACHERS TO BE USED FOR PUBLIC ASSEMBLY

a.	Per platform	**$ 78.75**
b.	Per bleacher	**$ 78.75**

13. SHORT TERM EVENTS BY PROFESSIONAL CERTIFICATION **$ 250.00**

14. DEMOLITION OF BUILDINGS

For each structure	**$**	**341.25**

15. INSTALLATION OR REPLACEMENT OF WINDOWS OR DOORS, ORNAMENTAL IRON BARS/SAFETY BARS, SHUTTERS

a. For the first installation, alteration or repair (except new construction)	**$**	**48.30**
b. Each additional installation	**$**	**5.51**

16. SCREEN ENCLOSURES, CANOPIES & AWNINGS

a. Screen enclosures	**$**	**231.00**
b. Detached canopies (each)	**$**	**231.00**
c. Awnings and Attached Canopies	**$**	**231.00**

17. 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).	**$**	**288.75**

18. SIGN PERMIT FEES

a. Fee per sign	**$**	**231.00**
b. If applicable, electrical sign fee per sign	**$**	**231.00**

19. CHICKEE HUTS

Constructed by other than Miccosukee Tribe of Indians or Seminole Tribe of Florida. ***Fee plus electrical & plumbing when applicable***	**$**	**231.00**

20. GUTTERS	**$**	**78.75**

21. PARKING LOTS

a. Per lot or re-paving	**$**	**201.60**
b. Re-striping existing lot (Separate for electrical & plumbing if applicable)	**$**	**132.30**

22. FLAG POLES	**No Charge**

C. PLUMBING PERMIT FEES

1. . MINIMUM PLUMBING OR GAS FEE PER PERMIT

a.	Residential Minimum Fee	**$ 78.75**
b.	Commercial Minimum Fee	**$ 220.50**

Except as otherwise specified

2. . ALTERATIONS/REPAIRS/ADDITIONS - RESIDENTIAL

a.	Single Family Residence and Duplex **(Per $1.00 of construction value)**	**$ .061**
b.	Minimum Fee	**$ 78.75**
c.	Maximum Fee	**$ 1,653.75**

3. . ALTERATIONS/REPAIRS/ADDITIONS - COMMERCIAL **$ .025**

Per **$1.00** of construction value if square footage is provided, the construction value will be based on a cost of **$1.25/SF** or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.

a.	**Minimum Fee**	**$ 220.50**

4. SETTLING TANKS, GAS AND OIL INTERCEPTORS, AND GREASE TRAPS

(Including drain tile and relay for same Residential and Commercial) **$ 78.75**

5. SEWER

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	**$ 78.75**
b.	Sewer Capping/Demolition	**$ 78.75**

6. WATER PIPING

a.	Irrigation system and underground sprinkler system for each zone	**$ 25.20**
b.	Water service connection to a municipal or private water supply system (for each meter on each lot)	**$ 78.75**
c.	Swimming Pool Heater Replacement or New Installation	**$ 78.75**
d.	Swimming Pool Repair	**$ 78.75**
e.	2” or less water service backflow assembly	**$ 91.35**
f.	2 ½” or larger water service backflow assembly	**$ 182.70**
g.	Solar water heater installation, equipment replacement or repair	**$ 182.70**
h.	Replace Solar Panel or New Installation	**$ 182.70**

7. WELLS

a.	Residential wells per well	**$ 78.75**
b.	Commercial wells per well	**$ 121.80**
c.	Minimum Permit fee (Commercial)	**$ 220.50**

8. NATURAL GAS OR A LIQUEFIED PETROLEUM

a.	**Minimum fee**	**$ 78.75**
b.	For each meter (new or replacement)	**$ 8.93**
c.	For each outlet (includes meter and regulator) (Commercial)	**$ 17.85**
d.	For each appliance (Commercial) (does not include warm air heating units, but does include un-vented space)	**$ 17.85**
e.	For major repairs to gas pipe where no fixture or appliance installation is involved	**$ 52.50**

per repair

f.	Underground L.P. gas tanks per group of tanks at a single location	**$ 78.75**
g.	Above ground L.P. gas tanks per group of tanks at a single location	**$ 78.75**

9. WATER TREATMENT PLANTS, PUMPING STATIONS, SEWER TREATMENTS AND LIFT STATIONS

a.	Water treatment plant (interior plant piping)	**$ 317.10**
b.	Sewage treatment plant (interior plant piping)	**$ 226.80**
c.	Lift station (interior station piping)	**$ 363.30**
d.	Sewage ejector	**$ 105.00**

10. WATER AND GAS MAINS (ALL GROUPS)

a.	Per Main	**$ 121.80**
b.	Each 10 feet or part thereof	**$ 17.85**
c.	Minimum Permit fee	**$ 220.50**

11. STORM/SANITARY UTILITY/COLLECTOR LINES FOR BUILDING DRAIN LINES

a.	Per Line	**$ 121.80**
b.	Each 10 feet or part thereof	**$ 17.85**
c.	Minimum Permit fee	**$ 220.50**

12. MANHOLE OR CATCH BASIN

a.	Per Basin	**$ 121.80**
b.	Each manhole or catch basin	**$ 30.45**
c.	Minimum Permit fee	**$ 220.50**

13. TEMPORARY TOILETS-WATERBORNE OR CHEMICAL

a.	First temporary toilet	**$ 78.75**
b.	Renewal of temporary toilet – same charge as original permit	**$ 78.75**
c.	For each additional toilet	**$ 17.85**

14. DENTAL VACUUM LINES

Each system **$ 47.25**

15. MEDICAL GAS

a.	Per Gas	**$ 121.80**
b.	Installation, per $1000 of construction value	**$ 17.85**
c.	Solar Water Heater each installation	**$ 151.20**
d.	Minimum Permit fee	**$ 220.50**

16. PLUMBING NEW CONSTRUCTION

All general plumbing permit fees are included under to Master Permit the following are the exceptions:

a. **Backflow Preventers**
b. **Interceptors (grease, oil, sand, etc.)**
c. **Irrigation**
d. **Lift Stations**
e. **Medical Gas (compressed air, nitrous oxide, vacuum lines, etc.)**
f. **Natural/LP Gas**
g. **Septic Tank and Drainfield**
h. **Site Work (sanitary manholes, catch basins, sewer lines and/or water lines)**

i. **Wells for potable or irrigation**

D. ELECTRICAL PERMIT FEES

1. MINIMUM ELECTRICAL PERMIT FEE INCLUDING REPAIR WORK PER PERMIT

a. Residential Minimum Fee	**$ 78.75**
b. Commercial Minimum Fee	**$ 220.50**

Except as otherwise specified

2. ALTERATIONS/REPAIRS/ADDITIONS - RESIDENTIAL

1. Single Family Residence and Duplex (Per $1.00 of construction value)	**$ .061**
a. Minimum Fee	**$ 78.75**
b. Maximum Fee	**$ 1,653.75**

3. ALTERATIONS/REPAIRS/ADDITIONS - COMMERCIAL **$ .025**

Per **$1.00** of construction value if square footage is provided, the construction value will be based on a cost of **$ 1.25**/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.

a. Minimum Fee	**$ 220.50**

4. PERMANENT SERVICE TO BUILDING

This fee shall be charged for total amperage of service) For each 100 amp or fractional part **$ 9.45**

5. TEMPORARY SERVICE FOR CONSTRUCTION

Per service **$ 78.75**

6. CONSTRUCTION FIELD OFFICE SERVICE

a. Per service	**$ 151.20**
b. Service or Panel Repair	**$ 78.75**
c. Reconnect Meter	**$ 78.75**
d. Agricultural Service	**$ 90.30**
e. Mobile Home or RV Service	**$ 90.30**
f. Free Standing Service	**$ 90.30**

7. FEEDERS

a. (Include feeders to panels, M.C.C switchboards, elevators, etc.) Each Feeder	**$ 24.15**
b. Generators, Automatic Transfer Switches Per 10 KW	**$ 12.08**

8. TEMPORARY SERVICE TEST

a. Equipment and service (30 day limit) per service	**$ 30.45**
b. Elevator (180 day limit) per elevator	**$ 150.15**
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.	**$ 135.45**

9. FIRE DETECTION SYSTEM

a. Minimum Fee	**$ 78.75**
b. Includes fire alarm system, halon, etc. Does not include single 110 volt	**$ 187.95**

residential detectors.

c. Repairs and additions to existing systems per system/floor **$ 90.30**

10. BURGLAR ALARM SYSTEM

a. Complete system **$ 158.55**

b. Repair per system **$ 78.75**

11. INTERCOM SYSTEM

Each new system **$ 135.45**

12. ENERGY MANAGEMENT SYSTEM

a. Per floor **$ 158.55**

b. Repair per floor **$ 90.30**

13. CLOSED CIRCUIT TV

Per system **$ 135.45**

14. VACUUM SYSTEM

Per system **$ 78.75**

15. SECURITY SYSTEM (card reader)

Per system **$ 135.45**

16. TEMPORARY WORK ON CIRCUSES, CARNIVALS, FAIRS, CHRISTMAS TREE LOTS, FIREWORKS, TENTS, ETC.

Per ride or structure **$ 75.60**

17. GROUND WIRE FOR SCREEN BONDING

Per installation **$ 90.30**

18. CONDUIT

Duct bank- Per Linear Foot (residential/commercial) **$ 2.73**

19. SOLAR PHOTOVOLTAIC SYSTEM

Per system **$ 135.45**

20. PHONE & DATA SYSTEM

Per system **$ 135.45**

21. SMART HOUSE SYSTEM

Per system **$ 135.45**

22. ELECTRICAL NEW CONSTRUCTION

All general electrical permit fees are included under to Master Permit the following are the exceptions:

a. **Burglar Alarms**
b. **Fire Alarms**
c. **Freestanding Services**
d. **Temporary for Construction**

E. MECHANICAL PERMIT FEES

1. MINIMUM MECHANICAL PERMIT FEE

a.	Residential Minimum Fee	**$ 78.75**
b.	Commercial Minimum Fee	**$ 220.50**

Except as otherwise specified

2. ALTERATIONS/REPAIRS/ADDITIONS - RESIDENTIAL

a.	Single Family Residence and Duplex (Per $1.00 of construction value)	**$ .061**
b.	Minimum Fee	**$ 78.75**
c.	Maximum Fee	**$ 1,653.75**

3. ALTERATIONS/REPAIRS/ADDITIONS - COMMERCIAL **$ .025**

Per **$1.00** of construction value if square footage is provided, the construction value will be based on a cost of **$1.25/SF** or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.

a. Minimum Fee **$ 220.50**

4. A/C & REFRIGERATION INCLUDING REPLACEMENT, RELOCATION OF EQUIPMENT, & NEW INSTALLATION (WITHOUT MASTER PERMIT)

a.	TONS each	**$ 23.10**
b.	KW each	**$ 4.62**
c.	Drains each	**$ 6.93**

5. STORAGE TANKS FOR FLAMMABLE LIQUIDS

Per tank **$ 226.80**

6. FURNACE & HEATING EQUIPMENT, INCLUDING COMMERCIAL DRYERS, OVENS & OTHER FIRED OBJECTS NOT ELSEWHERE CLASSIFIED. (WITHOUT MASTER PERMIT)

KW each **$ 4.62**

7. INTERNAL COMBUSTION ENGINES

Stationary – each **$ 113.40**

8. COMMERCIAL KITCHEN HOODS

Each **$ 183.23**

9. OTHER FEES

a.	Fire chemical halon and spray booths for each system	**$ 211.05**
b.	Insulation, pneumatic tube, conveyor systems, pressure and process piping, sheet metal or fiberglass air conditioning ducts, cooling towers, Mechanical ventilation	**$ 121.80**
c.	For each $1,000 or fractional part of contract cost	**$ 17.33**

10. BOILERS AND PRESSURE VESSELS

FEES FOR NEW INSTALLATION OR REPLACEMENT

a.	Boilers less than 837 MBTU – each	**$ 115.50**
b.	Boilers 837 MBTU to 6695 MBTU – each	**$ 173.25**
c.	Boilers 6695 MBTU and up – each	**$ 248.85**
d.	Steam driven prime movers – each	**$ 115.50**

e.	Steam actuated machinery – each	**$ 115.50**
f.	Unfired pressure vessels (operating at pressures in excess of 60 PSI and having volume of more than 5 cu. ft.) each pressure vessel	**$ 115.50**

11. FEES FOR PERIODIC RE-INSPECTIONS

a.	Steam boilers (annual) - each	**$ 115.50**
b.	Hot water boilers (annual) – each	**$ 115.50**
c.	Unfired pressure vessels (annual) – each	**$ 115.50**
d.	Miniature boilers (annual) – each	**$ 115.50**
e.	Certificate of inspection (where inspected by insurance company) – each	**$ 115.50**
f.	Shop inspection of boiler or pressure vessels per completed vessels	**$ 115.50**

12. MECHANICAL NEW CONSTRUCTION

a. All mechanical permit fees are included under to Master Permit.

F. COPIES OF DEPARTMENTAL RECORDS

a.	Plan reproductions from microfilm – per sheet	**$ 5.51**
b.	Reproduced records – per page	**$ .17**
c.	Double sided copies – per page	**$ .27**
d.	Certified copies – per page	**$ 1.10**
e.	Notary public service – per document	**$ 1.10**

G. FORTY-YEAR RE-CERTIFICATION PROGRAM FEES

1. There shall be a fee of **$330.75** per building, for every 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.

2. There shall be a fee of **$55.13** extension fee for every application for subsequent Ten Year re-certification program applications.

H. STRUCTURAL GLAZING SYSTEM RE-CERTIFICATION FEES

There shall be a fee of **$312.38** fee for the initial application for structural glazing Re-certification and each subsequent application under the Miami-Dade County Code Chapter 8.

I. ANNUAL FACILITY PERMITS FEES

In accordance with provisions of the Florida Building Code and the 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, may pay to City of Miami Gardens an annual Master and Subsidiary Facility Permit (Premise Permit) - fee in lieu of other fees for maintenance work. Such fee shall be paid to the Building Department and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this sub-section.

a.	Master Facility Permit Fee (multiply number of employees by fee)	**$ 63.00**
b.	Minimum Master Facility Permit fee	**$ 1,192.80**
c.	Subsidiary Facility Permit Fee (multiply number of employees by fee)	**$ 63.00**
d.	Minimum Subsidiary Facility Permit fee	**$ 333.90**

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 late renewal fees or part year renewal fees.

J. SOIL IMPROVEMENT/LAND CLEARING PERMIT FEES

Soil improvement permits are used to clear, de-muck and fill undeveloped land.

a. Residential - per lot	**$ 165.38**
b. Commercial - per acre	**$ 1,102.50**

K. FLOOD PLAIN MANAGEMENT FEES

1. 50% Substantial Improvement	
Residential	**$ 95.00**
Commercial	**$ 200.00**
2. Certificate of Completion	**$ 55.00**
Flood Proofing	**$ 355.00**
3. Letter of Map Revision (LOMR)	
Single Structure	**$ 275.00**
Each Additional Structure	**$ 20.00**
4. Miscellaneous	
Flood Zone Inquiry – to include letter (each)	**$ 45.00**
Commercial Variance/Appeal Preparation (per unit)	**$ 1175.00**
Residential Variance/Appeal Preparation (per unit)	**$ 695.00**
Re-inspection (each)	**$ 55.00**
Inspection for substantial damage/improvement (each)	**$ 55.00**
Processing Public Notice/Advertisement (each)	**$ 130.00**
5. Plan Review	
Residential	**$ 90.00**
Commercial	**$ 210.00**
6. Processing Elevation Certificates	
Elevation Certificate	**$ 45.00**
Tie-Beam Elevation Certificate	**$ 30.00**
7. Revision	
50% of original plan review fee – residential	**$ 55.00**
50% of original plan review fee – commercial	**$ 100.00**

L. IMPACT FEES

1. Parks – General Administration	
Single Family Detached (per unit)	**$ 219.80**
Single Family Attached (per unit)	**$ 185.55**
Multi-Family (per unit)	**$ 127.78**
2. Parks – Improvements	
Single Family Detached (each)	**$ 1522.00**
Single Family Attached (each)	**$ 1267.00**
Multi-Family (per unit)	**$ 839.00**
3. Parks – Open Space	
Single Family Detached (each)	**$ 1403.00**

Single Family Attached (each)	**$**	**1207.00**
Multi-Family (per unit)	**$**	**878.00**
4. Police		
Residential (per unit)	**$**	**410.70**
Non-residential (per sq. ft.)	**$**	**0.285**

M. MIAMI DADE COUNTY CODE COMPLIANCE FEE

Per $ 1,000.00 construction value	**$**	**0.60**

N. PUBLIC WORKS PLAN REVIEW FEES

1. Single Discipline Review	**$**	**80.00**
2. Multiple Discipline Review	**$**	**210.00**
3. Revisions A fee of $79.00 per hour for a minimum of one (1) hour will be applied for revisions**.**	**$**	**79.00**

O. STATE SURCHARGE FEE

Total permit fee amount	**$**	**.03**

P. ZONING PLAN REVIEW FEES

1. Plan Revisions

A fee of $51.50 per hour for a minimum of one (1) hour will be applied for revisions**.** **$ 51.50**

2. Up-Front" Processing Fee

30 % of zoning permit fee

3. Expedite Building Plan Review

Residential **$220.80** (first four hours)

$ 55.20 (each additional hour)

Commercial **$470.40** (first four hours)

$117.60 (each additional hour)

4. Renewal of expired or abandoned plans in review shall be 50% of the original fee.

5. 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 do not apply to add-on building permit fees issued as supplementary to current outstanding permits for the same job.) **$ 25.00**

6. New Construction – Single Family/Duplex

h. 0 – 300 S/F	**$**	**30.00**
i. 301 – 650 S/F	**$**	**60.00**
j. 651 – above (per sq. ft.)	**$**	**0.10**
k. Shade Houses (per sq. ft.)	**$**	**0.01**

7.	**Alterations or repairs to Single Family Residence or Duplex** per $1.00 of estimated cost or fractional part	**$**	**0.014**
8.	**Sheds** Prefabricated utility shed with slab (max 100 sq. ft of floor area)	**$**	**25.00**
9.	**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**
10.	**Alterations and Repairs to Building** All others not single family residence. Paving /Restriping/ Resurfacing /Seal Coating, and other Structures For each $100 of estimated cost or fractional part	**$**	**0.39**
11.	**Tents** (each tent)	**$**	**70.00**
12.	**Mobile Homes – Temporary Buildings – Trailers** Each installation	**$**	**70.00**
13.	**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	**$**	**0.005**
14.	**Moving Buildings** For each 100 sq. ft. or fractional part thereof (does not include cost of new foundation or repairs to buildings or structure)	**$**	**2.94**
15.	**Slabs** (each installation)	**$**	**51.50**
16.	**Fences (Chain Link/Wood)**		
	c. 0 – 500 lineal ft	**$**	**51.50**
	d. Each additional 500 lineal ft.	**$**	**51.50**
17.	**Masonry Walls – Ornamental Iron** (each lineal ft)	**$**	**0.35**
18.	**Swimming Pools, Spas, and Hot Tubs** (each installation or repair)	**$**	**51.50**
19.	**Temporary Platforms and Temporary Bleachers** to be used for public assembly (each installation)	**$**	**51.50**
20.	**Screen Enclosure, Awnings & Canopies** (each installation)	**$**	**51.50**
21.	**Sign Permit Fees**		
	e. Per sign	**$**	**51.50**
	f. Signs-non-illuminated painted wall signs and balloons (per sign)		
	g. Illuminated signs under electrical permits (per sign)		
	h. Annual Renewal of Class C signs on or before October 1st of each year (per sign)		
22.	**Satellite Dish** All trades each	**$**	**51.50**

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 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

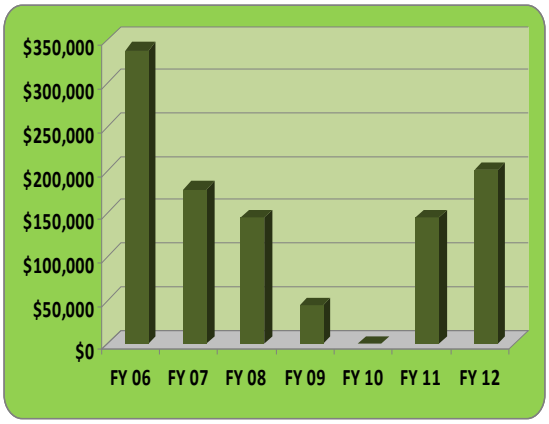
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$4,446	
FY 07	$331,495	7356.00%
FY 08	$148,696	-55.14%
FY 09	$44,488	-69.37%
FY 10	$0	-100%
FY 11*	$145,000	100%
FY 12**	$200,000	37.93%

* 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



General Fund Subsidy

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 is needed and provides the public with transparency with regards to our reserve balance.

Generally, the Development Services Fund should be a self-balancing operation; however, starting in 2008, the Fund has had to have a direct subsidy from the General Fund in order to cover operational costs.

Legal Basis for Revenue
Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Budget ordinance

Special Requirements
None.

Fund / Account Number
Development Services Fund:
15-00-00-381-030-01

Use of Revenue
Development Services Fund. Restricted to the purpose for which it was received.

Method / Frequency of Payment
Annually.

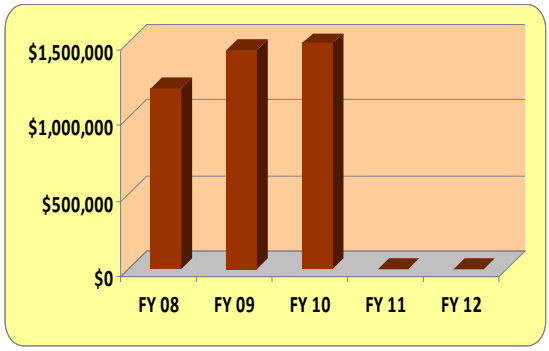
Basis for Budget Estimate
Estimate for the budget is based on operational necessity.

Collection History

Fiscal Year	*Amount*	*% increase / (Decrease*
FY 08	$1,200,000	
FY 09	$1,452,700	21%
FY 10	$1,493,585	2.81%
FY 11*	$0	(100%)
FY 12**	$0	0%

* Estimated
** Budgeted

History of General Fund Subsidy to the Development Services Fund



Discussion
Each year, the City budgets its entire fund balance in all of its operating funds. In the first year of the Development Services Fund, the fund balance reserve grew substantially due to the hot development scene; however, as a result of economic turndown, the reserve has been depleted and a subsidy has been required to balance the budget. FY-10 saw more of the same, albeit less. In order to balance the FY-11 budget, $103,690 had to be transferred from the General Fund as a subsidy. To date, $3,659,297 has been transferred from the General Fund to the Development Fund. These funds will be paid back when conditions improve.

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 will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash. Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

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: Development Services Fund 15-00-00-361-100-00

Use of Revenue
Development Services Fund, unrestricted.

Method / Frequency of Payment
Interest is credited to the City's account on a monthly basis by the respective depository.

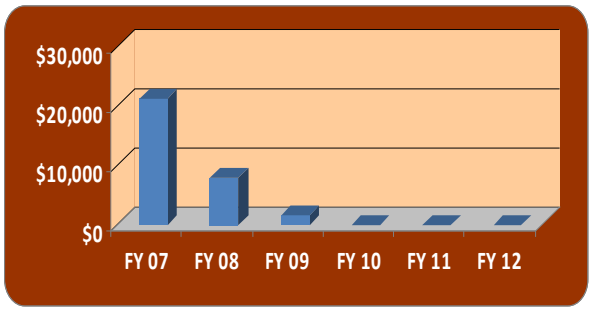
Basis for Budget Estimate
Budget estimate is based on historical receipts, trend analysis and anticipated cash available for deposit.

Collection History

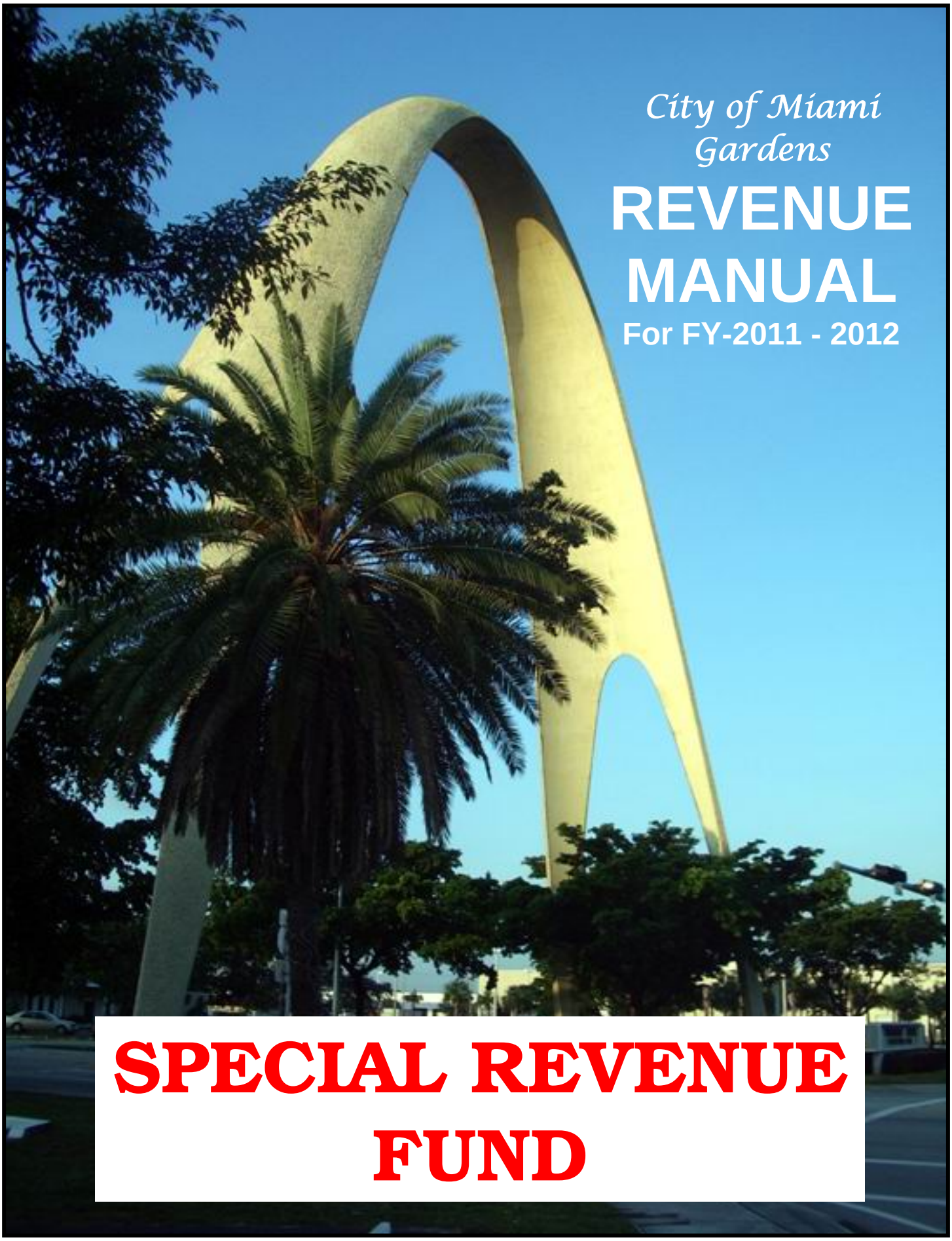
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 07	$21,128	
FY 08	$7,766	(63.24%)
FY 09	$1,474	(81.02%)
FY 10*	$0	(100%)
FY 11**	$0	0%

* Estimated
** Budgeted

History of Earned Interest to the Development Services Fund



Discussion
From FY-04 through FY-06, the City received interest on its idle cash and that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash. The decrease in FY-08 and FY-09 are due to the decline of the fund balance. Until the Fund begins to have a positive balance sheet, no interest will be earned.



City of Miami Gardens

REVENUE MANUAL

For FY-2011 - 2012

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.

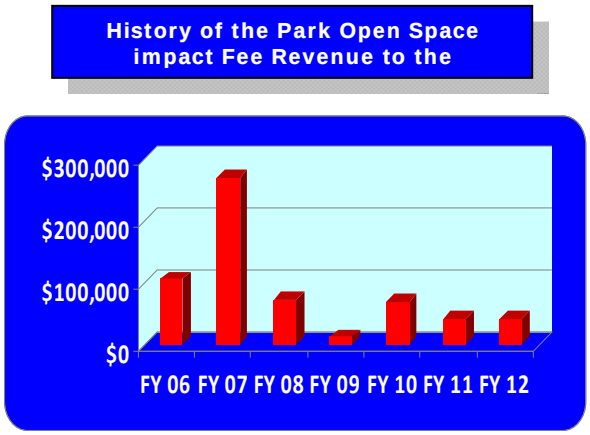
Method/Frequency of Payment
Occasional. No set frequency.

Basis for Budget Estimate
Estimate for the budget is based on history of fee collections, trend analysis and adjusted by anticipated new construction for the coming year.

Collection history

Parks Open Space

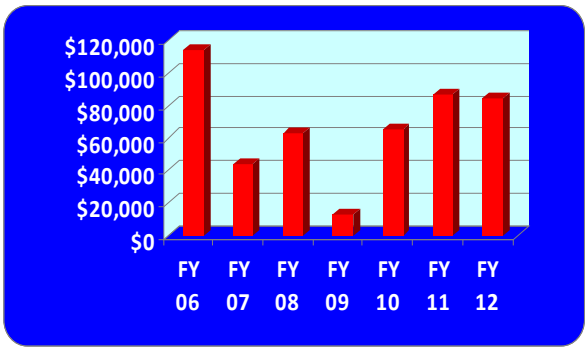
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$107,123	
FY 07	$271,131	153.1%
FY 08	$74,115	(72.66%)
FY 09	$13,698	(81.82%)
FY 10	$70,636	415.67%
FY 11*	$41,600	(41.11%)
FY 12**	$42,500	2.16%



Parks Operations

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$114,032	
FY 07	$44,292	(61.16$)
FY 08	$62,970	42.17%
FY 09	$12,627	(79.95%
FY 10	$65,950	422.29%
FY 11*	$87,000	31.92%
FY 12**	$85,000	(2.3%)

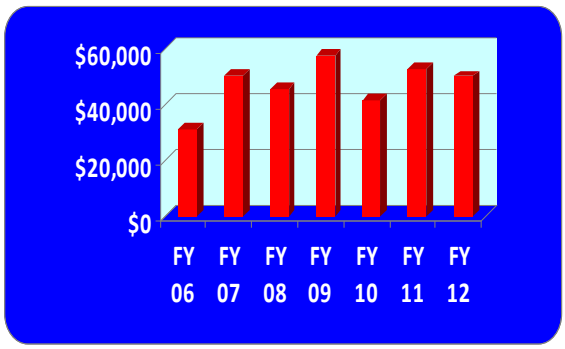
History of the Park Operations impact Fee Revenue to the Special Revenue Fund



Police

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$31,081	
FY 07	$50,505	62.49%
FY 08	$45,348	(10.21%)
FY 09	$57,824	27.51%
FY 10	$41,669	(27.94%)
FY 11*	$53,020	27.24%
FY 12**	$50,000	(5.70%)

History of the Police Impact Fee to the Special Revenue Fund

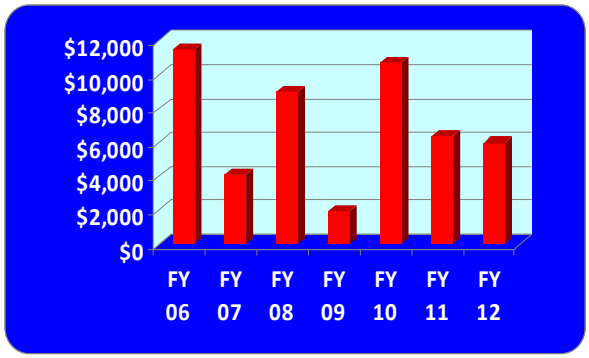


Admin

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$11,563	
FY 07	$4,168	(63.95%)
FY 08	$9,030	116.65%
FY 09	$1,975	(78.14%)
FY 10	$10,683	441.19%
FY 11*	$6,400	(40.09%)
FY 12**	$6,000	(6.25%)

*** Estimated**
**** Budgeted**

History of Admin. Impact Fee to the Special Revenue Fund



Discussion
Impact fee collection varies with the construction economy. The City began collection of its own impact fees in FY-05. Also in FY-05, Miami-Dade County remitted prior year collections to the City (FY-03 to FY05). That accounts for the extraordinary collection amount in that year.

FY-07 reflects the height of the construction boom in South Florida with the downturn in overall construction activity reflected in the FY-08 thru FY-10 figures.

FY-11 reflects an increase due to a known major project upcoming.

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.

Basis for Budget Estimate
Estimate for the budget is based on history of fee collection and trend analysis.

Collection History

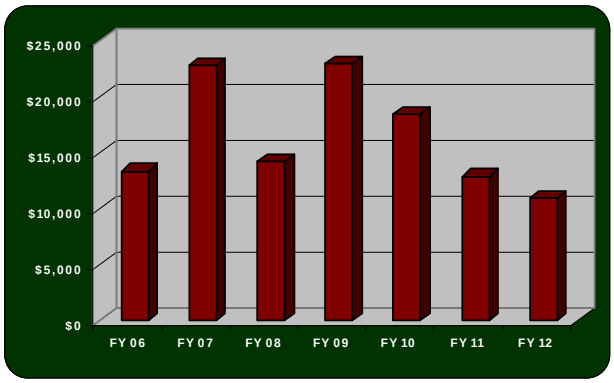
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$13,348	
FY 07	$22,843	71.1%
FY 08	$14,280	(32.49%)
FY 09	$22.923	102.14%
FY 10	$18,386	(19.79%)
FY 11*	$12,900	(29.84%)
FY 12**	$11,000	(14.73%)

*** Estimated**
**** Budgeted**

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.

History of Law Enforcement Training Trust Fund Revenues ($2 Funds) to the Special Revenue Fund



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 will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

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
Special Revenue Fund: 15-00-00-361-100-00

Use of Revenue
Special Revenue 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
Budget estimate is based on historical receipts, trend analysis and anticipated cash available.

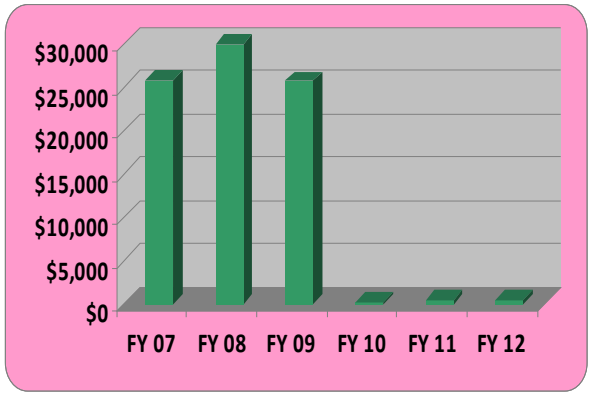
Collection History

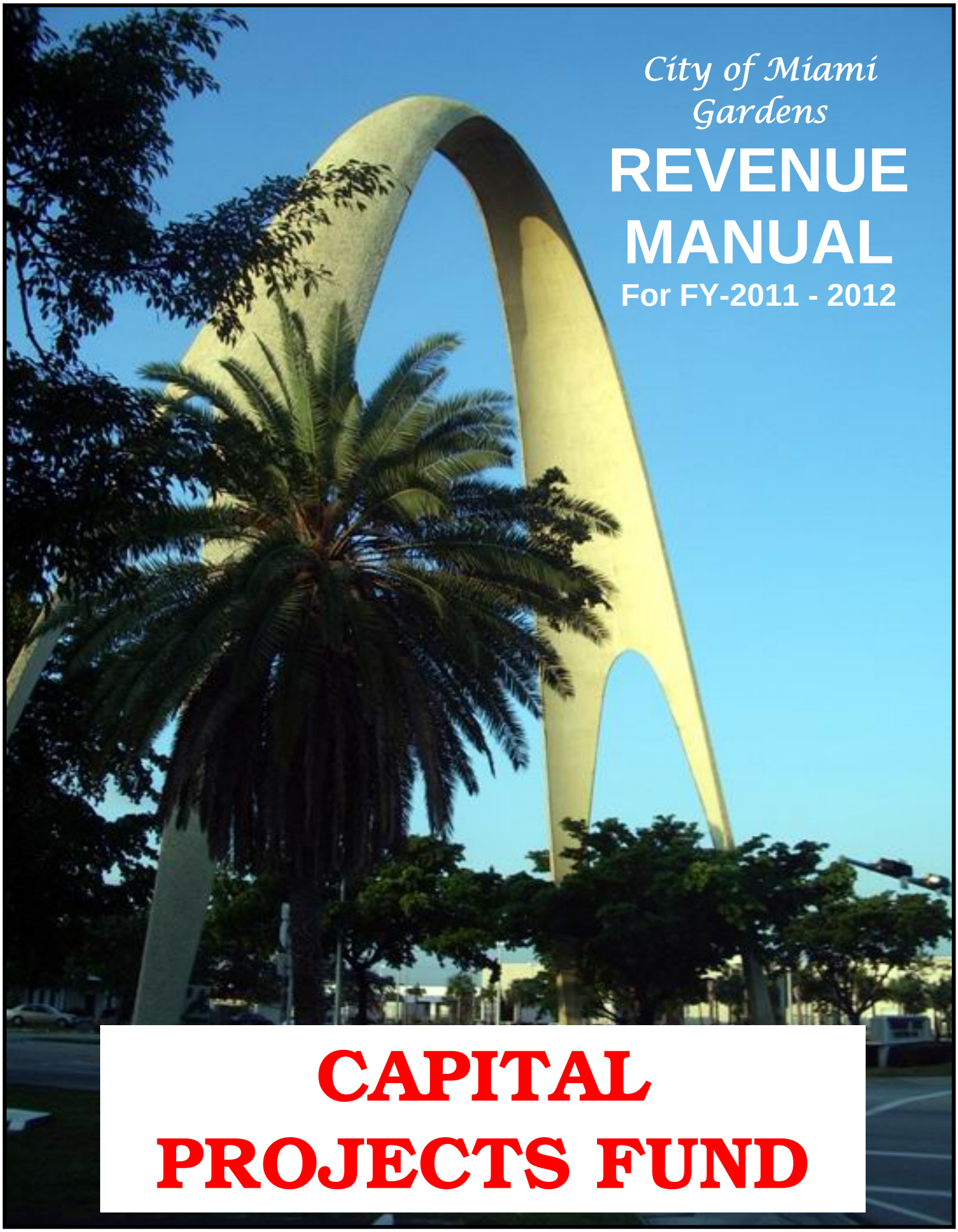
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 07	$25,856	
FY 08	$52,558	103.27%
FY 09	$25,712	81.08%
FY 10	$263	(98.98%)
FY 11*	500	(90.11%
FY 12**	500	0%

*** Estimated**
**** Budgeted**

Discussion
In FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash. The decrease in FY-09 through FY-11 is due to the collapse of interest rates and the use of a major portion of the funds in the police and parks departments' capital program.

History of Earned Interest Income Revenue to the Special Revenue Fund





City of Miami Gardens

REVENUE MANUAL

For FY-2011 - 2012

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

30-00-00-341-201-00 (Urban Area Security Initiative Grant)

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 06	$287,934	
FY 07	$3,160,677	997.7%
FY 08	$11,109,659	251.5%
FY 09	$7,242,320	(662.66%)
FY 10	$5,776,483	(20.42%)
FY 11*	$ 9,209,569	59.43%
FY 12**	$ 0	(100%)

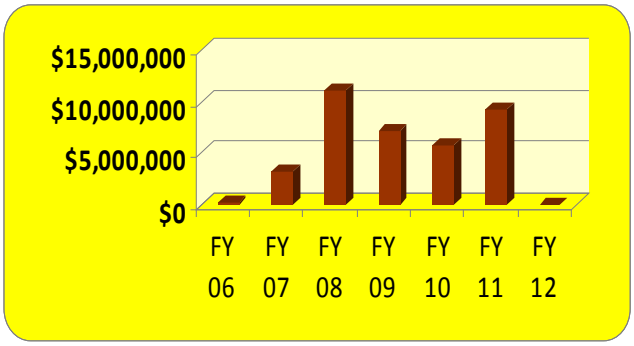
*** Estimated**
**** Budgeted**

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.

Funds not expended in any particular fiscal year are carried over to the new budget in the same line item for continuity. Funding for FY-11 is $0 at this time although we know that we will be receiving a UASI grant but the amount is not known at this time.

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 05	$7,500,000*	
FY 06	$0	n/a
FY 07	$14,400,000	n/a
FY 08	$0	n/a
FY 09	$12,800,000	n/a
FY 10	$0	n/a
FY 11*	$55,000,000	n/a
FY 12**	0	n/a

* Originally recorded in the General Fund
** Budgeted from a COP issue for City Hall

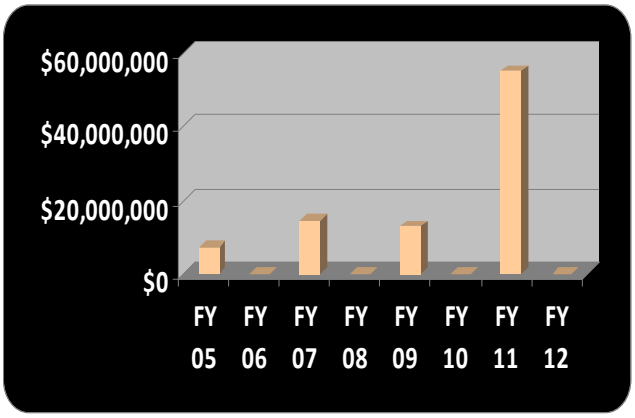
Discussion
The City has issued two facility improvement revenue bonds since its inception in 2003. The first was a $7.5 million issued backed by the Communications Services Tax, State Revenue Sharing and the County 3-cent Gas Tax. These funds were used for the purchase of a parks addition to Rolling 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 will see the issuance of $53,000,000 in Certificates of Participation (COPS) to finance the City's new City Hall complex.

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:

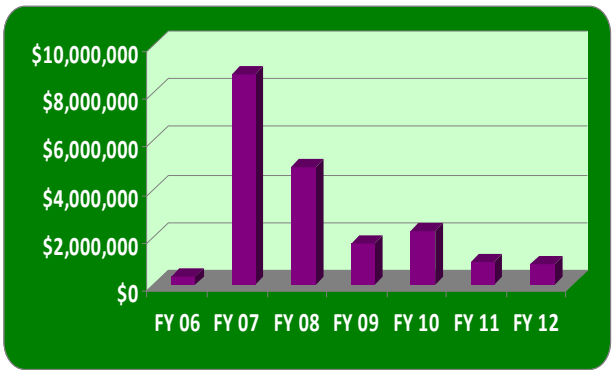
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 06	$376,380	
FY 07	$8,752,020	2225.3%
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**	$886,817	(7.69%)

* 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 Number
Capital Projects Fund: 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.

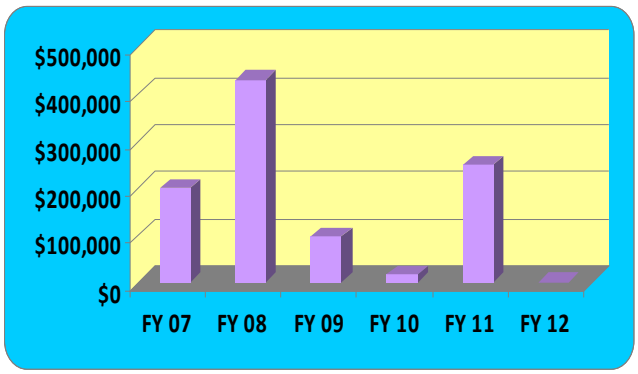
Basis for Budget Estimate
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash on hand.

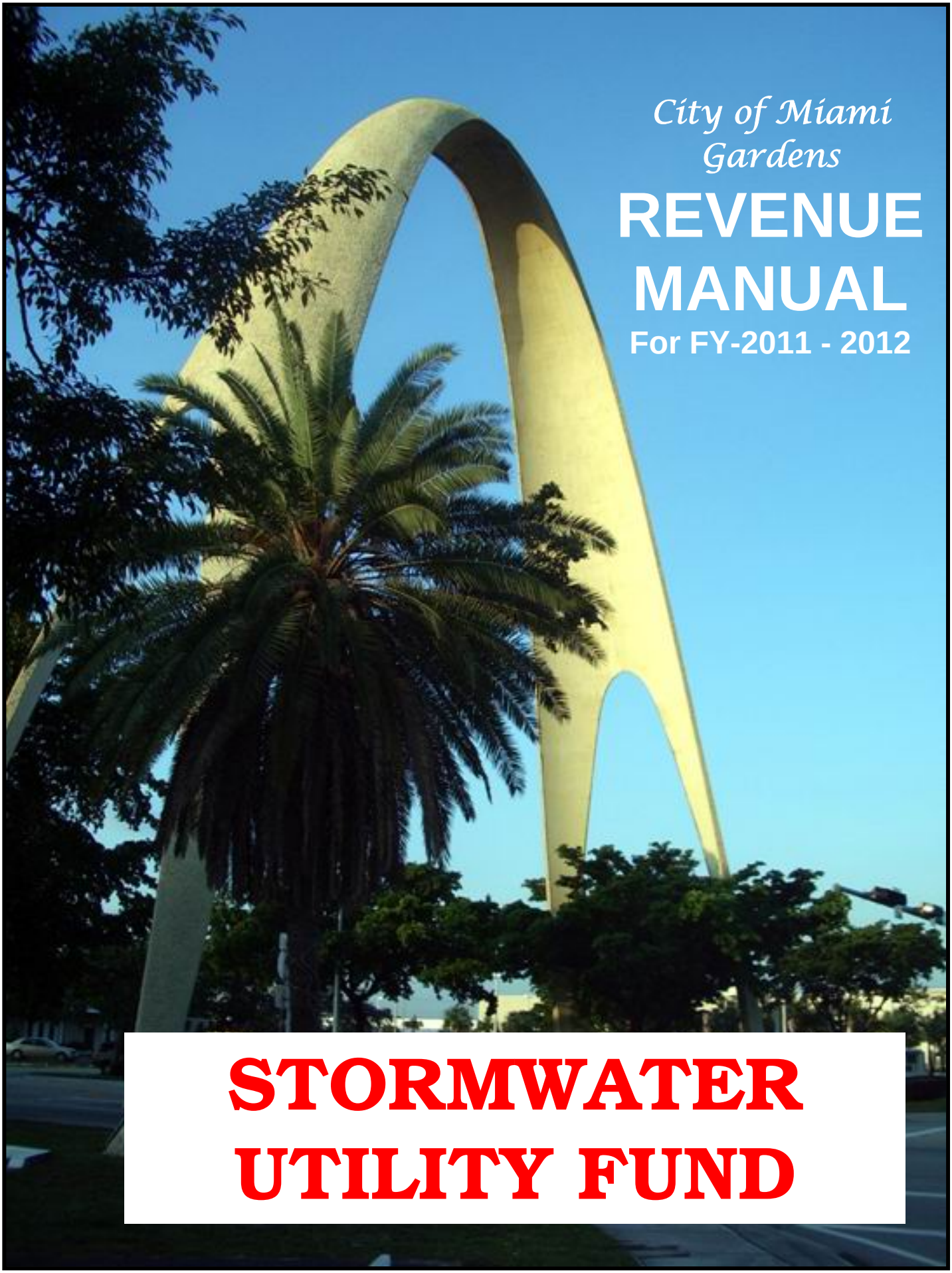
Collection History

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*	$250,000	1413.5%
FY 12**	$0	(100%)

Discussion
From FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. 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 is expected to receive $250,000 on its $53,000,000 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-2011 - 2012

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
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.

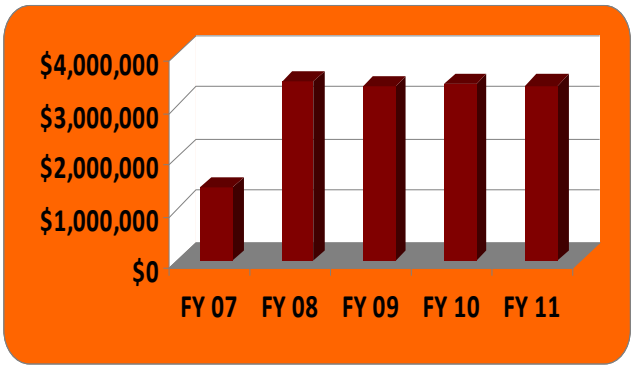
Basis for Budget Estimate
Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times $4.00 per month.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$1,400,804	
FY 08	$3,473,074	147.95%
FY 09	$3,356,630	(3.35%)
FY 10	$3,407,248	1.51%
FY 11*	$3,395,000	(0.36%)
FY 12**	$3,225,250	(5.0%)

* 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.

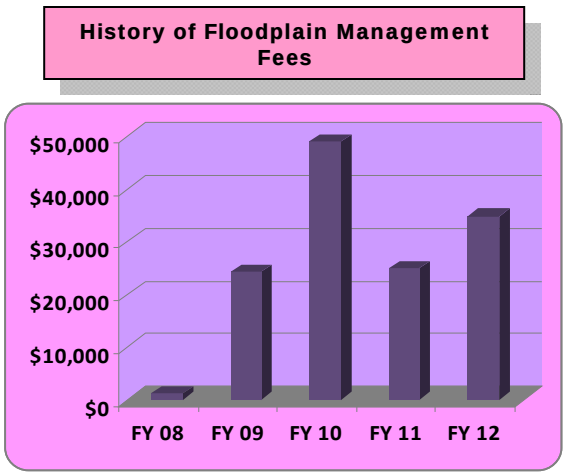
Basis for Budget Estimate: Historical collection.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$1,205	
FY 09	$24,394	1924%
FY 10	$49,116	101.34%
FY 11*	$25,000	(49.1%)
FY 12**	$35,000	40%

* 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.



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: $50.00
(This is performed to comply with federal and state NPDES permit requirements.)

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.
c. 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.

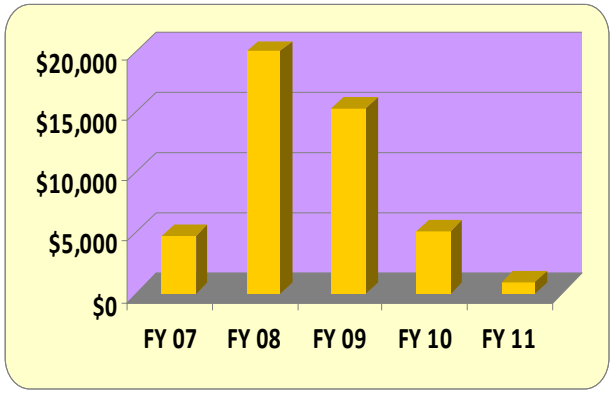
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$4,701	
FY 08	$19,902	323.4%
FY 09	$15,254	(23.35%)
FY 10	$5,105	(66.53%)
FY 11*	$1,000	(80.41%)
FY 12**	$2,000	100.00%

* Estimated
**Budgeted

Discussion
From FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash.

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. No set frequency.

Basis for Budget Estimate
Estimate for the budget is based on approved or pending grant awards.

Collection History

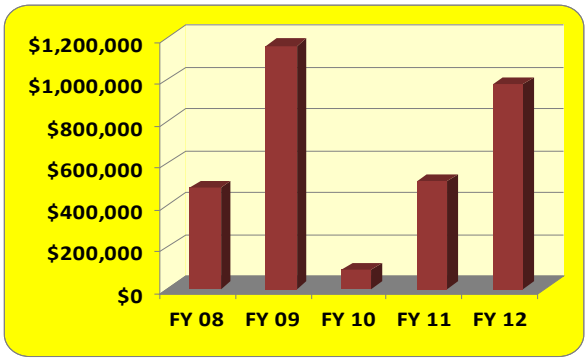
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 08	$479,360	
FY 09	$1,159,901	141.97%
FY 10	$88,275	-92.39%
FY 11	$512,073	480.09%
FY 12	$975,000	90.40%

* 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. Funding for FY-11 is $87,073, the expected amount of a State grant for which the City has been notified.

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

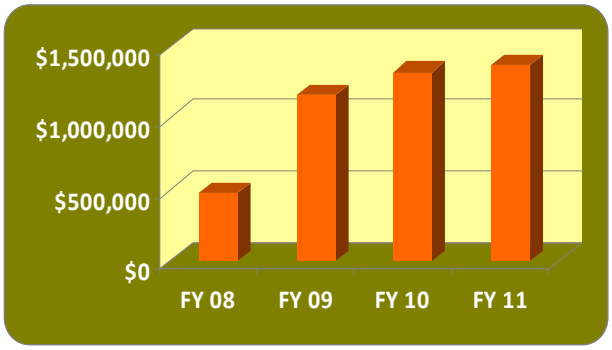
Fiscal Year	*Amount*	*% increase / (Decrease*
FY 08	$479,360	
FY 09	$1,159,901	141.9%
FY 10	$88,275	(92.39%)
FY 11*	$512,073	(480.09%)
FY 12**	$975,000	90.40%

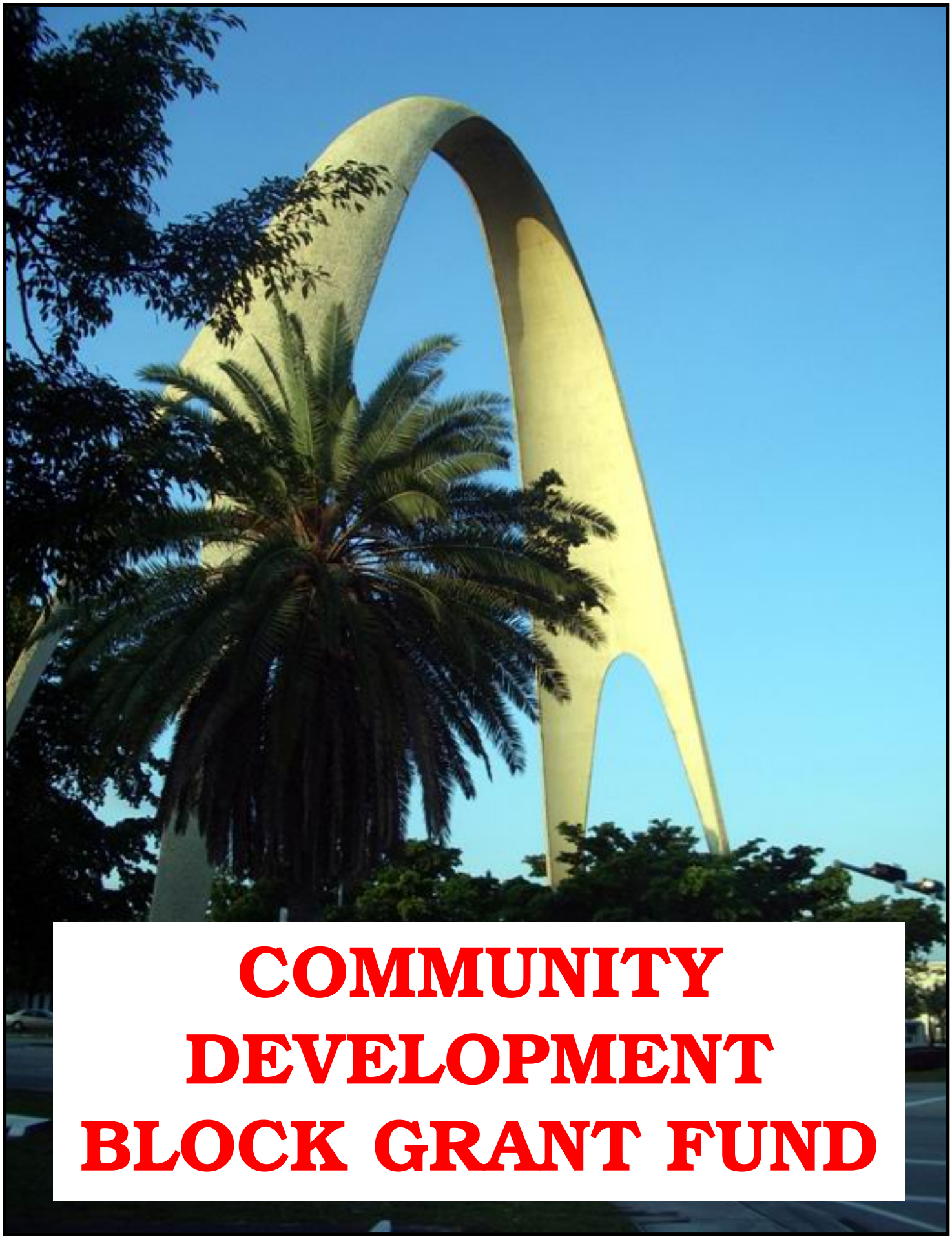
* Estimated
** Budgeted

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





COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Grants and Donations

Revenue Description
Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. 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
FY-11
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 07	$671,305	
FY 08	$1,849,336	175.5%
FY 09*	$3,709,675	100.59%
FY 10	$6,293,302	69.65%
FY 11*	$2,403,868	(61.8%)
FY 12**	$1,263,947	(47.42%)

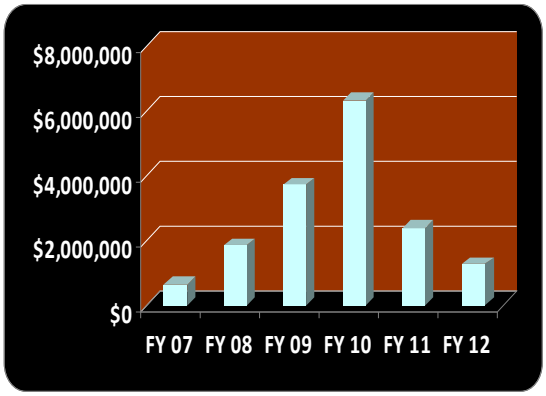
* Estimated
* Budgeteds

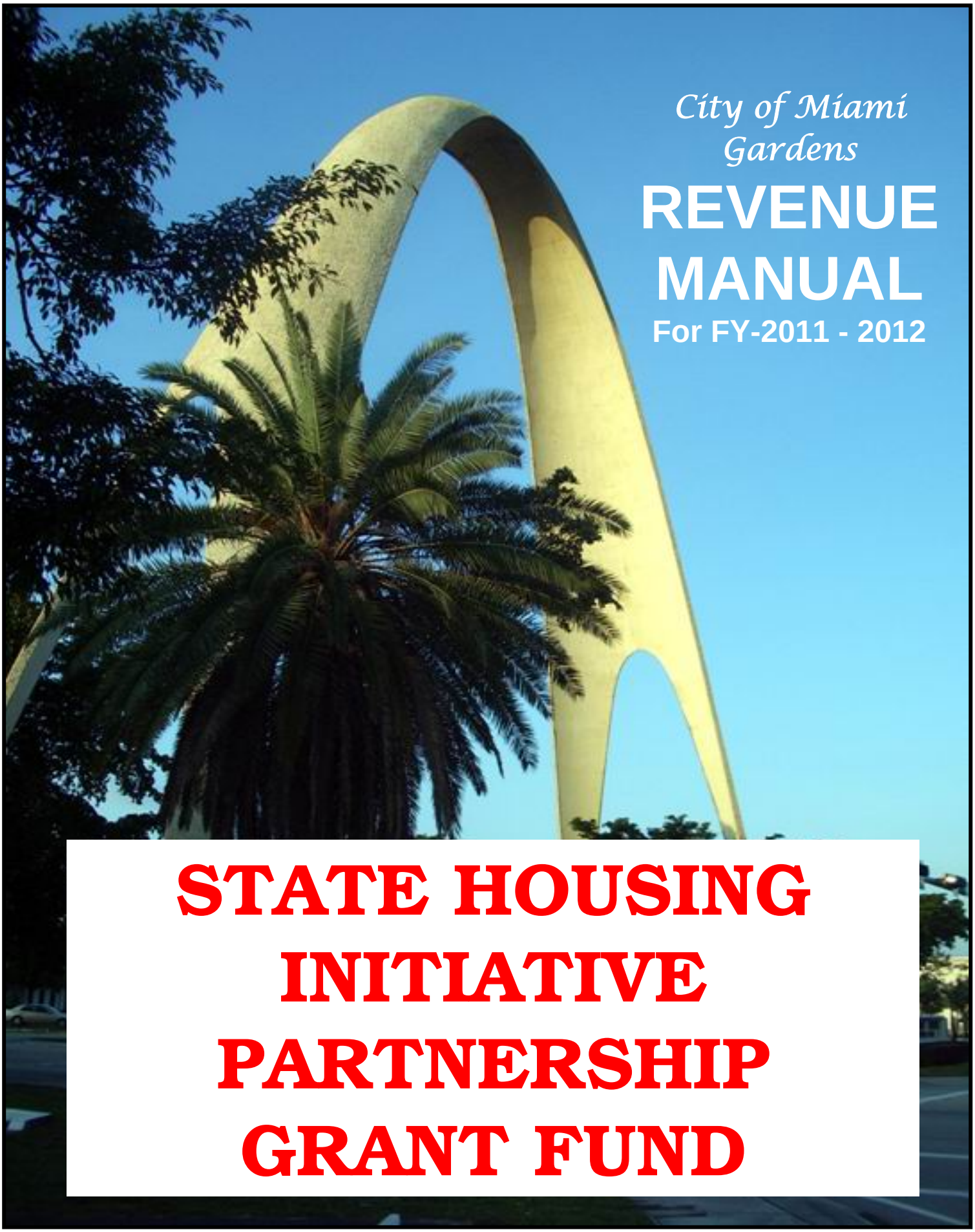
Discussion
The City received its first CDBG Grant as an entitlement city in FY-07 after completing its Consolidated Plan. As a result of Hurricane Wilma, the City received grant assistance form the State of Florida for repair and hardening of residential structures throughout the City. The City also 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.

In FY-11, only the City's CDBG Grant is anticipated although the City will attempt to receive additional funding under the NSP Program.

History of Grant and Donations in the Community Development Fund





City of Miami Gardens

REVENUE MANUAL

For FY-2011 - 2012

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, Section 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
SHIP Fund: 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.

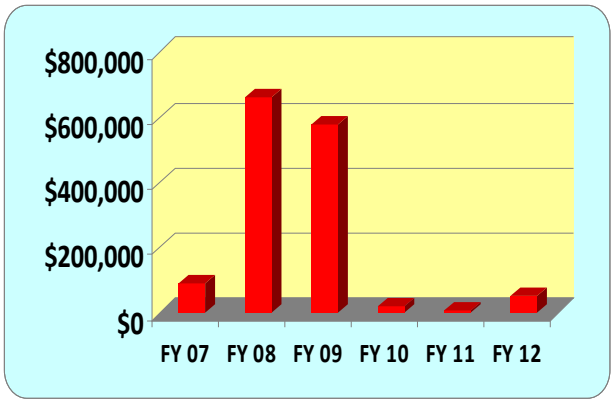
Collection History

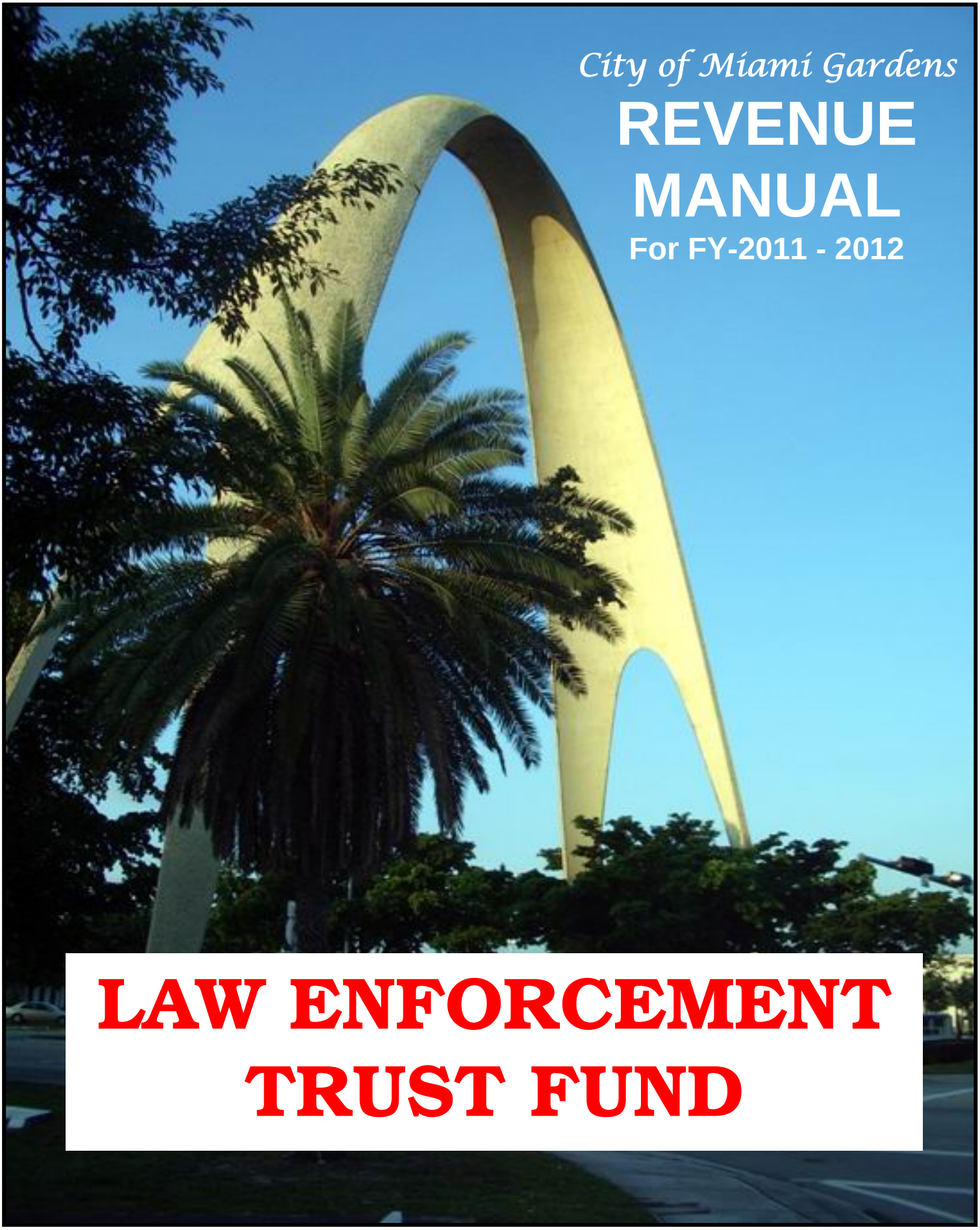
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 07	$91,893	
FY 08	$660,696	619.0%
FY 09	$579,223	(12.33%)
FY 10	$23,407	(95.96%)
FY 11*	$7,400	(68.39%)
FY 12**	$50,914	588.03%

* Estimated
** 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-11.

History of Grants and Donations Revenue to the SHIP Fund





City of Miami Gardens

REVENUE MANUAL

For FY-2011 - 2012

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
Special Revenue Fund
1700-00-359-007-00

Use of Revenue
Law enforcement. 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.

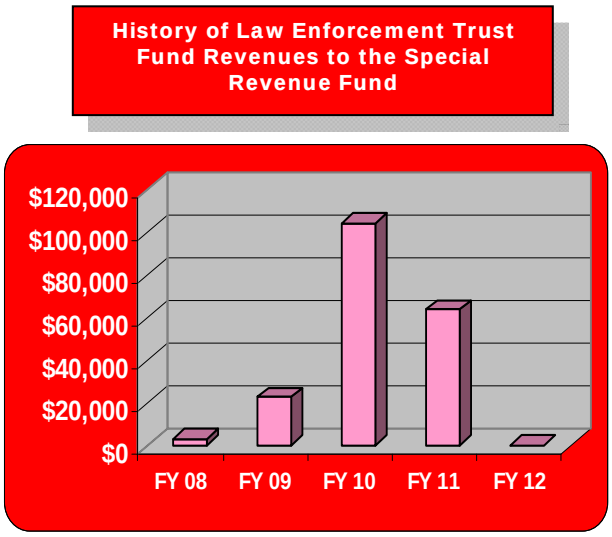
Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 08	$3,000	
FY 09	$22,910	663.67%
FY 10	$104,405	355.72%
FY 11*	$64,000	(38.7%)
FY 12**	$0	(100%)

* Estimated
* State Law Prohibits anticipatory budgeting

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.

Florida law prohibits the anticipatory budgeting of LETF funds. The amounts shown in prior years are total received during that year.



Interest Income

Revenue Description
This revenue results from the investment of idle City funds.

Legal Basis for Revenue
Florida Statutes §932.701-707
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
LETF Fund
17-00-00-361-100-00

Use of Revenue
Restricted.

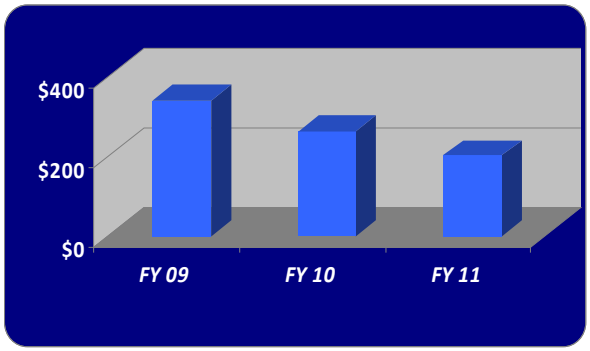
Method / Frequency of Payment
Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate
Estimate based on fund current balance.

Collection History

Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 08	$0	
FY 09	$319	
FY 10	$263	(22.42%)
FY 11*	$200	(23.95%)
FY 12**	$0	(100%)

History of Earned Interest Income Revenue to the Law Enforcement Trust Fund



Discussion
Because the City just started its LEFT Fund with the inception of our own police force, the only monies in the fund were from the County. Interest should climb as the City police deposit more into the account.

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 balance. For the LETF Fund, because it is not lawful to budget in advance, all funds budgeted are from previous years. it is important to try and expend all funds timely.

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

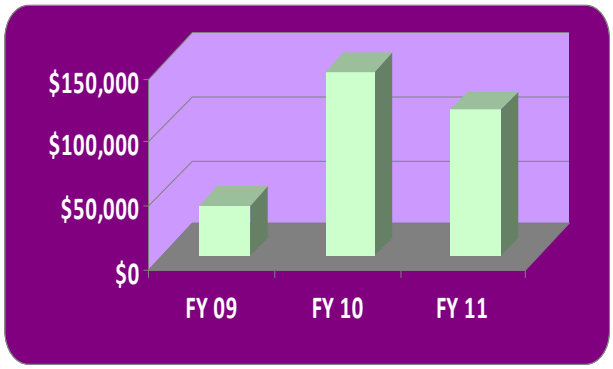
Fiscal Year	*Amount*	*% increase / (Decrease*
FY 09	$40,291	
FY 10	$144,959	259.78%
FY-11*	$114,995	(20.67%)
FY 12**	$114,995	0%

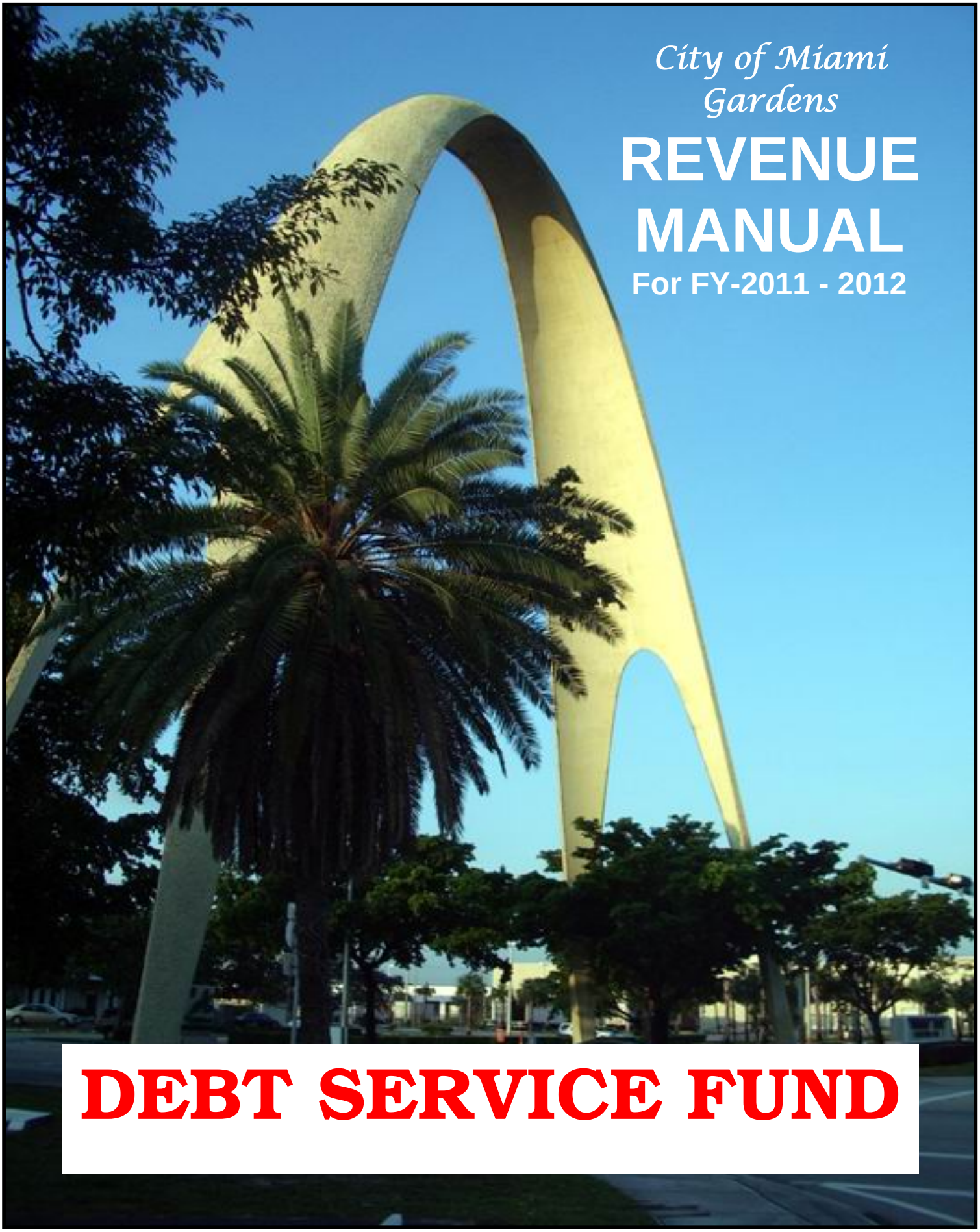
* Estimated
** Budgeted

Discussion
Each year, the City budgets its entire fund balance in all of its operating funds, including the LETF Fund. By Florida State law, the City cannot budget anticipatory funds.

Fund balance consists of previously received confiscated funds and prior interest in the fund. In FY-10, approximately $70,000 was used for purchases of police equipment.

History of Budgeted Fund Balance Reserve in the LETF Fund





City of Miami Gardens

REVENUE MANUAL

For FY-2011 - 2012

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

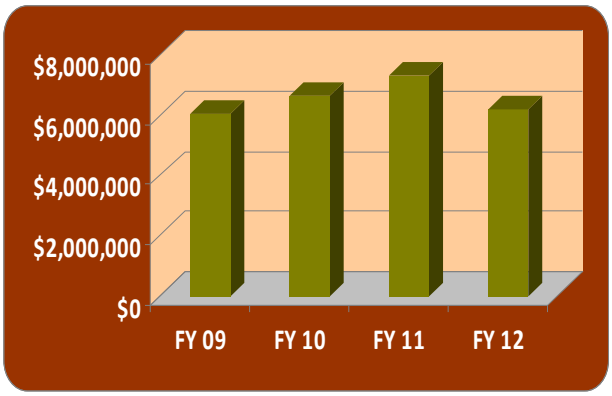
Fiscal Year	*Amount*	*% increase / (Decrease)*
FY 09	$6,012,341	
FY 10	$6,637,910	10.4%
FY 11*	$7,257,889	9.34%
FY 12**	$6,167,709	(15.02%)

* Estimated (Part year FY-08)
** 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.

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.

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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 appro-priations. 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.

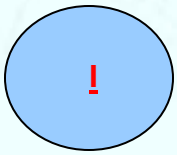
HOPWA - Acronym for "Housing Opportunities for Persons with Aids".

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.
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Red Herring – See: *Preliminary Official Statement*.

Redevelopment Agency - A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Referendum - The principal or practice of referring measures passed upon or proposed by, the legislative body to the body of voters, or electorate, for approval or rejection.

Refunding Bond – The sale of a new bond Issue, the proceeds of which are to be used to pay debt service on and retire an outstanding Issue. The purpose of refunding may be to save interest cost, extend the maturity of the debt or remove restrictive covenants in

the security documents. (Also See: *Advanced Refunding*).

Regular Employee - An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's classification tables, and whose position is established in the position control system.

Reimbursement – A sum (1) that is receiving by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reinsurance - An arrangement under which an insurer passes risk and obligations to another insurer. Reinsurance serves several purposes, including reducing risk, diversifying exposure, and providing financial flexibility.

Rents and Royalties - Revenues collected from rents and proceeds for use of public property or other assets. This source is a subcategory of Miscellaneous Revenue.

Reorganization - Reorganization refers to changes in the budget and reporting structure within or between funds, departments or divisions.

Repairs and Maintenance - Expenditures for the repair and maintenance of all equipment and supplies, buildings, structures and grounds.

REPO – *See: Repurchase Agreement.*

Repurchase Agreement – An agreement in which a government entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to reply the cash plus interest in exchange for the same securities.

Request for Proposal (RFP) – A solicitation for professional services necessary to address a particular deficiency, problem, or point of interest – Proposals are sought to determine whether or not there are qualified entities or individuals who can address the particular issue. These proposals often included the firm's or individual's approach to the problem, a history of their achievements, and their ability to complete the work necessary to address the issue. (Also see: *CCNA*).

Request for Qualifications (RFQ) – A document describing a project for which professional services are required and requesting a statement from service providers as to how they would be able to deliver the services necessary to complete the project. It is much like a Request for Proposals, but the price of a contract is not the primary criteria for review.

Reserves - An account used to indicate that a portion of fund equity is restricted for a specific purpose. Included in reserves is budgeted cash forward for the subsequent year. A reserve for contingencies may be provided in a sum not to exceed 10% of the total budget.

Resolution – A special or temporary order of a legislative body that requires less formality that an ordinance. Resolutions are often used to establish policy versus formal law.

Restricted Assets – Assets whose use are subject to constraints that are either externally imposed by creditors, grantors, contributors, or other governments, or that are imposed by law.

Restricted Net Assets – A component of net assets calculated by reducing the carrying value if restricted assets by the amount of any related outstanding debt.

Restricted Reserves - That portion of a fund's equity which is legally restricted for a specific purpose and is not available for appropriation.

Restricted Revenues – Revenues which are legally or otherwise restricted for a specific purpose and are not available for appropriation such as bond revenues, earmarked grants or grants given for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

Revaluation – The periodic reassessment of property values as undertaken by the County Property Appraiser.

Revenue Bonds – See: *Special Revenue Bonds.*

Revenues - Those receipts which increase a fund's financial resources other than from interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

RFP – See: *Request for Proposal.*

RFQ – See: *Request for Qualifications.*

Right-of-Way – A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a road, trail, water line, sanitary sewer or other public uses. (Also See: *Easement*).

Risk Management – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Roll-Back Rate - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

ROW – See**:** *Right-of-way*.

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).