



# ANNUAL OPERATING BUDGET 2015 - 2016



City of Miami Gardens, Florida

Improvements to North Dade Optimist Community Center and  
Rolling Oaks Walking Trail completed in FY 2015



*City Council*

**Honorable Oliver Gilbert III, Mayor**

**Felicia Robinson, Vice Mayor**

**Lillie Q. Odom, Seat 1**

**Lisa Davis, Seat 2**

**Rodney Harris, Seat 3**

**Felicia Robinson, Seat 4**

**Erhabor Ighodaro, At Large**

**David Williams Jr., At Large**

*City Manager*

**Cameron D. Benson**

*City Attorney*

**Sonja K. Dickens, Esq.**

*City Clerk*

**Ronetta Taylor, MMC**

*Executive Staff*

**Vernita Nelson, Assistant City Manager**

**Craig Clay, Assistant City Manager**

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

# *City of Miami Gardens, Florida*

## **Vision Statement**

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

## **Mission Statement**

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Miami Gardens**

**Florida**

For the Fiscal Year Beginning

**October 1, 2014**

Executive Director

# Mayor and City Council



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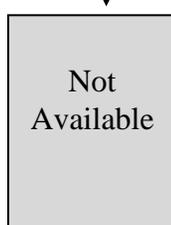
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# *City of Miami Gardens*

## **CITY MANAGER'S BUDGET MESSAGE FOR FY 2016**

Dear Mayor and City Council:

Presented herein is the City of Miami Garden's FY 2016 annual budget. In FY 2015, the County Property Appraiser, for the first time since FY 2009, reported an increase in the City's taxable value. FY 2015 offered a glimmer of hope, suggesting a departure from the previous difficulties faced by municipalities across the Country. Our FY 2015 end-of-year projection estimates a surplus of approximately \$484,000. A portion of the surplus (\$240,000) is re-appropriated in the FY 2016 budget. This budget reflects additional positive growth of 4.1% over the FY 2015 taxable value. This budget proposes the same millage rate as last year, 6.9363 mills. This rate will generate additional revenue of \$931,352 from ad valorem taxes compared to FY 2015. Included are increased projections from State Revenue Sharing (\$377,189) and increased projections from sales tax revenue (\$518,655).

Although we are pleased with the direction of the City's tax base and with the positive signs from other revenue sources, we will maintain our conservative approach to operations. We will continue to assure proposed spending is consistent with the public purpose and consistent with upholding our vision and mission statements presented earlier.

### **Economic Development – Building a Community**

Public investment by federal, state, and local government builds a community's capital stock by devoting resources to its basic physical infrastructure. The investment is typically in roads, water and sewer lines, sidewalks and public park amenities. Economic development is driven by public investment and will lead to higher productivity and higher living standards. Last year, you approved a comprehensive Bond Implementation Plan. The Plan represents a \$60 million investment by the City and its residents into its future. Investments in public capital have many benefits and cannot be measured simply in dollars and cents. Providing safer streets, improved recreational opportunities for children, exposure to careers in emerging fields and delivering healthy exercise alternatives for the elderly are benefits and amenities we are committed to providing.

Public services and infrastructure contribute to the City's quality of life and influences business growth and location. Businesses as well as workers will use public amenities and benefit from improved infrastructure. Public investment in education, recreation and infrastructure is positively related to local business activity and growth. While our residents have invested in themselves, we've focused on two (2) major economic development strategies to complement their investment; 1) business recruitment and 2) business creation, retention, improvement and expansion. Over the next three to five

(3–5) years, the City of Miami Gardens estimates the infusion of approximately \$700 million of private sector capital investment through commercial development. The City’s largest taxpayer, Sun Life Stadium, home to the Miami Dolphins and the University of Miami Hurricanes is undergoing substantial renovation. While the demolition related to this renovation impacted our tax base negatively (overall \$40 million decrease in value due to demolition), the long-term effects will be realized after completion. Stadium officials will be poised to compete for future Super Bowls, College Football National Championship games, international soccer events, world class concerts and many other events to boost the local economy.

## GENERAL FUND

Last year we announced the opening of a brand new 71,000 sq. ft. building. Today we call it “home”. This year, we will open the doors to a new Police Headquarters, establishing an unprecedented public safety presence in the middle of our City’s downtown. A key priority to our residents is the challenge of dealing with crime. Our City has a crime rate lower than Fort Lauderdale, Orlando, Aventura and Miami Shores.

**Table #1: Crime Rate**

Ordered by Crime Rate per 1,000		
City	Change in Crime Rate 2013 to 2014	Crime Rate Per 1,000 Residents
Medley	9.00%	291.04
Miami Beach	-4.00%	112.69
Opa Locka	-17.10%	92.87
Orlando	-1.80%	73.76
Lake Worth	-7.00%	65.92
Pembroke Park	-14.90%	65.6
St Petersburg	3.80%	64.66
Fort Lauderdale	-8.30%	59.91
Riviera Beach	-12.80%	57.93
Homestead	-11.70%	57.44
Wilton Manors	-1.80%	56.25
Aventura	-2.90%	55.15
North Miami	0.50%	54.64
Miami Shores	10.30%	54.54
West Palm Beach	-0.20%	53.88
South Miami	-26.30%	53.22
Lauderdale Lakes	-14.70%	52.39
Pompano Beach	-9.90%	51.95
Delray Beach	-13.20%	50.48
Hollywood	-2.40%	49.31
Miami Gardens	-6.40%	48.63
Oakland Park	-17.90%	47.07
All Miami Dade County Avg	-4.40%	47.04
Hallandale	-17.30%	46.14
North Miami Beach	-2.20%	46.06
Dania Beach	-15.20%	44.28

Higher Crime Rates Than Miami Gardens

Many factors are responsible for our continued decrease in crime. Proactive policing, educating our citizenry and providing opportunities to interact with police in a positive manner are all contributing factors to the overall decrease in crime. Pride in your community and concern for your surroundings also contributes to decreases in crime. This budget shifts Code Enforcement, a very key component in neighborhood enhancement and safety efforts, to the Police Department. Operationally, this move will allow our code enforcement officers to work with sworn police officers more effectively. Crime is a top priority of this Administration and is addressed in this budget as our top funded municipal priority at over 50% of total General Fund expenditures.

The City Hall complex and Police Headquarters will increase maintenance costs and insurance premiums in the General Fund by \$290,880. The City will incur additional debt payments totaling \$799,811. These estimates are included in this proposed budget.

Pension rates for entities in the Florida Retirement System increased as of July 1, 2015. The largest impact is on members of the legislature whose status has changed and members of the general employee class. Additional pension costs total \$455,000. This budget does not include the purchase of any new vehicles, as such; we've maintained level funding for vehicle maintenance and repairs. Increases are estimated for premiums on health insurance and property and casualty insurance at an overall rate of about 4%. Brokers have been hired to work on the City's behalf and if necessary, updates will be made during the first or second budget hearing for insurance estimates.

Cost of Living Allowances (COLA) are not included in this proposed budget. Research was completed to determine if an across the board pay increase would fit into the City's budget. The increase would have added nearly \$400,000 to the expenditure budget. It is the Administration's intention to carefully review our financial position this year to examine the possibility of reinstating COLA increases in the future. The following personnel adjustments will be made:

**Table #2: FY 2016 Personnel Adjustments**

<b>Position</b>	<b>(Reduction)/Addition</b>
1 Additional Code Enforcement Officer	\$56,203
11 Police Officers under the Community Oriented Policing (COPS) Grant round IV	854,656
Assistant Development Services Director	116,390
City Engineer	-116,390
Tree Specialist	75,118
<b>TOTAL ADDITIONAL PERSONNEL COST</b>	<b>\$985,977</b>

**Major Revenues**

In building a budget, we usually look at revenues first. Administration is aware of the following for FY 2016 revenue:

- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the taxable value of real and certain personal property. In Miami-Dade County, each municipality sets a tax rate based on its needs and levies this as a dollar cost per \$1,000 of taxable valuation. We propose a flat tax rate in this budget of 6.9363 mills. The City's final taxable value provided by the Property Appraiser's Office in July 2015 was \$3.586 billion; this reflected an increase of 4.1% from FY 2015 taxable value. Using the new July 1 taxable value, our roll back millage rate is 6.3235 mills which would generate \$2,087,763 less in taxes. This budget is balanced at the current millage rate of 6.9363.
- **State Revenue Sharing:** Created by the State of Florida to ensure revenue parity among local governments statewide, State Revenue Sharing is comprised of various State-collected revenues including a portion of the State's sales and gas taxes. As of July 1, 2015, the City received the State's projection for State Revenue Sharing and Half Cent Sales Tax. The projection for FY 2016 for all three revenues is \$14.14 million, an increase of \$203,732
- **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. Last year, the major reason for the general fund shortfall was due to the reduction of Florida Power and Light (FPL) franchise fees. Prior to last year, this revenue source was consistently budgeted at approximately \$4.3 million. Due to the reduction from FPL, our FY 2016 projection is \$3.3 million. We have generally been unable to accurately anticipate electric franchise fees since we do not receive the information from Miami-Dade County until the end of August. The County has committed to providing information in a timelier manner. Natural gas franchise fees are collected by Miami-Dade County on our behalf and remitted back to the City.
- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services – water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water and-Sewer Department is net after the City's portion of a past General Obligation Bond payment is deducted (Quality Neighborhood Improvement Program Bond). The Cities of North Miami Beach and Opa Locka are the other utility providers in Miami Gardens. The budget for FY 2016 is \$7.51 million.
- **Half-Cent Sales Tax:** The Half-Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. For Miami-Dade County, the tax rate is 7%. This tax is collected by the State of Florida and allocated to cities and counties by statutory formula. The distribution is based largely on population rather than point-of-sale. The City of Miami Gardens expects to receive \$8,532,881 from this source in FY 2016. This is \$923,979 more than FY 2015.

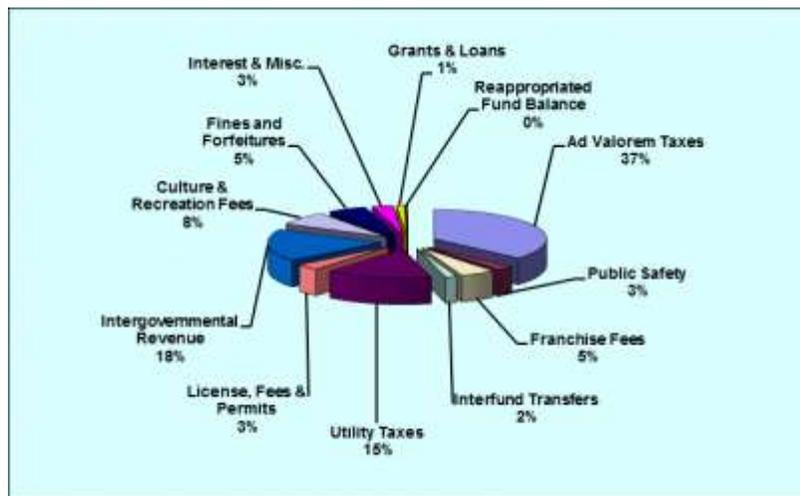
- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax licenses, alarm and landlord permits, certificates of use, parks and recreation fees, interest earnings, other operational revenues, and fines and forfeitures. Some of these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

Many local revenues are population sensitive and we believe they will remain fairly steady for the coming year. The total of other local revenue is estimated at \$14,538,769 or an increase of 3.4% over the FY 2015 budget. The increase is attributed to revenues derived from off-duty police services, false alarm fines and Jazz in the Gardens.

The above represents 98.2% of total General Fund Revenues. The remaining 1.8% of revenues includes items such as internal service charges, and miscellaneous State and County-shared revenues.

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

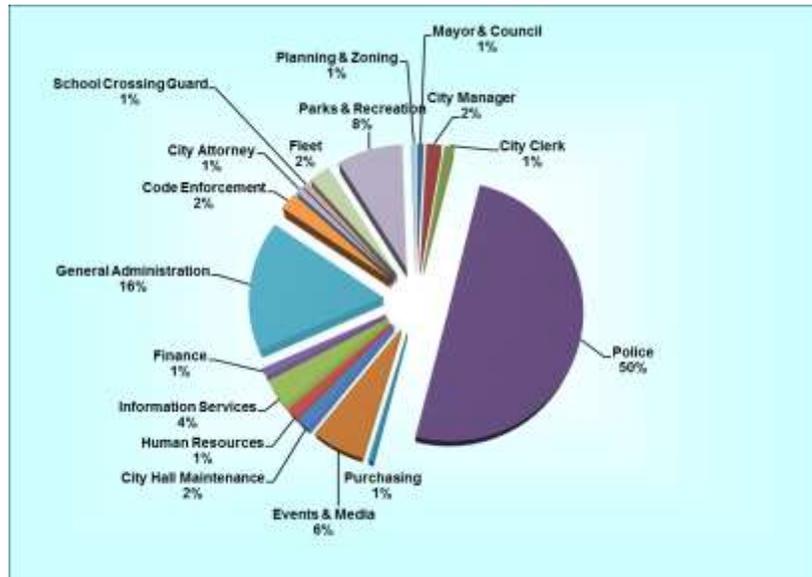
**Chart #1: General Fund Revenues for FY 2016**



## Expenditures

The other side of constructing a budget is expenditures. Usually, the largest of these are employee-related costs such as salaries and benefits expenses. The City has not budgeted a COLA in the FY 2016 budget. The Florida Retirement System's implementation of a mandatory 3% retirement contribution continues. This budget provides partial funding for an additional eleven (11) police officers from the new Community Oriented Policing Grant the City was awarded.

**Chart #2: General Fund Expenditures for FY 2016**



## Transfers

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

## **TRANSPORTATION FUND**

The Transportation Fund is primarily funded by revenue from the Citizens' Independent Transportation Trust (Transportation Trust or C.I.T.T.). The Transportation Trust is the 15-member body created to oversee the People's Transportation Plan funded with the half-penny sales surtax. As a result of a settlement with the Citizens Independent Transportation Trust (C.I.T.T.) in FY 2012, the City established three (3) separate C.I.T.T. budget divisions: 1) For deposit of the settlement monies. These funds have fewer restrictions than routine allocations the City receives annually, thus they need to be accounted for and used separately. These funds must be for transportation uses; 2) The City established an operating Division for the regular C.I.T.T. funds in October

2012. Same restrictions on their use as applicable to other Miami-Dade County Cities; 3) C.I.T.T. transit-restricted funds. These must be used to further transit within the City or the funds must be returned to the County. We are proud to announce the launching of an in-City circulator to help transport people to major City destinations without having to transfer to County transit two or three times.

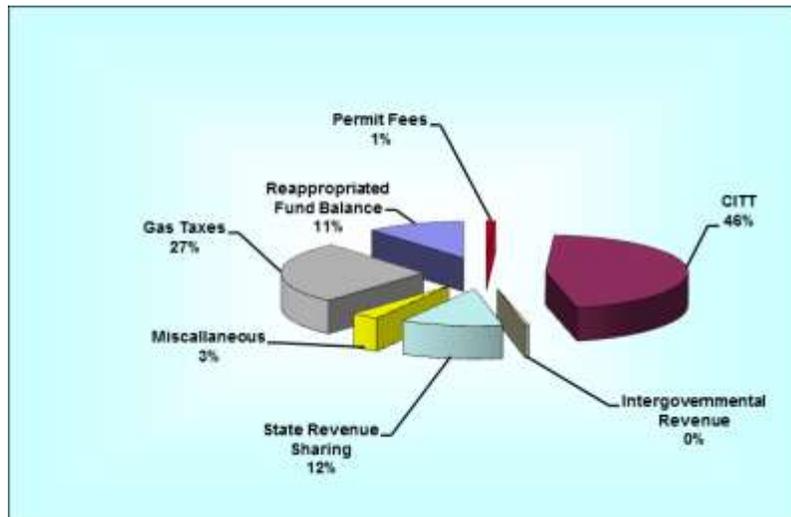
**Revenues**

The Transportation Fund has four (4) principal sources of operating revenue. Two (2) of these are local gas taxes enacted by the County and State and shared with the municipalities. The First Local Option Gas Tax is a 6-cent per gallon levy by the County Commission and is expected to bring the City \$1,560,000 in revenue for FY 2016, nearly the same as the FY 2015 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 \$600,000 for FY 2016.

The third major revenue source in the Transportation Fund is State Revenue Sharing. State Statutes require 26% of all City allocated State Revenue Sharing be used for transportation expenses. The other 74% is revenue to the General Fund. State Revenue Sharing for transportation purposes is estimated by the State at \$911,880 for FY 2016.

The fourth major revenue is the County’s Transportation Surtax which the City will be receiving on a monthly basis in FY 2016. It is estimated to be approximately \$3.6 million a year.

**Chart #3: Transportation Fund Revenues by Percentage**



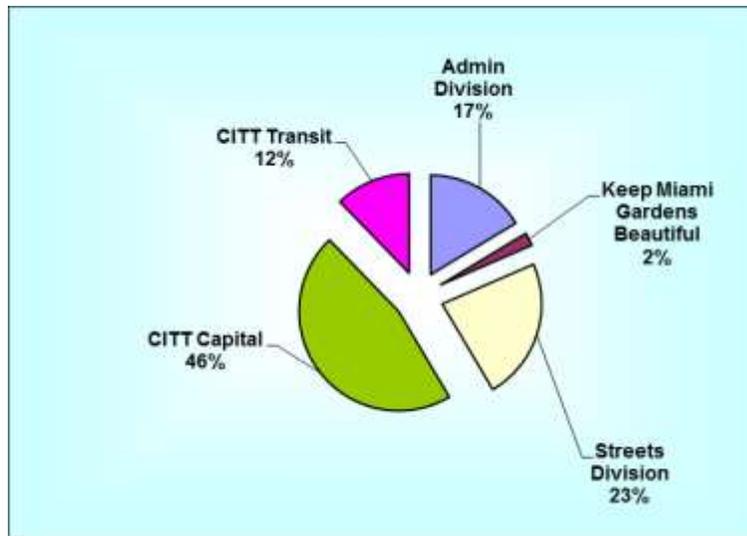
**Expenditures**

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

The *Keep Miami Gardens Beautiful* (KMGB) program continues to operate at the same level as FY 2015. KMGB has had an extremely successful year working with community groups to enhance the looks of many neighborhoods. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. The Division works extensively with local schools for its Earth Day and other environmental programs. In FY 2015, the KMGB program worked with local community organizations to plant over one hundred (100) trees throughout the community.



**Chart #4: Transportation Fund Expenditures by Division**



**DEVELOPMENT SERVICES FUND**

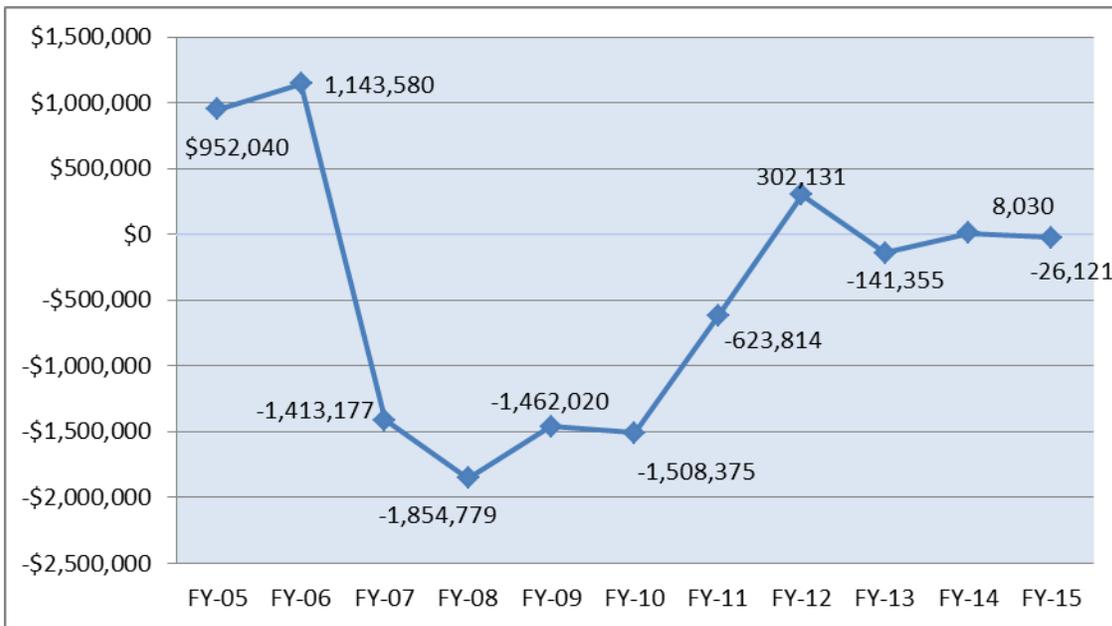
The City’s Development Services Fund was created to account for those activities principally designed to serve the City’s development community. The Fund in past years consisted of the two (2) operating Divisions: The Planning and Zoning Services Division and the Building Services Division within the Department of Building and Code Compliance. In FY 2015, the Planning and Zoning Services Division was transferred to the General Fund in accordance with Florida Statute.

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

**Revenues:**

In the past, this fund has required major subsidies from the General Fund totaling \$4,448,285 from FY 2008 to FY 2010. For FY 2015, the Finance Department is projecting a small deficit of \$26,121 at year-end. With some of the transition of owners of some of the commercial area, and the sale of the City’s economic development properties, it is believed permit revenues will increase in the near future. The budgeted revenues are \$1,645,656 which we anticipate will breakeven for FY 2016.

**Chart 5: Deficit/Surplus in the Development Services Fund**



**STORMWATER UTILITY FUND**

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. For FY 2016, the Department has thirteen (13) employees.

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 increased in twenty-four (24) years.



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

## **Revenues**

One-hundred (100%) percent of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee. In FY 2013, staff proposed to the City Council to utilize the “uniform method of collection” which allowed the fee to be billed under the ad valorem tax bill as an assessment instead of through utility billing. This method will provide better accountability of billing which will include vacant properties without utility services, as well as, the collection of any delinquent amount collected through tax sales. There are approximately 77,000 ERUs in Miami Gardens and a projection of \$3.56 million in revenues is anticipated.

## **Expenditures**

Expenditures in the Stormwater Utility involve operations and projects. For FY 2016 these include neighborhood drainage improvements throughout the City. It includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

## **SPECIAL REVENUE FUND**

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

## **CAPITAL PROJECTS FUND**

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 2016 budget includes a transfer of \$5,905,368 from the General Fund to the CIP Fund.

## **Revenues**

Revenues in the Capital Improvements Fund generally consist of four types: grants, bonds, transfers from operating departments and interest earnings. Any unspent bond proceeds of the \$60 million General Obligation Bond for improvements of Parks and Recreation facilities and the purchase of crime prevention equipment from FY 2015 will automatically be carried forward to FY 2016.

## **Expenditures**

There are three (3) employees budgeted in this fund. Two (2) project managers and one (1) administrative position. 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**

The City is designated an Entitlement City for the purposes of receiving Community Development Block Grant (CDBG) funds from the United States Department of Housing and Urban Development (USHUD). The City was notified our allocation for FY2016 will be \$1,000,644. This is a slight increase from FY2015.

In our Neighborhood Stabilization Program (NSP), we continue work on the foreclosed homes purchased in FY2010 and FY2011. Under this program, the homes are being renovated and sold to income eligible first-time homebuyers. Additionally, we have allocated a portion of this funding to a future multi-family housing and commercial development located on the corner of NW 207 Street and NW 27 Avenue, known as the Commons, which will begin construction in FY 2016.

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



*Before & After of Property Improvement*

## **DEBT SERVICE FUND**

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

As your City Manager, it is my belief we are well on our way to fulfilling the promises we have committed to our residents. As we move the City forward

together, we understand there will always be challenges. Our job is to move past those challenges and provide services to our children, families and seniors in the most effective way we can. It will be our energy, passion and commitment in making our residents proud of the City where they live, work and play. The FY 2016 budget provides what is believed to be the essential level of City operations necessary to responsibly carry out the duties of addressing our fiscal and fiduciary responsibilities. The budget continues to provide the foundation for the vision our residents had when they incorporated. It is believed we will be able to operate effectively for the coming year.

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

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

It is encouraging having an opportunity to serve this City called Miami Gardens. It is an honor to be a part of the Miami Gardens team and I want to thank the Mayor and City Council for the opportunity to serve you and the proud residents and business owners of the City. It is a privilege to work day in and day out with staff members willing to take the extra step ensuring essential services are being provided throughout the City on a daily basis – I truly appreciate each and every employee's efforts.

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

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

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Cameron D. Benson". The signature is stylized and cursive.

Cameron D. Benson  
City Manager

# Users Guide to the FY 15-16 Proposed Budget Document

## **The Budget**

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

## **Table of Contents and Users Guide to the Budget**

This introductory section is designed to familiarize the reader with the City of Miami Gardens and the budget process itself. Governmental budgeting can be a confusing maze of actions, deadlines and legal requirements. This section provides the reader with an overview of the process and summaries of the critical policy issues that drive the budget. Bookmark is set up accordingly to the "Table of Contents" listed on page 7. Hyperlink is established for the Budget Summaries Schedules on page 68, Budget Related Charts and Graphs on page 183, and Statistical Section on page 272.

## **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 2015-2016 Revenue Manual**

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

### **2. Glossary**

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

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

This appendix consists of the principal approval documents used to establish the annual budget. The Form DR-420 is the required form to set the City's millage. It is sent to the County Tax Collector immediately after the adoption of the final tax resolution. The tax rate resolution is the document that actually establishes the tax rate for the coming year. It must be read and approved at two separate public hearings prior to adoption. The budget ordinance is the formal approval of the actual FY 2015-2016 operating and capital budget. This ordinance also must be approved at two separate public hearings prior to adoption. The ordinance adopts the actual appropriations for each fund and establishes the rules for budget administration.

## City Overview

The City of Miami Gardens, Florida, was incorporated on May 13, 2003, as the 33<sup>rd</sup> 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 2<sup>nd</sup> Avenue on the East, to NW 47<sup>th</sup> and NW57 Avenue on the West, and from the Broward County line on the North, to NW 151<sup>st</sup> 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



*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.*

many Caribbean residents. It is the home to the Miami Dolphins at Sun Life Stadium and to Calder Casino and Race Track. It has vibrant commercial corridors along the Palmetto Expressway serving as a central shopping district for the furniture trade, and along North U.S. 441 serving the automobile trade.

The 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, code enforcement, planning and zoning services, building services, public works, stormwater utility, community development, parks and recreation, and school crossing guards. Fire rescue services, sanitation and library services are provided by Miami-Dade County.



## Quick City Facts & Photos

Number of Residents	108,160
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	545
Police (does not include School Crossing Guards),	
Number of budgeted positions	285
Vehicular patrol units	128
Public Works	
Miles of Streets	350

Miles of Canal	10
Parks and Recreation:	
Number of parks	18
Playgrounds in City parks	11
Number of City Pools	5
Tennis courts	7
Basketball Courts	17
Special Recreation Facilities	3
Miami Gardens Community Center	
Sun Life Stadium	
Calder Casino and Race Track	
Libraries (County):	
North Dade Regional	1



*Lou Rawls Performing Art Center  
Florida Memorial University*



*Chapel at St. Thomas University*



*Calder Casino and Race Track*



*Sun Life 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 27 of this book, displays the relationships between the various organizational units of the City government.

The Mayor nominates and the City Council appoints three 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 are 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 Garden’s future population estimates would remain constant based on the growth rates at the 2000 Census level.

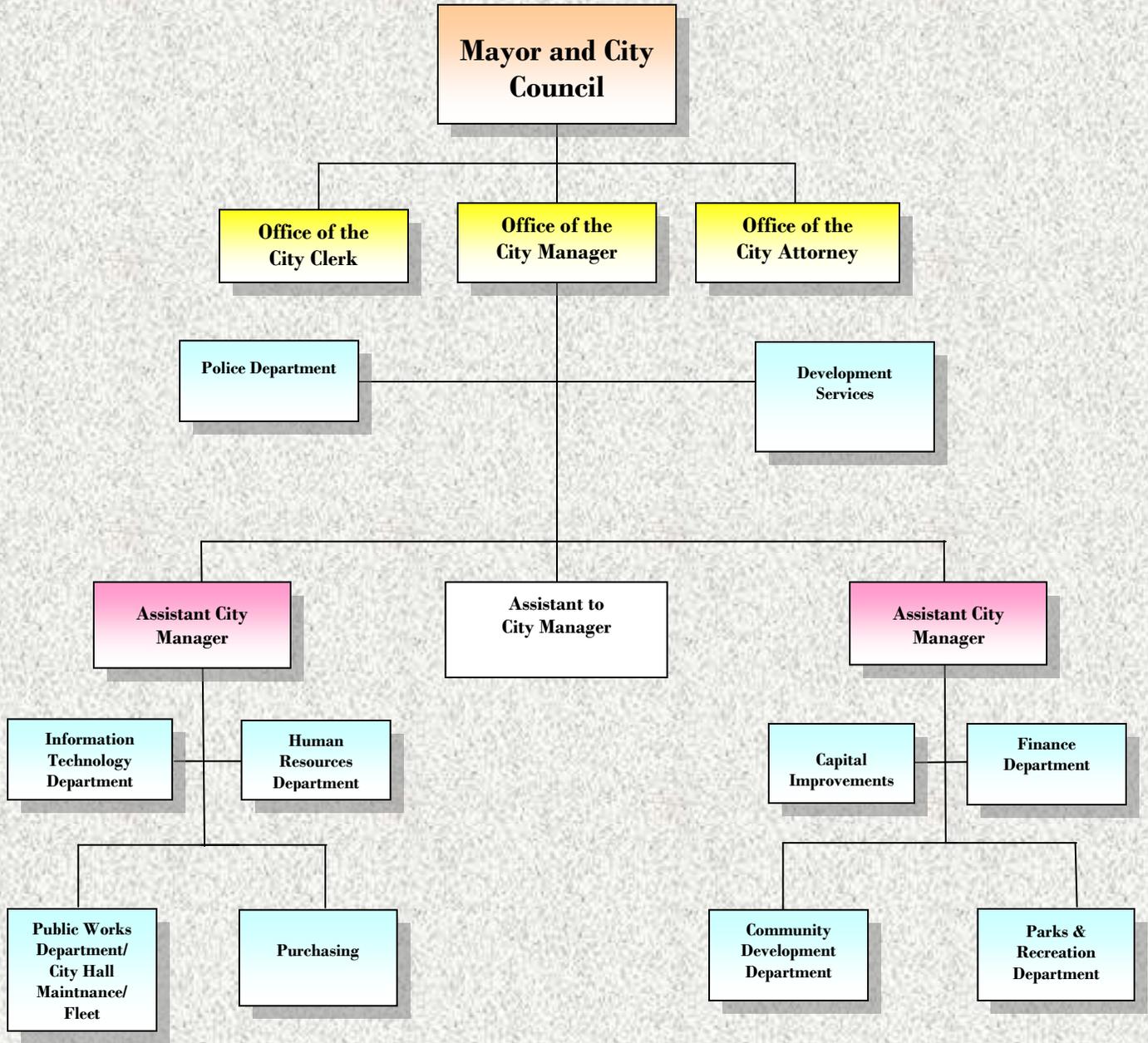
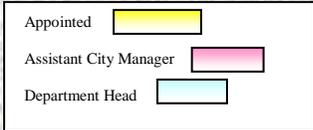
**Population Estimates & Projections - Miami Gardens  
Per U.S. Census Data (2000- 2030)**

Year	Miami Gardens Population	Miami Gardens Estimated Growth Rate	Miami Gardens Actual Growth Rate
2000	100,809		
2004	105,414	4.57%	4.57%
2006	107,567	1.14%	2.05%
2007	109,200	1.50%	1.52%
2008	111,171	1.11%	1.81%
2013	107,147	-1.78%	-3.62%
2015	108,160	<b>4.00%</b>	.90%
2020	<b>115,858</b>	<b>4.00%</b>	
2025	<b>119,333</b>	<b>3.00%</b>	
2030	<b>122,913</b>	<b>3.00%</b>	

# Aerial Map of Miami Gardens



Ft. Lauderdale  
10 miles  
Miami 10 miles



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

# Summary of Authorized Positions

History of	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
Positions by Fund/Dept	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>GENERAL FUND</b>													
Legislative	1	1.5	2	2	2	2	3	0	0	0	0	0	0
City Manager	5	5	5	8	9	9	10	9	7.5	7.7	7.2	7.7	11
City Clerk	1	2	2	2	4	4	4	7	7	7	8.5	9	9
City Attorney	0	0	0	0	0	0	3	3	3	3	3	3	3
Human Resources	2	3	3	7	8	9	9	9	8	8	9	9	8
Finance	0	2	4	7	7	7	7	7	6.5	7	7	7	7
Planning & Zoning	0	7	8	8	8	7	6	6	5	5	3	1	1
City Hall Maintenance	0	0	0	0	0	0	0	0	0	0	2	3	3
Code Enforcement	0	15	18	24	24	24	27	24	23	22.5	21.5	21.5	22.5
Law Enforcement	37	39.5	42	213.5	242.5	283.5	301	292	289.5	288.3	298.3	294.3	304.8
Parks & Recreation	0	20	119.5	110.5	104.5	106	119.5	105.5	96.2	96.05	93.4	88.42	85.62
Purchasing	0	2	2	2	3	4	4	4	4	4	4	4	4
Information Services	0	1	2	3.5	7	9	11	11	12	12	12	11	11
Fleet	0	0	1	2	2	2	3	3	3	3	3	3	3
<b>General Fund</b>	<b>46</b>	<b>98</b>	<b>208.5</b>	<b>389.5</b>	<b>421</b>	<b>466.5</b>	<b>507.5</b>	<b>480.5</b>	<b>464.7</b>	<b>463.55</b>	<b>471.9</b>	<b>461.92</b>	<b>472.92</b>
<b>TRANSPORTATION FUND</b>													
Administrative Division	0	3	3	3	5	4	4	4	3	4.3	4.3	3.3	3
KMGB Program Division	1	1.5	1.5	2	2	2	2	2	2	2	2	2	2
Streets Division	0	12	21	23	25	25	25	25	27	27	25	25	25.75
CITT - Capital	0	0	0	0	0	0	0	0	0	0	0	2.3	2.3
CITT - Transit	0	0	0	0	0	0	0	0	0	0	2	3	3
<b>Transportation Fund</b>	<b>1</b>	<b>16.5</b>	<b>25.5</b>	<b>28</b>	<b>32</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>32</b>	<b>33.3</b>	<b>33.3</b>	<b>35.6</b>	<b>36.05</b>
<b>DEVELOPMENT SVCS. FUND</b>													
Building Division		7	10.5	24	32	27.5	19	18	16.5	16.5	15.5	15.5	15.1
<b>Development Services Fund</b>		<b>7</b>	<b>10.5</b>	<b>24</b>	<b>32</b>	<b>27.5</b>	<b>19</b>	<b>18</b>	<b>16.5</b>	<b>16.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.1</b>
<b>CDBG Fund</b>													
CDBG Department				4	4	4	8	8	8	6.5	5	5	5
<b>CDBG Fund</b>				<b>4</b>	<b>4</b>	<b>4</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>6.5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>CAPITAL PROJECTS FUND</b>													
CIP Operating Division				2	3	3	4	4	5	5	5	3	3
<b>Capital Projects Fund</b>				<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>
<b>STORMWATER FUND</b>													
Stormwater Utility Division				4	12	12	12	12	14	14	14.5	12.7	12.65
<b>Stormwater Fund</b>				<b>4</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>14.5</b>	<b>12.7</b>	<b>12.65</b>
<b>TOTAL CITY POSITIONS</b>	<b>47</b>	<b>121.5</b>	<b>244.5</b>	<b>451.5</b>	<b>504</b>	<b>544</b>	<b>581.5</b>	<b>553.5</b>	<b>540.2</b>	<b>538.85</b>	<b>545.2</b>	<b>533.72</b>	<b>544.72</b>

**Notes:**

- (1) Two additional staff for Events & Media Division and Special Project Administrator under the City Manager's Office. The Organizational Development & Training Specialist to be transferred from Human Resources Department.
- (2) Organization Development Training Specialist to be transfer to the City Manager's Office.
- (3) Additional Code Compliance Officer
- (4) 11 additional Police Officers for COPS IV
- (5) Restructure of Department eliminating part-time positions to provide funding for full time positions to provide efficiency.

# Miami Gardens' 2016 Budget Process

## Budget Process and Calendar

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

## The Planning Phase

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

## The Preparation Phase

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

## The Review Phase

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

Final refinements continued until the preparation of the proposed budget was completed and submitted to the Mayor and City Council for their consideration at the July 22<sup>nd</sup> meeting.

## The Adoption Phase

At their July 22<sup>nd</sup> regular City Council meeting, a proposed balanced budget is presented to the Council. At this meeting, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of state statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may, at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate.

At this July's meeting, Council sets the tentative millage rate at 6.9363, which is the current millage rate. State law requires that two formal public hearings be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The dates are September 8<sup>th</sup> and September 23<sup>rd</sup>.

Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is set for the evening of September 8, 2015. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time will be set for the final public hearing, which is currently on September 23, 2015. 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 2015-2016 Budget Schedule

**Wednesday – February 25**  
Distribution of Budget Worksheets

**March 6 – June 1**  
Preparation of Budget by Directors and Staff, Review by Finance and Assistant City Managers

**JUNE 1**  
Property Appraiser provides Preliminary taxable values.

**June 30**  
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).

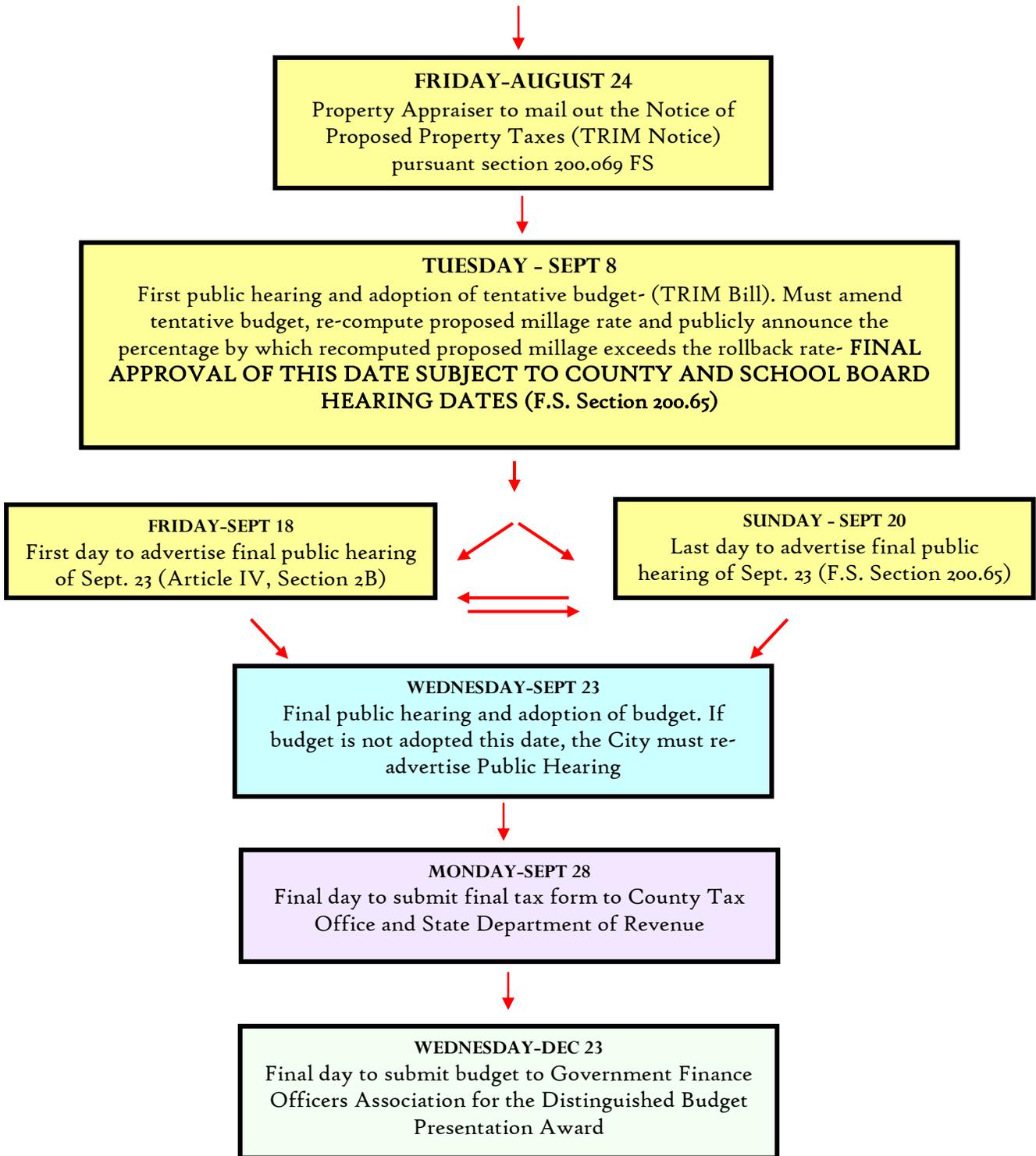
**JULY 17**  
Transmittal of budget to Mayor and City Council

**JULY 22, 2:00 p.m.**  
Budget Workshop with City Council

**WEDNESDAY-July 22**  
**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.

**Tuesday-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 2015/2016 Budget Schedule (Cont'd)**



## Significant Financial Policies

1. The annual operating budget of the City of Miami Gardens, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. The City recognizes 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 Plan Budget (CIP), consistent with state requirements, which shall schedule the funding and construction of projects for a five-year period. The CIP Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.
6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
7. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, sexual orientation, national origin, physical handicap or other non-merit basis.
8. Budgets for all City Funds and all other City expenditures, shall be under City Council appropriation control.
9. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.

10. Copies of the proposed and final budgets shall be provided at the North Dade Regional Public Library, posted on the City's website, and shall be available for inspection and copying at the office of the City Clerk. Copies of the proposed budget shall be provided at no charge at all public hearings and workshops.

## Balanced Budget

1. **Balanced Budget Requirement**: The operating budget of the City of Miami Gardens shall be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or as reserves to be carried forward. Under ordinary economic conditions, the use of fund balance forward should not exceed .25 mills equivalent.
2. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions.
3. Revenue estimates will be made on a reasonable, conservative basis to ensure 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 several special revenue funds as described immediately below.
    - A. **Transportation Fund (10)** – The Transportation Fund is used to account for the revenues the City receives from the State-shared local option gas funds, and other revenues designated for transportation purposes. It is the operating fund for the City’s Public Works Department.
    - B. **Grant Fund (12)** – The Grant Fund is used to account for all operating grants that the City receives from the State or Federal Program for a specific purpose.
    - C. **State Housing Initiative Partnership Grant (SHIP) Fund (13)** – The State Housing Initiative Partnership Grant (SHIP) Fund is used to account for revenues and expenditures of the City’s SHIP Program.
    - D. **Community Development Block Grant (CDBG) Fund (14)** – The Community Development Block Grant Fund is used to account for revenues and expenditures of the City’s CDBG Department. The City is an entitlement community under the U.S. Department of Housing and Urban Development (HUD).
    - E. **Development Services Fund (15)** – The Development Services Fund is the accounting entity for the City’s Building Department. The fund was established to capture a record of fees and expenses oriented toward the building and development industry to ensure that these service costs are largely recaptured by the users.

F. **Special Revenue Fund (16)** – The Special Revenue Fund is used to account for the proceeds from specific, earmarked revenues such as impact fees and Law Enforcement Training Trust Fund.

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

3. **Capital Project Fund (30)** – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds) or capital improvements. This fund serves as an operating fund for the construction of various projects and will receive grants and other project-oriented revenues.

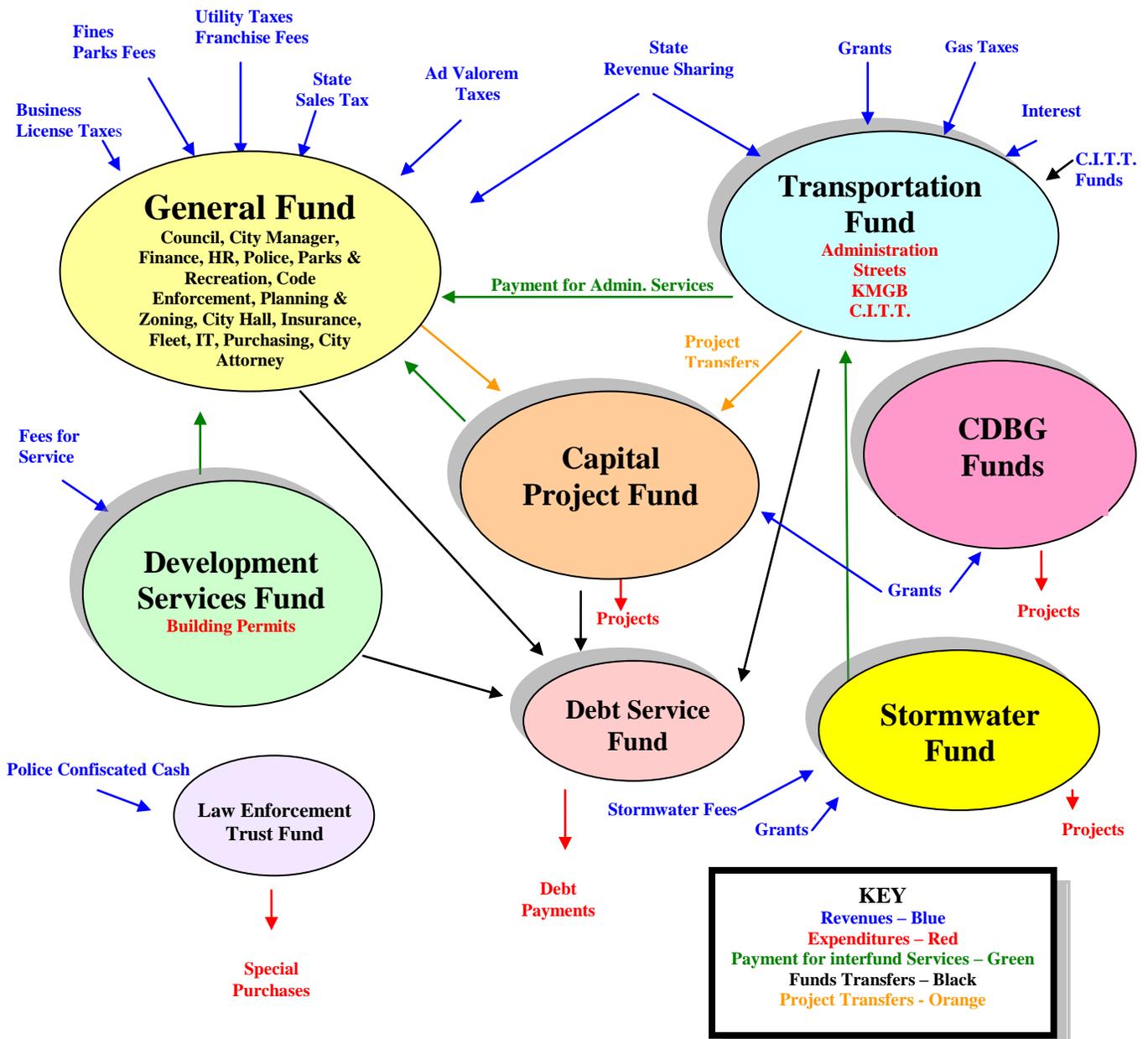
4. **Debt Service Funds (21)** - Debt Service Funds account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds). The City currently has one Debt Service Fund.

- Proprietary Fund Types:

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

A. **Stormwater Utility Fund (41)** – The Stormwater Utility Fund is used to account for revenues and expenditures related to the City’s stormwater utility operation. Major revenues include the \$4 per month stormwater utility fee and grants.

# Major Operating Funds Relationship Chart



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

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

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

## Expenditure Policies

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

1. The City Manager shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided.
2. The City manager shall undertake periodic staff and third party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
3. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.
4. Normal maintenance requirements necessary to sustain the basic asset value will be included in the budget of the proper operating fund.
6. Contractual obligations and compensation plans for employees will be provided, including estimated pay-out amounts for accrued personal leave.
7. Capital for major improvements and automation of services will be based on multiple-year planning and cost benefit analysis.
8. Working Capital Reserve - This reserve should be established in all operating funds where emergencies may occur. The amount recommended is a minimum of \$50,000 to \$500,000 depending on the size of the fund.
9. Each year, the risk manager shall prepare an estimate of amounts to be budgeted for workers' compensation, self-insured, and malpractice claims.

## Fund Balance Policy

### Purpose

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

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

### **Definitions of Fund Balance**

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

A. Non-Spendable Fund Balance

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

B. Restricted Fund Balance

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

C. Committed Fund Balance

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

D. Assigned Fund Balance

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

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

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

**E. Unassigned Fund Balance**

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

**Stabilization Arrangements**

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

**Comparison of Past Practice and GASB 54 Fund Balance Types**

<b>Past Practice</b>	<b>GASB 54 Format</b>
<b>Reservations:</b>	
Inherited: Inventories, Prepaids	<b>Non Spendable</b>
Legal restriction:	<b>Restricted</b>
Special Revenue Fund: Impact Fee	<b>Restricted</b>
Special Revenue Fund: Grants	<b>Restricted</b>
Development Service Fund	<b>Restricted</b>
Transportation Fund: Gas Tax	<b>Restricted</b>
Contractual restriction: Encumbrances	<b>Committed:</b> Contractual obligated
Capital Projects Fund	<b>Restricted:</b> Grant
<b>Unreserved, reported in</b>	<b>Assigned:</b>
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
<b>Unreserved, undesignated:</b>	<b>Unassigned:</b> General Fund Only*

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

**Specific Guidelines For Individual Funds**

**General Fund:** It is the objective of the City to pay as great a portion of operating expenses of the General Fund as possible from sources other than ad valorem taxes. Only to the extent that non-ad valorem tax sources of revenue are inadequate to support

services at desired levels should ad valorem taxes be considered for an increase. Service charges and fees for all general fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead from Proprietary Funds.

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

## Capital Asset Management Policies

- **Threshold:** The City will capitalize all individual assets and infrastructure with a cost of \$5,000 or more and a life of 5 years or more (except computers at 3 years).
- **Asset categorization:** The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
  - Land
  - Buildings
  - Improvements
  - Equipment
  - Infrastructure
    - Roads
    - Stormwater system
    - Sidewalks
  - Construction in progress
- **Infrastructure Accounting:**
  - Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the estimated historical cost method of valuation.
  - Method:
    - The City determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.

- The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.
- The City determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.
- **Capital Expenditure/Capital Outlay** – Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
  - Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
  - The City will use the straight line depreciation method.
  - There will be no depreciation on land or other assets with an indefinite life.
  - Construction in progress projects are not subject to depreciation until the projected is completed.
  - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- **Capital Assets** – Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
  - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
  - The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

- **Estimated useful assets life:** The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:
  - Land – indefinite
  - Buildings – 40 years
  - Improvements – 15 years
  - Equipment :
    - Cars – 5 years
    - Trucks – 10 years
    - Equipment – 5 years
    - Computer equipment – 3 years
  - Infrastructure:
    - Roads – 25 years
    - Stormwater system – 50 years
    - Sidewalks – 20 years
- **Five year capital plan:** The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.
- **Fixed Asset Accounting.** The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements set forth by GASB or its successor organization.

## Capital Expenditures & Debt Policies

### All Funds

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

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

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

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

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

### **Specific Guidelines**

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

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

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

**4. Revenue Bond Debt Limit:** Sale of revenue bonds shall be limited to that amount which can be supported by user fees and other associated revenues. Revenue bond coverage shall not be less than parity required coverage or as fixed in the approving bond documents. *While the City has no legal debt limit*, it is the City's policy that the total net annual general revenue bond debt service should not exceed 15% of the total net general purpose revenue and other funds available for such debt service. Net annual

debt service shall be gross annual debt service less estimated interest on debt service reserve accounts and funds from other governmental units designated for payment of such debt service.

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

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

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

- A. General obligation bonds: These bonds are secured by ad valorem tax beyond operating levels. All General Obligation Bond issuance must be approved by voters through a referendum. The State of Florida limits the General Obligation debt service not to exceed a tax of 2 mills.
- B. Covenant to Budget and Appropriate: This is a pledge that the City will consider making payment of debt service annually through the budget process.
- C. Special Revenue Bonds: These bonds are repaid by the pledge of specific governmental revenue such as public service tax, gas tax or sales tax. This bond requires that the revenue stream be used first to satisfy the bond covenants and then used for other governmental purposes.
- D. Special Assessment Bonds: This bond is secured by special assessments that the City can levy. This includes any improvements to streets, such as sidewalk program, lighting program, traffic calming devices etc.
- E. State Revolving Loan: This is a low interest loan offered by the State for water, sewer and stormwater improvements. This loan is secured by user fees charged by the jurisdiction.

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

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

**9. Debt Instruments:** The Finance Director shall choose the best structure of debt warranted by the market conditions and the project to be financed and recommend to Council for approval. The City also has the option of participating in one of the many

pool bonds, where local government have joined together to issue debt to gain economy of scale to reduce issuance costs and to obtain better interest rate.

- A. Fixed Rate Bonds: Fixed rate bonds have the future principal and interest payments scheduled until maturity from the time of issuance.
- B. Variable Rate Notes: Variable rate notes are when the amount of interest paid changes in reaction to market demands and investor’s preference. Variable rate debt should be used for two purposes: (1) as an interim financing device (during construction periods) and (2) subject to limitations, as an integral portion of a long-term strategy to lower the City’s effective cost of capital. Under either circumstance, when the cycle of long-term rates moves down to or near historic lows, consideration should be given to converting to a fixed rate.
- C. Line or Letters of Credit: When the use is considered prudent the City can enter in agreements with local banks or other financial entities to acquire loans or letters of credit that provide City access to funds under emergency circumstances to fund temporary cash flow demands.

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

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

**11. Refunding Criteria:** Periodic review of the City’s outstanding debt should be undertaken to determine refunding opportunities. The City may issue refunding bonds when advantageous, legally permissible, and when aggregate net present value saving,

expressed as a percentage of par amount for the refunding bonds, is within a target range of 3-5% or when the average annual savings are greater than \$10,000 per year.

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

- A. Debt Program Targets and
- B. Measures of Future Flexibility Targets;

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

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

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

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

**2. Periodic Review.** The Finance Director or other responsible persons should periodically review compliance with these procedures and with the terms of the related Tax Certificate to determine whether any violations have occurred so that such violations can be remedied through the “remedial action” regulations

(Treasury Regulation §1.141-12) or the Voluntary Closing Agreement Program described in Internal Revenue Service (“IRS”) Notice 2008-31 (or successor guidance).

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

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

- A. In order to document the issue price of bonds, the Finance Director shall consult with bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the City and bond counsel.
- B. Prior to issuing Build America Bonds, the Finance Director shall consult with bond counsel and the City’s financial advisors to assure that the premium on each maturity of the bonds (stated as a percentage of principal amount) does not exceed one-quarter of one-percent (0.25%) multiplied by the number of complete years to the earlier of final maturity of the bonds or, generally, the earliest call date of the bonds, and that the excess of the issue price of the bonds over the price at which the bonds are sold to the underwriter or placement agent, when combined with other issuance costs paid from proceeds of the bonds, does not exceed 2% of the sale proceeds of the bonds.
- C. In connection with monitoring the premium limitation that applies to the issuance of Build America Bonds, the Finance Director shall ensure that a party other than the underwriter or placement agent, such as the City’s financial advisor, reviews the market trading activity of the bonds after their sale date but before their issuance date, answers such questions as the Finance Director shall reasonably ask of such party concerning such data, and produce such reports concerning the sales data as the Finance Director shall reasonably request. Market trading information is generally available through the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access System (EMMA) (<http://www.emma.msrb.org>).

**5. Information Reporting.**

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

copies of such form including evidence of timely filing as part of the transcript of the bond issue.

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

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

- A. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.
- B. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.
- C. With respect to Build America Bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.
- D. With respect to Build America Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to capital expenditures in a timely fashion consistent with the requirements of the Tax Certificate.
- E. Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains detailed information in order to establish when and how bond proceeds were spent; review them carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.
- F. Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than “direct tracing” (direct tracing means treating the bond proceeds as spent as

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

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

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

- A. Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as “private persons”) with respect to the bond-financed facilities which could result in private business use of the facilities:
  - i. Sales of bond-financed facilities;
  - ii. Leases of bond-financed facilities;
  - iii. Management or service contracts relating to bond-financed facilities;
  - iv. Research contracts under which a private person sponsors research in bond- financed facilities; and
  - v. Any other contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.
- B. Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult bond counsel to review such amendment or agreement to determine whether it results in private business use.

- C. Establish procedures to ensure that bond-financed facilities are identified and are not used for private use without written approval of the Finance Director or other responsible person.
- D. Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of “unrelated or disproportionate” private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits is exceeded.
- E. If private business use limits are exceeded, consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program.
- F. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated below.
- G. Ensure that loans to persons other than governmental units made with proceeds of bonds comply with the limitations provided in the Code. Consult bond counsel if any such loans are contemplated.

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

- A. Review each Tax Certificate to understand the specific requirements that are applicable to each bond issue.
- B. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G or 8038-B.
- C. Review the Tax Certificate to determine the “temporary periods” for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.
- D. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.
- E. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary

periods for investment of bond proceeds and to avoid “hedge bond” status.

- F. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors.
- G. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.
- H. Before beginning a capital campaign that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result.
- I. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a “bona fide debt service fund,” i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.
- J. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal of the bond issue plus, in the case of premium, reasonable underwriter’s compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.
- K. Review the Arbitrage Rebate covenants attached to the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the

U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.

- i. Ensure that rebate calculations will be timely performed and payment of rebate amounts, if any, will be timely made; such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue is due 60 days after retirement of the last bond of the issue. The City should hire a rebate consultant if necessary.
- ii. Review the rebate section of the Tax Certificate to determine whether the “small issuer” rebate exception applies to the bond issue.
- iii. If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.
- iv. Make rebate and yield reduction payments and file Form 8038-T in a timely manner.
- v. Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants attached to the Tax Certificate).
- vi. Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions.

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

# Investment Policies

## Scope

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

## Investment Objectives

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

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

- a. Yield has been decreased;
- b. Maturity has been reduced;
- c. Quality of the investment has been improved.

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

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

## Standards of Care

**1. Prudence and Ethical Standards** – The “prudent person” standard shall be used in the management of the overall investment portfolio. The prudent person standard is herewith understood to mean the following: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers, or persons performing the investment functions, acting as a “prudent person” in accordance with this written policy and procedures, exercising due diligence and investments authorized by law,

shall be relieved of personal responsibility, for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion, as described in the internal control section of this policy, and appropriate action is taken to control adverse developments.

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

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

## **Safekeeping And Custody**

### **Authorized Investment Institutions and Broker/Dealers**

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

- a. The institutional and broker qualification as they relate to both general and specific product knowledge;
- b. The technical support capabilities as well as the operations efficiency of the organization;
- c. The ability to provide value added services;
- d. Pricing competitiveness based on the ability of the dealer to support both the “bid” and “ask” side of various securities market instruments.
- e. The financial strength and security of the company; and

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

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

### **Internal Controls**

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

- a. All securities purchased or sold will be transferred only under the "delivery versus payment" method to ensure that funds or securities are not released until all criteria relating to the specific transactions are met.
- b. The City Manager is authorized to accept, on behalf of and in the name of the City of Miami Gardens, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of the City of Miami Gardens.
- c. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.
- d. There will be adequate separation of duties with clear delegation of authority among investment personnel.
- e. Custodial safekeeping shall be properly utilized.

- f. Investment review and performance reporting, interim and annual, shall be done by the Finance Director and reviewed by the City Manager.
- g. The Finance Director will promptly notify the City Manager of any threat to the safety of the portfolio and proper security measures will be suggested and implemented to conform to market conditions.
- h. There will be an avoidance of bearer-form securities.
- i. There will be no physical delivery of securities, except certificates of deposit, which will be maintained in a safe in an approved financial institution.
- j. There will be a prohibition of collusion.
- k. A wire transfer agreement with the custodial bank outlining the various controls and security provisions for making and receiving wire transfers shall be executed.
- l. Quarterly safekeeping account statements shall be maintained.
- m. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment document.
- n. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel.
- o. Investment activity will be performed by the Finance Director and subsequently approved by the City Manager. In the absence of the Finance Director, the Chief Staff Accountant responsible for overseeing investment record keeping, will perform the investment activity and obtain approval of the City Manager.
- p. The following personnel are designated by the City Manager as having authority to initiate all investment activities.
  - 1. Finance Director
  - 2. Chief Staff Accountant responsible for overseeing investment record keeping (if one is appointed).
- q. Additional controls will be established in written policies and procedures by the City Manager as needed.

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

### **Suitable And Authorized Investments**

The City shall limit investments to:

1. Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, and which carry the full faith and credit of, the United States Government and its agencies. Investments in this category would include, but not be limited to, the following: United States Treasury Bills, Notes and Bonds, and securities issued by the Government National Mortgage Association (Ginnie Mae), and Federal Housing Administration.
2. Fully collateralized United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include, but not be limited to, the following: obligations of the Federal Home Loan Mortgage Corporation (FHLMC) and the Federal National Mortgage Association (FNMA)
3. Other United States Agency obligations which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include but not be limited to the following: obligations of the Federal Farm Credit Bank, Federal National Mortgage Association (Fannie Mae), Federal Home Loan Mortgage Corporation (Freddie Mac), Student Loan Marketing Association (Sallie Mae), Financial Assistance Corporation, and Federal Agriculture Mortgage Corporation (Farmer Mac).
4. Permitted investments in the above listed agencies and instrumentalities shall include bonds, debentures, notes, or other evidence of indebtedness issued including mortgage pass-throughs, collateralized mortgage obligations, adjustable rate securities, and adjustable rate mortgages.

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

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

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

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

- a) First year tax certificates must be purchased from the property appraiser's second tax certificate sale each year (18% fixed sale).
- b) Second year certificates must be from those properties for which the City holds the first year certificate.
- c) The City shall not purchase any certificate on any property for which there is a current homestead exemption and which is currently occupied.
- d) City staff shall review all properties from which a tax deed is eligible and shall recommend to City Council those properties that will serve a public purpose through community redevelopment, parks and recreation, public infrastructure, housing assistance potential, revenue generation or other such purpose that City Council may deem appropriate.
- e) Prior to filing for a tax deed to any property, the City Council must approve by Resolution the acquisition of such property.

9. The City Council of the City of Miami Gardens adopted a policy to incorporate the State of Florida's "Protecting Florida's Investment Act," (Chapter 2007-88, Laws of Florida), prohibiting the investment of public funds managed by the City in any "scrutinized companies" with active business operations in Sudan or Iran, as listed by the State Board of Administration (SBA) on a quarterly basis, in accordance with the provisions of the Act

Bid Requirement

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

1. The security involved is a “new original issue” and can be purchased at par prior to issue date, or “at the window” at date of sale;
2. The security involved is available through direct issue or private placement;
3. The security involved is of particular special interest to the entity and dealer competition could have an adverse impact with respect to the price and availability to the entity.

### **Reporting**

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

### **Investment Parameters**

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

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

Local Government Surplus Funds Trust Fund 100%  
United States Treasury Bills/Notes/Bonds 75%  
Other United States Government Agencies 75%  
Repurchase Agreements 35%  
Certificates of Deposit 10%  
Collateralized Mortgage Obligations 10%

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

## Budget Policies

### Budgetary Practices and Basis of Budgeting

**Balanced Budget** – A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that all governmental operating budgets submitted and approved, must be balanced without borrowing.

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

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

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

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

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

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

### **Other Budget Policies**

1. Formal budgetary integration is employed as a management control device during the year for all funds.
2. All fund budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
3. Florida Statutes provide that expenditures in excess of those total fund budgets are unlawful.

4. Unused appropriations lapse at the end of each fiscal year. Such unexpended funds may be retained in the appropriate fund's reserve or budgeted for the subsequent fiscal year.
5. The City has chosen to implement GASB 45 through a combination of pay-as-you-go and trust reserve. For those amounts accruing for implied future costs, the City's policy is to fund these expenses as it always has, on a yearly, pay-as-you-go budget basis. The City's health insurance premiums are highly competitive with other cities and the addition of future retirees is not expected to have more than an incremental affect on this budgetary item.

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

## **Budget Amendments**

### **Budget Amendments**

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

### **Internal Budget Adjustments (Budget Transfers)**

#### **General**

Budget 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 from one area to another.

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

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

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

### **Encumbrances**

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

### **Policies**

1. The City Manager is authorized to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority includes the authority to correct inter-programmatic budgeting and accounting allocations. The budgetary level of control is at the fund level.
2. The City Manager has the authority to adjust the adopted budget to correct scrivener's errors.
3. A receipt of revenue from a source not anticipated in the budget and received for a particular purpose including, but not limited to, grants, donations, gifts, or

reimbursement for damages, may be appropriated by the City Manager and expenditures provided for in the budget.

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

## **Accounting, Auditing & Financial Reporting**

1. The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
2. An independent public accounting firm will perform an annual audit. The auditor's opinion will be included with the City's published Comprehensive Annual Financial Report (CAFR).
3. The City's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial reporting program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, provide full Disclosure of all financial activities and related matters, and minimize ambiguities and potentials for misleading inference.
4. The City's budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resources.
5. The Finance Department will also prepare, in conjunction with the release of the CAFR, the "Popular Annual Financial Report" which is a condensed and easy to read version of the annual CAFR. This document will be provided to residents so that they can easily understand how the City is using their funds. This document will also be submitted to the GFOA committee in order to receive their award.
6. Financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
7. Monthly budget reports shall be prepared and presented to the City Council on a timely basis.

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



## Financial Summaries Funds and Details of Principal Funds, FY 15-16 Budget

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## Consolidated Budget Summary - FY 15-16 Summary of Funds

Description	Recommended Budget
<b>BEGINNING FUND BALANCE - ALL FUNDS</b>	<b>\$1,123,277</b>
REVENUES - ALL FUNDS	
Property Taxes	\$28,577,665
Franchise Fees	3,308,848
Intergovernmental Revenue	16,358,106
Utility Taxes	10,071,000
Fuel Taxes	2,160,000
Fines and Forfeitures	3,650,655
Public Safety	1,769,496
Licenses & Permits & Fees	7,769,600
Miscellaneous	3,191,352
Culture & Recreation	5,043,768
Grants and Loans	1,744,407
Interfund Transfers	16,023,623
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>99,668,519</b>
<b>TOTAL RESOURCES AVAILABLE - ALL FUNDS</b>	<b>\$100,791,796</b>
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personal Services	\$49,399,377
Operating Expenses	\$17,329,896
Debt Service Payment	\$13,748,616
Interfund Transfers	\$16,023,621
Non-Operating Expenses	\$597,658
Total Operating Expenditures - All Funds	\$97,099,168
Capital Outlay	\$3,692,628
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$100,791,796</b>
	<b>\$0</b>

## Summary of Funds General Fund Budget Summary - FY 15-16

Description	Recommended Budget
<b>BEGINNING FUND BALANCE</b>	<b>\$240,000</b>
REVENUES - GENERAL FUND	
Property Taxes	\$24,131,450
Franchise Fees	3,308,848
Intergovernmental Revenue	12,589,989
Utility Taxes	10,071,000
Fines and Forfeitures	3,650,655
Public Safety	1,769,496
Licenses & Permits	2,194,000
Miscellaneous	1,949,970
Culture & Recreation	5,043,768
Interfund Transfers	1,040,025
<b>TOTAL REVENUES</b>	<b>\$65,749,200</b>
<b>TOTAL RESOURCES AVAILABLE - GENERAL FUND</b>	<b>\$65,989,200</b>
EXPENDITURES	
Legislative	\$573,097
City Manager	1,230,843
Media & Special Events	4,062,677
City Clerk	798,905
Finance	722,388
Human Resources	871,055
City Attorney	586,633
Planning Division	368,344
Crossing Guards	507,938
Police	33,047,182
Code Enforcement	1,459,058
Parks & Recreation	5,426,902
Purchasing	339,051
Information Technology	2,328,441
Fleet	1,802,030
City Hall Maintenance	1,054,091
Non-Departmental	10,810,565
<b>TOTAL EXPENDITURES</b>	<b>\$65,989,200</b>
<b>ENDING GENERAL FUND BALANCE</b>	<b>\$0</b>

## Summary of Funds Transportation Fund Budget Summary - FY 15-16

Description	Recommended Budget
<b>BEGINNING FUND BALANCE</b>	<b>\$883,277</b>
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	\$2,160,000
Citizens Independent Transportation Trust	3,600,000
State Revenue Sharing	911,880
Permits	78,500
Miscellaneous Revenues/Interest	98,108
Interfund Transfers	185,703
<b>TOTAL REVENUES</b>	<b>\$7,034,191</b>
<b>TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND</b>	<b>\$7,917,468</b>
EXPENDITURES - TRANSPORTATION FUND	
Administration Division	\$1,293,177
Keep Miami Gardens Beautiful Division	169,252
Streets Division	1,823,129
CITT - Capital Improvements	3,662,477
CITT - Transit	969,433
CITT - Settlement	0
<b>TOTAL EXPENDITURES</b>	<b>\$7,917,468</b>
<b>ENDING TRANSPORTATION FUND BALANCE</b>	<b>\$0</b>

**Summary of Funds  
Development Services Budget Summary  
FY 15-16**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>
REVENUES - DEVELOPMENT SERVICES FUND	
Building Fees and Charges	1,887,255
Other Revenues	6,770
<b>TOTAL REVENUES</b>	<u><b>1,894,025</b></u>
<b>TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND</b>	<u><u><b>\$1,894,025</b></u></u>
EXPENDITURES - DEVELOPMENT SERVICES FUND	
Building Department	1,894,025
<b>TOTAL EXPENDITURES</b>	<u><b>\$1,894,025</b></u>
<b>ENDING DEVELOPMENT SERVICES FUND BALANCE</b>	<u><u><b>\$0</b></u></u>

## Summary of Funds Capital Projects Fund Budget Summary FY 15-16

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING CAPITAL PROJECT FUND BALANCE</b>	<b>\$0</b>
REVENUES - CIP FUND	
From General Fund	\$5,905,368
Loan	0
Grants	0
Build American Bonds Rebate	1,132,504
Interest and Miscellaneous	0
<b>TOTAL REVENUES</b>	<u><b>7,037,872</b></u>
<b>TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND</b>	<u><u><b>\$7,037,872</b></u></u>
EXPENDITURES - CIP FUND	
Capital Projects Operations	\$426,482
Capital Projects	\$0
Interfund Transfers	\$6,611,390
Reserves	0
<b>TOTAL EXPENDITURES</b>	<u><b>7,037,872</b></u>
<b>ENDING CAPITAL PROJECTS FUND BALANCE</b>	<u><u><b>\$0</b></u></u>

## Summary of Funds Stormwater Utility Fund Budget Summary FY 15-16

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING STORMWATER FUND BALANCE</b>	<b>\$0</b>
REVENUES - STORMWATER FUND	
Stormwater Assessments	\$3,564,845
Permits	45,000
Grant	0
Miscellaneous	4,000
<b>TOTAL REVENUES</b>	<u><b>3,613,845</b></u>
<b>TOTAL FUNDS AVAILABLE - STORMWATER FUND</b>	<u><u><b>\$3,613,845</b></u></u>
EXPENDITURES - STORMWATER FUND	
Operating Expenditures	\$1,950,271
Capital Outlay	\$500,000
Debt Service	\$632,189
Non-Operating Expenditures	\$531,385
<b>TOTAL EXPENDITURES</b>	<u><b>\$3,613,845</b></u>
<b>ENDING STORMWATER FUND BALANCE</b>	<u><u><b>\$0</b></u></u>

**Summary of Funds  
CDBG Fund  
Fund Budget Summary FY 15-16**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING CDBG FUND BALANCE</b>	<b>\$0</b>
REVENUES - CDBG FUND	
Grants	\$1,000,644
<b>TOTAL REVENUES</b>	<b>\$1,000,644</b>
<b>TOTAL FUNDS AVAILABLE - CDBG FUND</b>	<u><u><b>\$1,000,644</b></u></u>
EXPENDITURES - CDBG	
CDBG	\$1,000,644
<b>TOTAL EXPENDITURES</b>	<u><u><b>\$1,000,644</b></u></u>
<b>ENDING CDBG FUND BALANCE</b>	<u><u><b>\$0</b></u></u>

**Summary of Funds  
Debt Service Fund  
Fund Budget Summary  
FY 15-16**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING DEBT SERVICE FUND BALANCE</b>	<b>\$0</b>
REVENUES - DEBT SERVICE FUND	
Ad Valorem Taxes	\$4,446,215
Miscellaneous Revenues	\$0
Transfers In	\$8,892,527
<b>TOTAL REVENUES</b>	<b>13,338,742</b>
<b>TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND</b>	<b>\$13,338,742</b>
EXPENDITURES - DEBT SERVICE FUND	
Principal and Interest payments	\$13,116,427
Reserve for Debt Service	222,315
<b>TOTAL EXPENDITURES</b>	<b>\$13,338,742</b>
<b>ENDING DEBT SERVICE FUND BALANCE</b>	<b>\$0</b>

## 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 15	Budget FY 16	Per Cent Change	Note
Taxes	\$26,669,777	\$28,577,665	7.15%	(1)
Franchise Fees	\$3,264,590	\$3,308,848	1.36%	
Intergovernmental Revenue	\$15,727,478	\$16,358,106	4.01%	(2)
Utility Taxes	\$11,052,743	\$10,071,000	-8.88%	(3)
Fuel Taxes	\$2,154,000	\$2,160,000	0.28%	
Fines and Forfeitures	\$3,936,891	\$3,650,655	-7.27%	(4)
Licenses & Permits	\$7,858,825	\$7,769,600	-1.14%	
Miscellaneous/Loans	\$3,390,322	\$3,191,352	-5.87%	
Charges for Services	\$6,030,462	\$6,813,264	12.98%	(5)
Grants/Loans	\$5,832,705	\$1,744,407	-70.09%	(6)
Interfund Transfers	\$27,833,370	\$16,023,623	-42.43%	(7)
Appropriated Fund Balance	\$1,000,000	\$1,123,277	12.33%	
<b>TOTAL OPERATING REVENUES</b>	<b>\$114,751,163</b>	<b>\$100,791,796</b>	<b>-12%</b>	

(1) Increase is attributed to the City levying the same millage rate as FY 2015. FY 2015 revenue is lower than projected as final value is lower than projection by Property Appraiser Office in August 2014.

(2) Increase in Half Cents Sales Tax and State Revenue Sharing according to State estimates

(3) Telecommunication Tax audit performed by the State, City received additional taxes in FY 2015

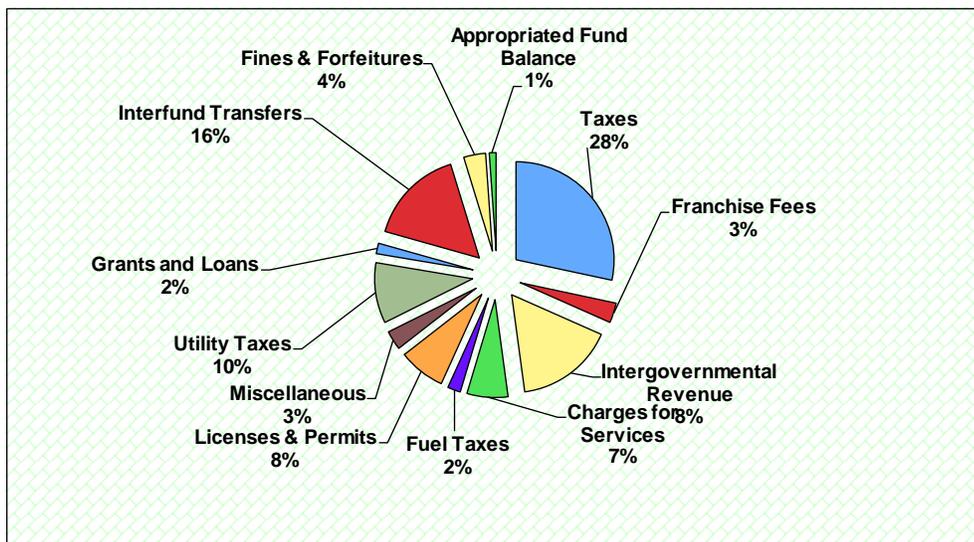
(4) Red Light Camera Fines

(5) Increase in Police Office Duties, services and Jazz in the Gardens proceeds

(6) Loan issued for completion of City Hall Complex

(7) Sale of City's properties and transfer funds to Debt Service Fund to defease the taxable bonds financed for the purchase

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



## All Funds Summary and Year to Year Changes by Expenditure Class

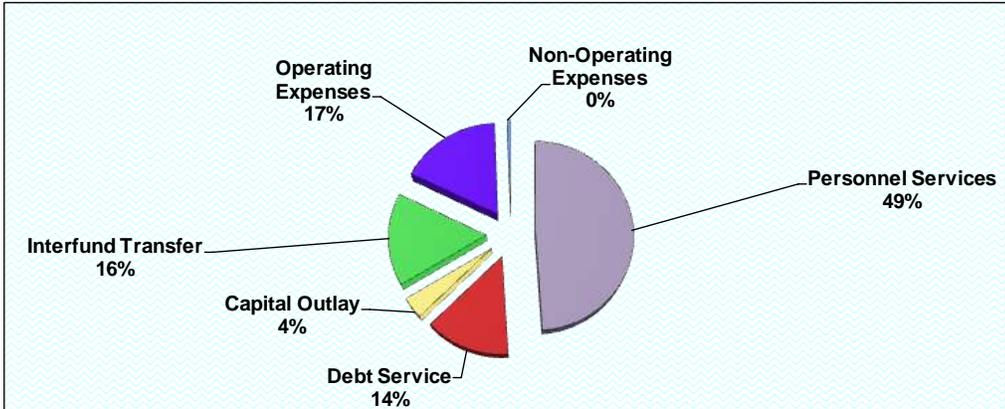
This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of seven funds: The General Fund, The Transportation Fund, The Development Services Fund, The Community Development Block Grant Fund, The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

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

All Funds Expenditures	Estimated FY 15	Budget FY 16	Per Cent Change	Note
Personnel Services	\$46,595,887	\$49,399,377	6.02%	
Operating Expenses	\$16,319,083	\$17,329,896	6.19%	
Capital Outlay	\$9,734,561	\$3,692,628	-62.07%	(1)
Interfund Transfer	\$13,933,261	\$16,023,621	15.00%	
Debt Service	\$26,793,637	\$13,748,616	-48.69%	(2)
Non-Operating Expenses	\$49,000	\$597,658	1119.71%	(3)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$113,425,429</b>	<b>\$100,791,796</b>	<b>-11.14%</b>	

- (1) Near Completion of Police Headquarters
- (2) Payoff two taxable bonds due to sale of properties
- (3) Working Capital Reserve in General Fund, Transportation Fund and Debt Service Fund

**Chart: All Funds Expenditures by Expenditure Class**



# All Funds Expenditure Summary and Year to Year Changes by Department

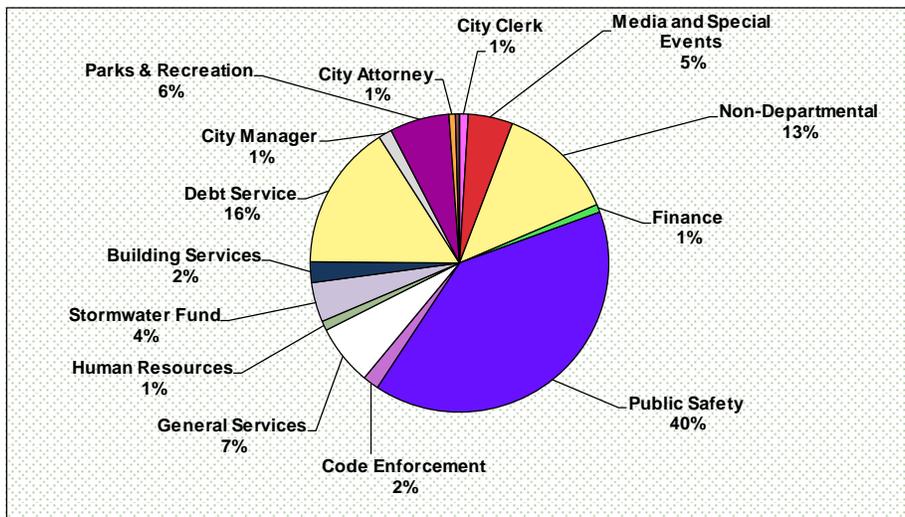
This table offers an overview of all operating expenditures by each operating department within the City's financial accounting system.

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

All Funds Expenditures	Estimated FY 15	Budget FY 16	Per Cent Change	Note
Office of the Mayor/Legislative	\$554,368	\$573,097	3.38%	
City Manager	\$1,157,595	\$1,230,843	6.33%	(1)
Media and Special Events	\$3,923,621	\$4,062,677	3.54%	
City Clerk	\$750,674	\$798,905	6.42%	(2)
Finance	\$710,150	\$722,388	1.72%	
Human Resources	\$934,394	\$871,055	-6.78%	(3)
City Attorney	\$544,015	\$586,633	7.83%	(4)
Public Safety	\$32,310,485	\$33,555,120	3.85%	
Code Enforcement	\$1,343,075	\$1,459,058	8.64%	(5)
Parks & Recreation	\$5,068,674	\$5,426,902	7.07%	(6)
General Services	\$4,868,384	\$5,523,613	13.46%	(7)
Non-Departmental	\$10,194,384	\$10,810,565	6.04%	(8)
Public Works	\$6,628,844	\$7,917,468	19.44%	(9)
Planning & Zoning	\$394,755	\$368,344	-6.69%	
Building Services	\$1,904,413	\$1,894,025	-0.55%	
Debt Service	\$26,161,237	\$13,338,742	-49.01%	(10)
Capital Projects Fund	\$12,331,405	\$7,037,872	-42.93%	(11)
Stormwater Utility Fund	\$3,644,956	\$3,613,845	-0.85%	
<b>TOTAL OPERATING REVENUES</b>	<b>\$113,425,429</b>	<b>\$100,791,795</b>	<b>-11.14%</b>	

- (1) Two additional staff, one transfer from Human Resources Department and one from Recreation Department
- (2) Staff will enter into DROP in January 2016, budget for accrued leave payout that is allowed under FRS
- (3) Organization Development & Training Specialist transfer to City Manager's Office
- (4) Increase in professional service
- (5) One additional code officer and the allocation of 100% of costs of the Development Services Administrator in FY 2016, while in FY 2015 is only 50% to Code and 50% to Building Division
- (6) Increase attributable to the filling of vacant positions
- (7) Increase costs in both utilities and maintenance for the new City Hall Complex
- (8) Increase in insurance premium and transfer to Capital Projects Fund
- (9) Capital Project costs and transit services funded by CITT
- (10) Defeasement of two taxable bonds attributed to the sale of two properties in FY 2015
- (11) Police Headquarters construction costs in FY 2015

**Chart: All Funds Expenditures by Departments**



# General Fund Revenue Summary and Year to Year Changes

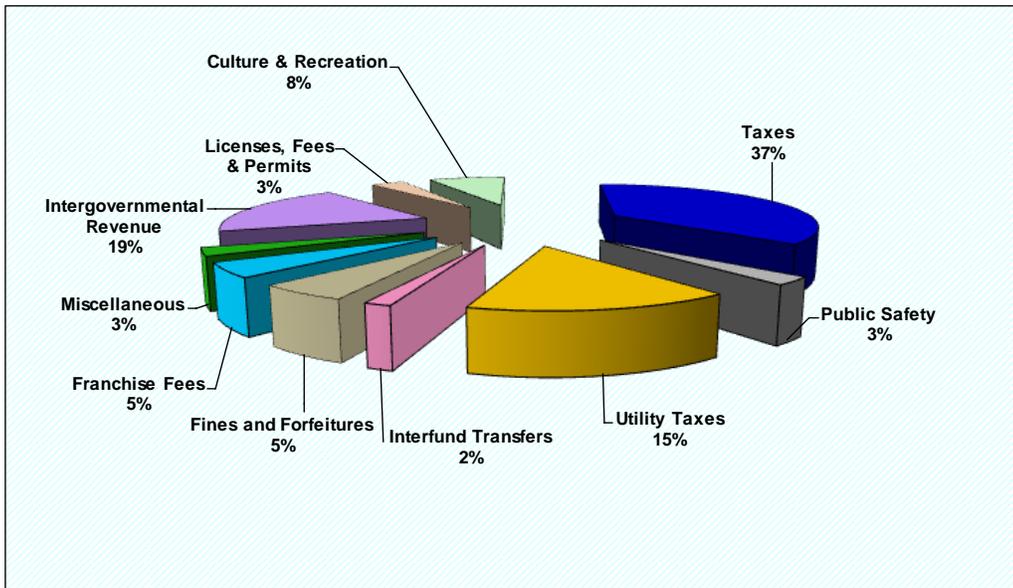
This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

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

All Funds Revenues	Estimated FY 15	Budget FY 16	Per Cent Change	Note
Taxes	\$22,415,328	\$24,131,450	8%	(1)
Franchise Fees	\$3,264,590	\$3,308,848	1%	
Intergovernmental Revenue	\$11,233,478	\$12,589,989	12%	
Utility Taxes	\$11,052,743	\$10,071,000	-9%	
Fines and Forfeitures	\$3,936,891	\$3,650,655	-7%	(2)
Public Safety	\$1,617,254	\$1,769,496	9%	(3)
Licenses, Fees & Permits	\$2,310,509	\$2,194,000	-5%	(4)
Miscellaneous	\$1,975,423	\$1,949,970	-1%	
Culture & Recreation	\$4,413,208	\$5,043,768	14%	
Interfund Transfers	\$1,019,630	\$1,040,025	2%	
<b>TOTAL OPERATING REVENUES</b>	<b>\$63,239,054</b>	<b>\$65,989,200</b>	<b>4.35%</b>	

- (1) Increase is attributed to 4.1% growth in taxable value from FY 2015
- (2) Decrease is attributed to a reduction in red-light camera fines
- (3) Increase is attributed to additional Off Duties and Police Services
- (4) Decrease is attributed to deduction in Planning and Zoning activities

**Chart: Percentage of General Fund Revenues by Type**



## General Fund Expenditures Summary and Year to Year Changes

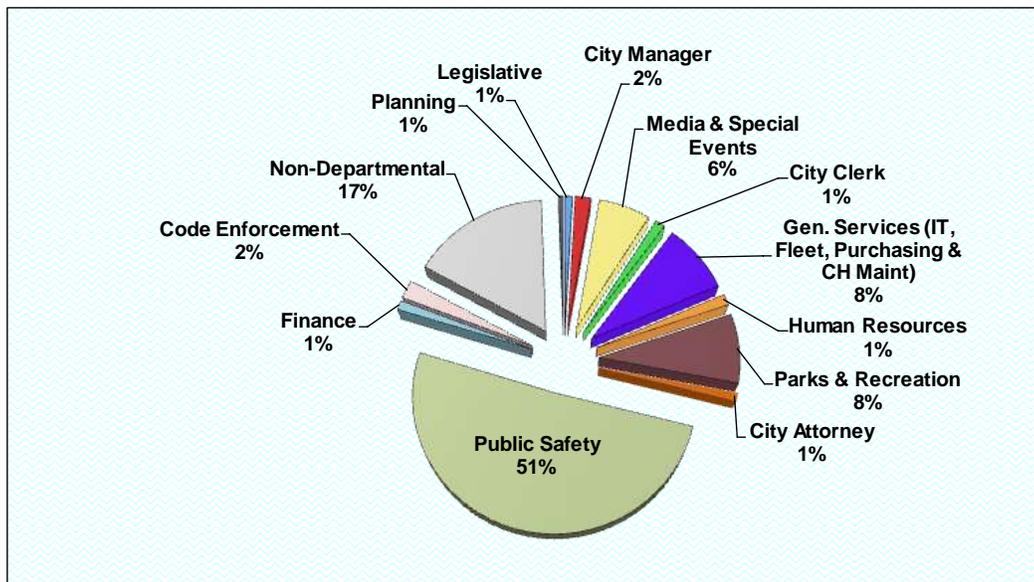
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

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

All Funds Expenditures	Estimated FY 15	Budget FY 16	Per Cent Change	Note
Office of the Mayor/Legislative	\$554,368	\$573,097	3%	
City Manager	\$1,157,595	\$1,230,843	6%	(1)
Media & Special Events	\$3,923,621	\$4,062,677	4%	
City Clerk	\$750,674	\$798,905	6%	(2)
Finance	\$710,150	\$722,388	2%	
Human Resources	\$934,394	\$871,055	-7%	(3)
City Attorney	\$544,015	\$586,633	8%	(4)
Planning	\$394,755	\$368,344	-7%	(5)
Public Safety	\$32,310,485	\$33,555,120	4%	
Code Enforcement	\$1,343,075	\$1,459,058	9%	(6)
Parks & Recreation	\$5,068,674	\$5,426,902	7%	(7)
Gen. Services (IT, Fleet, Purchasing & CH Maint)	\$4,868,384	\$5,523,613	13%	(8)
Non-Departmental	\$10,194,384	\$10,810,565	6%	(9)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$62,754,574</b>	<b>\$65,989,200</b>	<b>5%</b>	

- (1) Two additional staff. One transfer from Human Resources Department and one from Recreation Department
- (2) Payout of accrued leave prior to employee entering Deferred Retirement Option Program in January 2016
- (3) Organization Development & Training Specialist transfer to City Manager's Office
- (4) Increase in Professional Service
- (5) Less Planning & Zoning review, reduce in contractual service
- (6) Additional one code officer and reallocation of costs of Development Services Administrator
- (8) Increase attributable to the filling vacant positions
- (8) Utility and maintenance costs in the new City Hall Complex
- (9) Increase in insurance premiums and transfer to Capital Projects fund

**Chart: General Fund Expenditures by Division**



## Transportation Fund Revenue Summary and Year to Year Changes

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

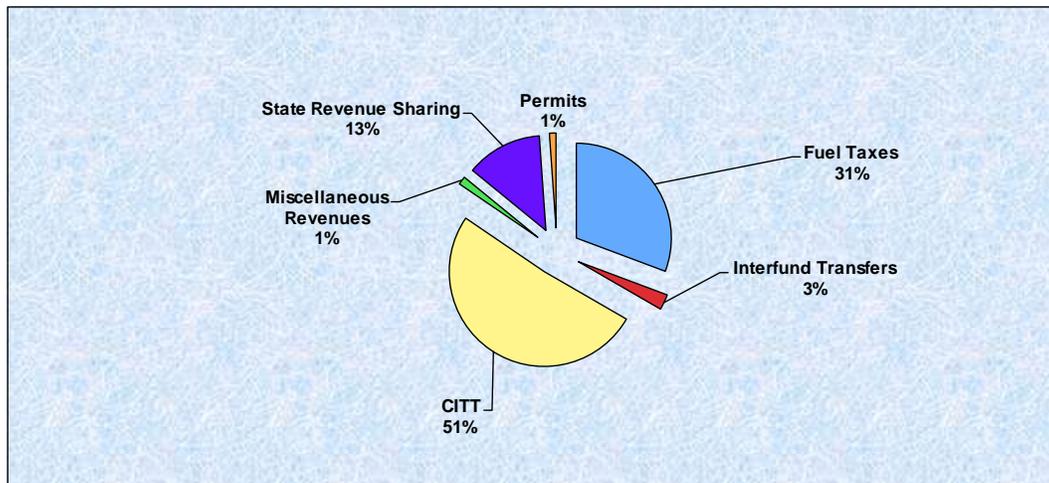
**Table: Transportation Fund Revenues by Source with Year-to-Year Changes**

All Funds Revenues	Estimated FY 15	Budget FY 16	Per Cent Change	Note
Fuel Taxes	\$2,154,000	\$2,160,000	0%	
State Revenue Sharing	\$894,000	\$911,880	2%	(1)
Citizens Independent Transportation Trust	\$3,600,000	\$3,600,000	0%	
Grants	\$0	\$0	0%	
Permits	\$72,510	\$78,500	8%	
Miscellaneous Revenues	\$48,349	\$98,108	103%	(2)
Interfund Transfers	\$182,061	\$185,703	2%	
Fund Balance	\$0	\$883,277	100%	
<b>TOTAL OPERATING REVENUES</b>	<b>\$6,950,920</b>	<b>\$7,917,468</b>	<b>215.46%</b>	

(1) Based on trend in FY 2015

(2) Bus Bench advertising revenue

**Chart: Transportation Revenues by Source**



# Transportation Fund Expenditure Summary and Year to Year Changes

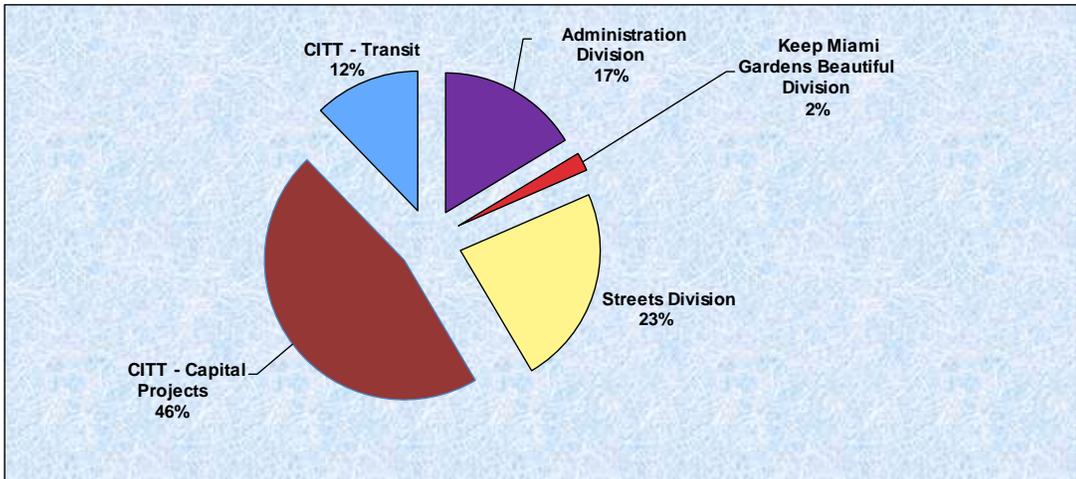
This table offers an overview of all Transportation Fund expenditures. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, right-of-way and associated areas.

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

All Funds Expenditures	Estimated FY 15	Budget FY 16	Per Cent Change	Note
Administration Division	\$1,274,196	\$1,293,177	1%	
Keep Miami Gardens Beautiful	\$159,703	\$169,252	6%	(1)
Streets Division	\$1,540,300	\$1,823,129	18%	(2)
CITT - Transportation Capital Projects	\$2,982,170	\$3,662,477	23%	(3)
CITT - Transit	\$672,476	\$969,433	44%	(4)
<b>TOTAL OPERATING REVENUES</b>	<b>\$6,628,844</b>	<b>\$7,917,467</b>	<b>19%</b>	

- (1) Increase in road materials for beautification projects
- (2) Animal Control services and street repair costs
- (3) Capital projects funded by CITT
- (4) First full year of transit trolley program in operation.

## Chart: Transportation Fund Expenditures by Division



## Development Services Fund Revenue Summary and Year to Year Changes

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

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

All Funds Revenues	Estimated FY 15	Budget FY 16	Per Cent Change	Note
Building Permits and Charges	\$1,853,832	\$1,887,255	2%	
Miscellaneous	\$24,460	\$6,770	-72%	(1)
<b>TOTAL OPERATING REVENUES</b>	<b>\$1,878,292</b>	<b>\$1,894,025</b>	<b>1%</b>	

(1) Reduction in projection of Unsafe Structure charges

## Development Services Fund Expenditure Summary and Year to Year Changes

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

**Table: Development Services Fund Expenditures by Division**

All Funds Expenditures	Estimated FY 15	Budget FY 16	Per Cent Change	Note
Building Department	\$1,904,413	\$1,894,025	-1%	
<b>TOTAL OPERATING REVENUES</b>	<b>\$1,904,413</b>	<b>\$1,894,025</b>	<b>-1%</b>	

## Summary of All Funds Three Years Data FY 2014 – FY 2016

	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget
<b>BEGINNING FUND BALANCE - ALL FUNDS</b>		<b>\$1,000,000</b>	<b>\$1,123,277</b>
<b>REVENUES - ALL FUNDS</b>			
Property Taxes	\$21,757,058	\$26,669,777	\$28,577,665
Franchise Fees	3,477,303	3,264,590	3,308,848
Intergovernmental Revenue	15,589,743	15,727,478	16,358,106
Utility Taxes	10,411,425	11,052,743	10,071,000
Fuel Taxes	2,132,046	2,154,000	2,160,000
Fines and Forfeitures	4,157,295	3,936,891	3,650,655
Public Safety	1,488,727	1,617,254	1,769,496
Licenses & Permits & Fees	7,400,216	7,858,825	7,769,600
Miscellaneous	\$4,752,590	3,390,322	3,191,352
Culture & Recreation	4,734,880	4,413,208	5,043,768
Grants and Loans	65,320,714	5,832,705	1,744,407
Interfund Transfers	15,479,624	27,833,370	16,023,623
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>156,701,621</b>	<b>113,751,163</b>	<b>99,668,519</b>
<b>TOTAL RESOURCES AVAILABLE - ALL FUNDS</b>	<b>156,701,621</b>	<b>114,751,163</b>	<b>100,791,796</b>
<b>EXPENDITURES - ALL FUNDS</b>			
Legislative	\$660,898	\$554,368	\$573,097
City Manager	1,234,943	1,157,595	1,230,843
Media & Special Events	3,562,031	3,923,621	4,062,677
City Clerk	742,334	750,674	798,905
Finance	668,222	710,150	722,388
Human Resources	966,241	934,394	871,055
City Attorney	602,111	544,015	586,633
School Crossing Guard	589,086	487,410	507,938
Police	32,138,082	31,823,076	33,047,182
Code Enforcement	1,331,646	1,343,075	1,459,058
Parks & Recreation	5,217,775	5,068,674	5,426,902
Purchasing	321,496	310,800	339,051
Information Technology	2,102,821	2,188,822	2,328,441
Fleet	2,228,612	1,783,700	1,802,030
City Hall Maintenance	0	585,063	1,054,091
Non-Departmental	11,991,402	10,194,384	10,810,565
Public Works	6,734,178	6,628,844	7,917,468
Planning	413,938	394,755	368,344
Building	1,855,973	1,904,413	1,894,025
Capital Projects	19,212,616	12,331,405	7,037,872
Community Development Block Grant	1,666,455	0	1,000,644
Stormwater Operations	2,990,368	3,644,956	3,613,845
Debt Service	9,912,221	26,161,237	13,338,742
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>107,143,449</b>	<b>113,425,429</b>	<b>100,791,796</b>

# City of Miami Gardens Financial and Non-Financial Goals

## Introduction

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

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

During the first visioning meeting in 2005, the City Council established the overarching vision for the City and set City-wide goals and objectives to support that vision. These goals and objectives served as the guide for the City's fiscal decision-making until the City's first Comprehensive Development Master Plan (CDMP) was completed in 2007. The CDMP helped the City more accurately describe its goals and objectives and tailor its spending accordingly. Since 2007, the City has completed a CDMP every year. The City also repeated its visioning process in 2009 to ensure that the City's broader goals and objectives were still responsive to the needs of the City's residents. In its efforts to ensure that the City's direction remains in line with its goals, the City is currently undergoing a Strategic Management Planning process, which is aimed at measuring the City's progress towards its stated objectives and identifying new goals for the future of the City of Miami Gardens.

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

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

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

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

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



- Comprehensive Development Master Plan
- Transportation Master Plan
- Street & Sidewalk Assessment
- Town Center Master Plan
- Park Master Plan

## Long-Term Strategic Planning and Objectives

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

One of the Council's main long term objectives is to attract commercial businesses such as restaurants, hotels, shopping centers and entertainment venues. Council also wants to implement more cultural and recreational programs and improve the infrastructure of the Park and Recreation system. A General Obligation Bond referendum was approved by the voters in April 2014 to provide funding to improve the parks and recreational facilities in the City and to provide increased public safety improvements throughout the City. The Council has approved the \$60 million Bond Implementation Plan in February 2015.

Another long term goal for the City is to provide additional services to the elderly. This includes providing transportation services, educational workshops and referral services to connect the elderly to social services agencies. The City's transit trolley program which is funded by the Citizen Independent Transportation Trust began providing free services to its citizens in June 2015.

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

# Report of the Miami Gardens Community Visioning Exercise

## Community Visioning

### Introduction

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



Table #2: Results of visioning session

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

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

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

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

Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
<b>3. Psycho-social and human development</b>					
3m. Clean up residential areas of noise pollution and adult entertainment	a. Too many adult entertainment in close proximity of residential areas b. Noise pollution is widespread, parties and cars	a. Adopt strict codes to regulate noise and adult entertainment b. Enforce loitering laws c. Enforce design codes for adult entertainment buildings	a. Educate and appeal to youth to show discipline and respect for laws	a. Educate and appeal to youth to show discipline and respect for laws	a. Educate and appeal to business owners to comply with local codes
3n. Set up services and programs to promote citizen education and awareness	a. There are few facilities to encourage citizens to read and be informed b. Illiteracy is an obstacle to patriotism and citizenship	a. Seek federal, state and county funds to establish new libraries and upgrade existing ones b. Promote and encourage civic education programs	a. Organize, promote and encourage civic education programs	a. Organize, promote and encourage civic education programs	a. Organize, promote and encourage civic education programs
Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
<b>4. Political empowerment</b>					
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. Televis council meetings c. Provide time for public input in critical matters d. Notify residents of council events timely and inclusively (everybody)	a. Use and provide feedback on web site b. Attend and speak up at council meetings c. Be politically aware and speak up d. Make time to meet or visit with politicians	a. Use and provide feedback on web site b. Fight for political fairness	a. Help refine and promote site b. Be more active political advocates
4c. Youth empowerment programs	a. Need to prepare youth for politics and leadership	a. Encourage and fund youth activities focused on political education b. Emphasize non-party political education	a. Mobilize youth and volunteer for programs	a. Mobilize youth and volunteer for programs	a. Mobilize youth and volunteer for programs
4d. Need accountable political and civic leaders	a. Elected leaders reach out to residents only during elections	a. Organize periodic political awareness forums in the community b. Use various media to provide updates on political events to community groups c. Hold quarterly meetings with council members	a. Hold politicians accountable b. Attend political forums c. Run for office d. Use voting power wisely and seriously e. Educate voters on their rights and encourage them to exercise their impeachment rights when politicians don't follow through	a. Hold politicians accountable b. Organize political awareness forums for community	a. Stay out of funding politicians

## Comprehensive Development Master Plan and Strategic Planning Process

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



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

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

1. Improving internal and external communication.

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

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

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

3. Promoting growth, economic development and investment.

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

4. Promote economic stability.

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

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

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

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

The basic purpose and intent of the Entertainment Overlay District is to encourage lively urban development that promotes and sustains large scale development of entertainment drive uses (e.g. hotels, theaters, cultural centers, indoor recreation facilities, alcoholic beverage uses, restaurants and commercial activities) while creating a sense of place presently lacking in this area. The EOD will foster high quality business and embrace the public realm as it provides for outdoor dining, pedestrian circulation and parking guidelines.

## Miami Gardens Transportation Master Plan

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



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



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

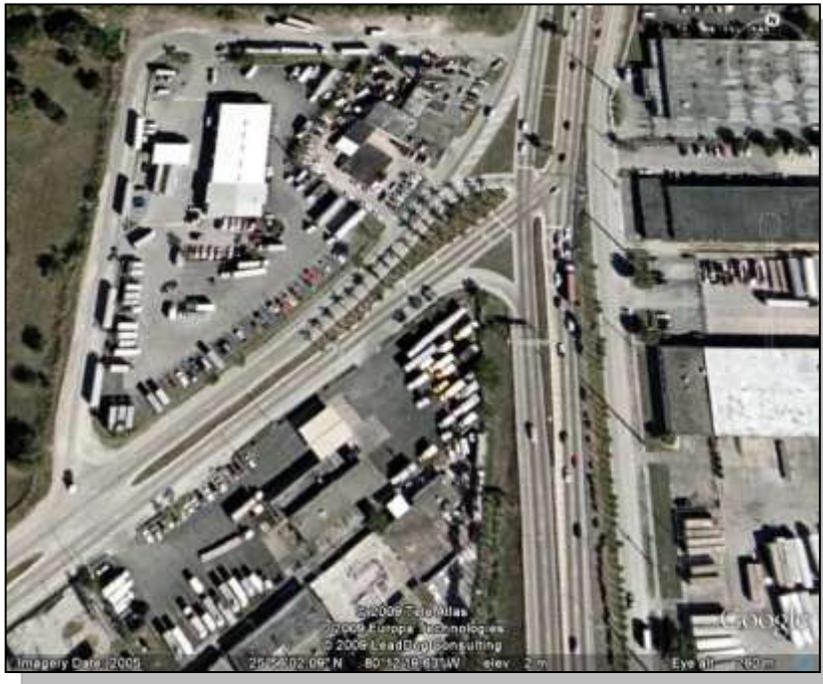
Miami Gardens’ geographic location on the northern Miami-Dade & Broward County Line transects north-south major arterials routing significant volumes of inter-county traffic along these facilities. The Transportation Master Plan will show how this affects, and effects, travel within and passing through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

Development, and periodic updating, of a Miami Gardens Transportation Master Plan is an ideal and effective way to establish policies, to provide guidance as to meeting those policies, and to provide an open, public, codified general plan for management of the transportation system for which the city

is responsible, and for providing input to County and State agencies dealing with County and State facilities and operations.

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

Many road improvements are on their way due to the congestion on the Golden Glades Interchange to include a future fly-over from SR 826/Palmetto Expressway Eastbound to I-95 Northbound.



# Parks Master Plan

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

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

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

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



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

## Capital Improvements

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

- ✓ Renovations to the parks will include compliance with the American with Disabilities Act, thereby producing accommodations to meet the needs of all visitors to the park;

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

The purpose of this document is to plan for future development, encourage standardized equipment and amenities, and establish consistent aesthetics and prioritization of goals. As of 2013, the City's current population exceeds 107,000 residents and growing. Planning for growth through the preservation of open space is an essential component of smart growth principles. Existing communities with established infrastructure should encourage the protection of natural resources in order to prevent a burden to the current system.



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

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

Council approved the Bond Implementation Plan in February 2015. Project Management Consultant was engaged and Requests for Proposals for design/construction on certain projects have been issued and awarded. Fiscal Year 2016 will begin to see some of the improvements in certain parks.

# 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.

## Performance Data and the FY-16 Budget

The measurements are presented under each division. It provides an objectives and performance indicators for each measurement. The Performance Measures are integrated into the Department/Division sections under the “Fund Detail” section.



# Budget Detail by Fund

## - General Fund -



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

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

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

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

# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### FY 2015-2016 General Fund Estimated Revenues

Revenue Type	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Ad Valorem Taxes	\$22,493,510	\$19,616,970	\$21,340,234	\$19,653,871	\$21,757,058	\$22,415,328	\$24,131,450
Franchise Fees	\$5,092,510	\$3,987,007	\$4,504,778	\$4,239,521	\$3,477,303	\$3,264,590	\$3,308,848
Utility Taxes	\$10,641,034	\$11,135,662	\$10,467,536	\$10,525,589	\$10,411,425	\$11,052,743	\$10,071,000
License, Fees & Permits	\$1,600,762	\$1,805,348	\$1,857,004	\$1,886,006	\$1,909,371	\$2,310,509	\$2,194,000
Intergovernmental Revenue	\$8,663,603	\$9,082,130	\$9,479,182	\$10,153,937	\$10,542,380	\$10,785,034	\$11,712,226
Shared Revenues: Other	\$158,082	\$147,746	\$3,360,717	\$136,228	\$132,102	\$134,000	\$134,000
Interfund Transfers	\$2,237,663	\$1,408,810	\$1,095,364	\$1,085,745	\$1,349,358	\$1,019,630	\$1,040,025
Public Safety	\$1,072,430	\$1,172,110	\$1,178,160	\$1,183,152	\$1,488,728	\$1,617,254	\$1,769,496
Culture & Recreation Fees	\$2,775,828	\$2,766,429	\$3,376,407	\$4,610,240	\$4,733,879	\$4,413,208	\$5,043,768
Fines and Forfeitures	\$3,338,302	\$3,585,730	\$4,092,006	\$4,652,485	\$4,138,357	\$3,936,891	\$3,650,655
Interest & Misc.	\$2,164,244	\$2,072,192	\$2,114,689	\$2,245,195	\$2,278,189	\$1,975,423	\$1,949,969
Grants & Loans	\$3,578,188	\$1,277,768	\$1,112,039	\$4,588,989	\$905,841	\$314,444	\$743,763
Re-appropriated FB							\$240,000
<b>TOTAL REVENUE</b>	<b>\$63,846,156</b>	<b>\$58,057,902</b>	<b>\$62,978,616</b>	<b>\$64,960,958</b>	<b>\$63,123,991</b>	<b>\$63,239,054</b>	<b>\$65,989,200</b>

## Analysis

In FY 2015 Council adopted an operating millage rate of 6.9363. This proposed budget is balanced at the same rate of 6.9363. The FY 2016 taxable value is 4.1% higher than FY 2015 preliminary taxable value. The City received the State estimates for State Revenue Sharing and Sales Tax distribution projections for FY 2016. This budget is recognizing 100% of State projection, which reflected the increase in the Intergovernmental Revenue category. The reduction in the Fines and Forfeitures category is mainly attributed to less revenue budgeted for “Red Light Camera fines”.

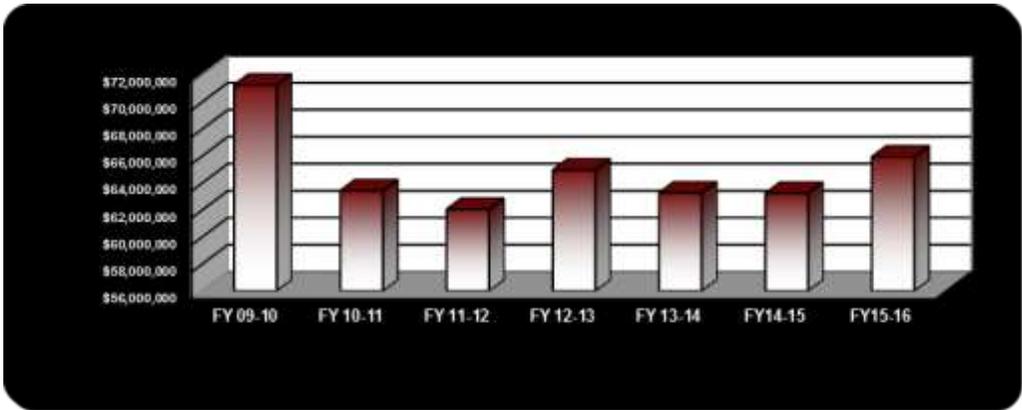
In FY 2016, the City will implement the COPS IV grant, which will bring 11 additional officers. The grant will provide 45.65% of salaries and fringe benefits cost. This increases the Grant category revenue for FY 2016.

# City of Miami Gardens

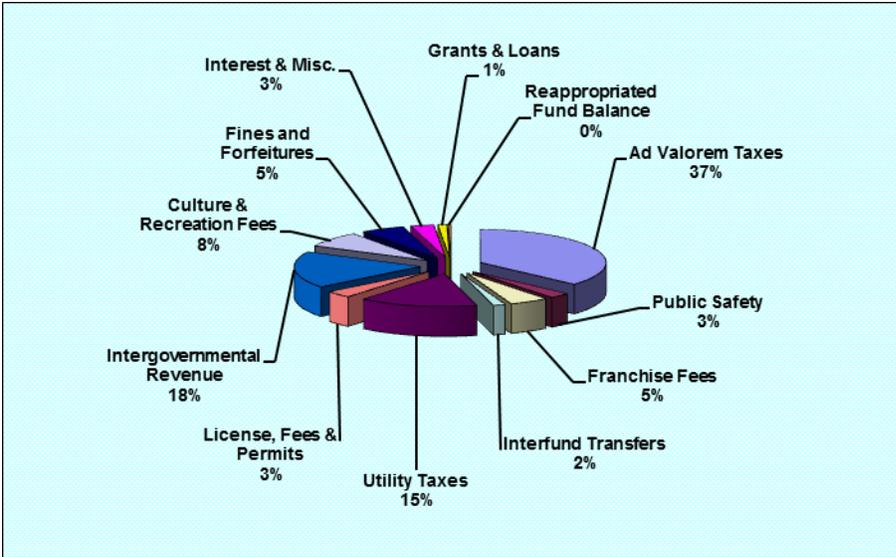
## FY 2015-2016 Annual Budget General Fund

### Revenue Overview

### History of General Fund Revenue



### General Fund Revenue by Source

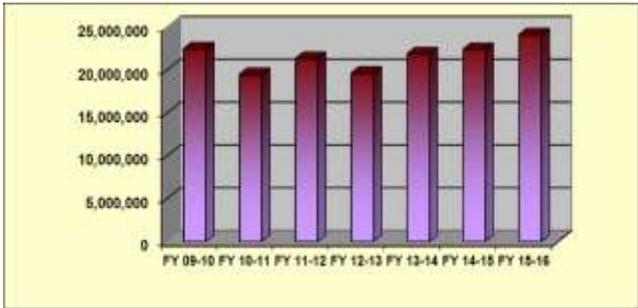


# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

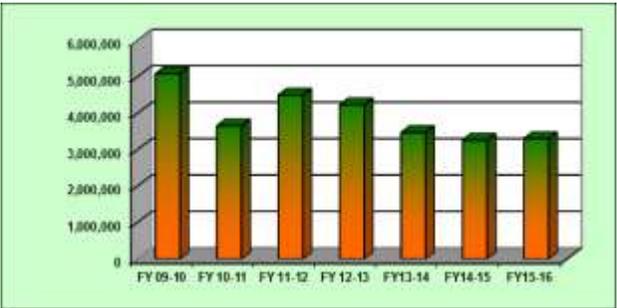
### Major Revenues

**Ad Valorem Tax Receipts History**



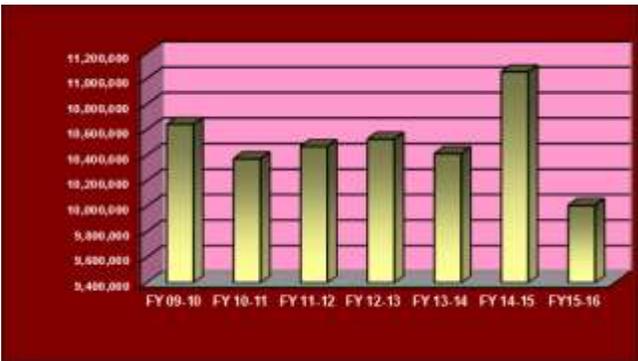
In FY 10-11 and FY 12-13, the taxes are lower than previous years. The decrease is attributable to a decrease in property values between the preliminary and the final taxable value provided by the Property Appraiser's Office. FY 13-14 is levied at 6.9363 mills as well as FY 14-15. FY 15-16 reflects an increase of 4.1% in taxable value, and the proposed millage rate is 6.9363, the same as FY 2015

**Franchise Fee Receipts History**



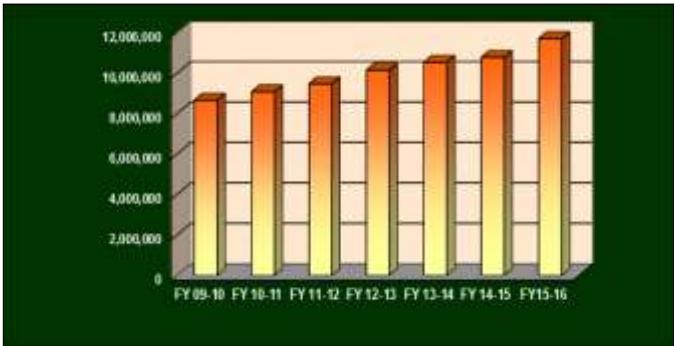
Franchise fees include electric, gas, and solid waste. They are collected by the private utilities and remitted to the City. The reduction in FY 10-11 was attributed to a one-time rebate of the FPL franchise fees imposed by the Public Service Commission in FY 09-10. The decrease in FY 13-14 is attributable to the operation of the reactor at Turkey Point and resulted in an increase in property taxes paid by FPL which resulted in a reduction of franchise payments. FY 14 and future years of revenue are being affected.

**Utility Tax Receipts History**



The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three water utilities: Opa Locka, Miami-Dade County and North Miami Beach. Also included in this category is the Communication Service Tax. The spike in FY 2015 is attributed to an audit performed by the State on the Communication Service Tax of which the City received over \$1 million in retro taxes

**Intergovernmental Revenue Receipts History**



Next to property and Utility taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 76% of which stays in General Fund and 24% goes to Transportation Fund by State law), and from the State Half-Cent Sales Tax. The increase projected for FY 15-16 is attributed to the Sales Tax revenue projected by the State.

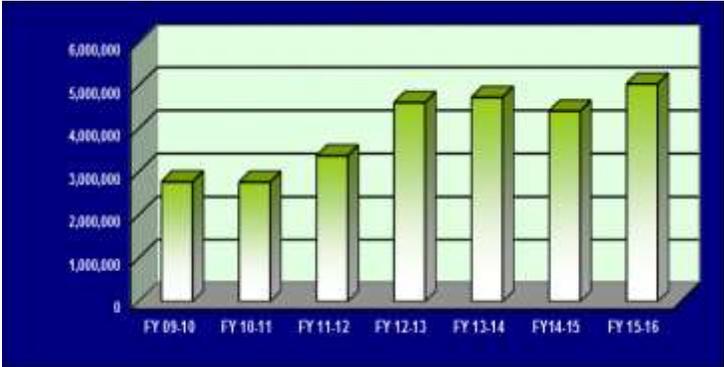
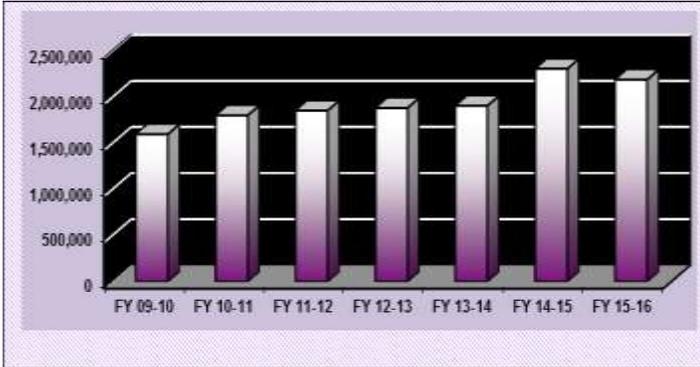
# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### Major Revenues

#### Licenses and Permits Revenue History

#### Cultural & Recreation Revenue History



Permits covered in this category include Alarm Permits, Landlord Permit fees and Business Licenses and Planning & Zoning fees. These fees are fairly steady with only a small impact over the short run from economic changes. Revenue remains fairly steady. The Revenues increase in FY 2015 is attributed to reclassification of the Planning and Zoning fees to the General Fund instead of recognizing in the Development Services Fund previously.

Revenues received from recreation events, special events and facilities are generally very steady and predictable. The FY 13 increase in revenues is attributed to the opening of the Betty T. Ferguson Community Center. Projected increase in FY 2015-16 is attributed to Jazz in the Gardens revenues.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## LEGISLATIVE DEPARTMENT

### Mission

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

### Staffing Levels

#### Authorized Positions

Fiscal Year 2014-2015 F.T.E.

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

#### Authorized Positions

Fiscal Year 2015-2016 F.T.E.

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



City Council

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

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

#### FY 2015-2016 Goals and Objectives

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

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## LEGISLATIVE DEPARTMENT

### Department Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$332,010	\$172,533	\$172,082	\$165,876	\$189,621	\$212,801	\$256,249
Operating Expenses	\$344,517	\$217,143	\$197,102	\$263,566	\$471,277	\$341,567	\$316,848
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENT</b>	<b>\$676,527</b>	<b>\$389,676</b>	<b>\$369,184</b>	<b>\$429,442</b>	<b>\$660,898</b>	<b>\$554,368</b>	<b>\$579,097</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Hold Budget Awareness meetings.	Number of forums held.	3	3	3
Adopt annual City operating plans.	Complete by September 30, of each year.	Completed on September 25, 2013	Completed on September 22, 2014	To be Completed on September 30, 2015

### Analysis

The Mayor and City Council are not employees of the City, thus it is difficult to determine traditional efficiency measures.

The priorities for the Council for FY 2016 will be strategic planning and the use of the General Obligation Bond proceeds.

# City of Miami Gardens

**FY 2015-2016 Annual Budget**  
**General Fund**

## OFFICE OF THE CITY MANAGER

### Mission

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

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
City Manager	1
Assistant City Manager	2
Assistant to the City Manager	1
Administrative Assistant	1
Executive Assistant to City Manager	1
Organization Development & Training Specialist	1
<u>Special Project Administrator</u>	<u>1</u>
<b>Sub-Total</b>	<b>8</b>

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Negotiated contract for sale of City’s two owned economic development properties, target to be closed before August 1, 2015.
- Developed and adopted by Council the \$60 Million General Obligation Bond Implementation Plan.
- Completion of City Hall portion of the City Hall Complex.
- Completed union negotiation with Federation of Public Employees.

#### FY 2015-2016 Goals and Objectives

- Completion of the Police Department at the City Hall Complex.
- Complete sale transaction of City owned properties for economic development.

### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### OFFICE OF THE CITY MANAGER

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$974,689	\$941,168	\$851,862	\$985,767	\$1,140,667	\$1,005,442	\$1,110,850
Operating Expenses	\$55,654	\$41,553	\$112,294	\$182,934	\$94,275	\$152,153	\$119,993
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$1,030,343</b>	<b>\$981,721</b>	<b>\$964,156</b>	<b>\$1,168,701</b>	<b>\$1,234,942</b>	<b>\$1,157,595</b>	<b>\$1,230,843</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Submit budget to Council as per City's Charter.	Submit budget to Council before July 20 of each year.	Submitted as per budget calendar and prior to July 20	Submitted as per budget calendar and prior to July 20	Submitted as per budget calendar and prior to July 20
Conduct budget special meetings.	Number of workshops conducted.	2	2	2
Customer Concerns.	Percentage of customer concerns processed and closed.	98%	100%	100%

## Analysis

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. Increase in personnel costs for FY 2016 is attributed to two employees being transferred from Human Resources Department and Parks and Recreation Department to the City Manager's Office.

# City of Miami Gardens

**FY 2015-2016 Annual Budget  
General Fund**

## MEDIA AND EVENTS DIVISION

### Mission

This Division serves 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

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

#### Authorized Positions

<u>Fiscal Year 2015-2016</u>	<u>F.T.E.</u>
Director of Public Affairs	1
Graphic Design Artist	1
Public Relations, Media and Events Coordinator	1
Sub-Total	3

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Produced and presented 4 large scale special events, including 10<sup>th</sup> Annual Jazz in the Gardens with over 73,000 attendees.
- Revamped the City’s newsletter/newspaper.
- Updated/created branding materials for the City.
- Secured meaningful and positive media coverage for the City.

#### FY 2015-2016 Goals and Objectives

- Continue social media initiatives.
- Continue promoting the City’s brand.
- Produce quarterly newsletter geared towards City residents and businesses.
- Promote positive/image enhancing coverage of the City.



*Jazz in the Gardens*

### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### MEDIA AND EVENTS DIVISION

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$219,995	\$211,506	\$174,363	\$86,049	\$60,126	\$49,954	\$231,582
Operating Expenses	\$2,501,021	\$2,371,000	\$2,506,159	\$3,061,013	\$3,501,905	\$3,873,667	\$3,831,095
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$2,721,016</b>	<b>\$2,582,506</b>	<b>\$2,680,522</b>	<b>\$3,147,062</b>	<b>\$3,562,031</b>	<b>\$3,923,621</b>	<b>\$4,062,677</b>
<b>TOTAL CITY MANAGER</b>	<b>\$3,751,359</b>	<b>\$3,565,227</b>	<b>\$3,644,678</b>	<b>\$4,315,763</b>	<b>\$4,796,974</b>	<b>\$5,081,216</b>	<b>\$5,274,840</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Communicate information to the City's residents through written material.	Number of publications produced.	7	4	4
Effectively engage residents using social media.	Number of "fans" on the City's Facebook page.	1,466	7,548	9,000
Effectively engage residents using social media.	Number of "followers" on the City's Twitter page.	371	621	750
Effectively communicate with media outlets.	Number of media inquiries responded to within 24 hours of initial inquiry.	7	7	7
Provide quality cultural, educational and recreational programming for City residents.	Number of City-sponsored and co-sponsored events.	5	4	4
Grow and Maintain the popularity of the City's premier music festival.	Number of Jazz in the Gardens attendees.	68,000	73,000	73,000

## Analysis

As in FY 2011, the Media and Events Division will be returned to a staffing level of three (3) for FY 2016. Operating expenses are slightly decreased compared to FY 2015 due to cost savings for some of the special events.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## 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 responsible for preparation and distribution of the City Council agenda and processes all contracts. In addition, the City Clerk provides services to: the Code Compliance Division as Clerk to Special Master Hearings as it relates to Code Enforcement Cases; the Miami Gardens Police Department as Clerk to Special Master Hearings as it relates to Red Light Camera hearings; and the Miami Gardens Police Department as Clerk to Special Master Hearings as it relates to Cry Wolf/False Alarm Hearings. The Office of the City Clerk provides passport processing services.

### Staffing Level

#### Authorized Positions

<u>Fiscal Year 2014-2015</u>	<u>F.T.E.</u>
City Clerk	1
Deputy City Clerk	1
Executive Secretary to the Mayor	1
Administrative Assistant	5
Legislative Aide to the Mayor	1
<b>Sub-Total</b>	<b>9</b>

#### Authorized Positions

<u>Fiscal Year 2015-2016</u>	<u>F.T.E.</u>
City Clerk	1
Assistant to the City Clerk	1
Executive Secretary to the Mayor	1
Administrative Assistant	5
Legislative Aide to the Mayor	1
<b>Sub-Total</b>	<b>9</b>

### Accomplishments, Goals and Objectives

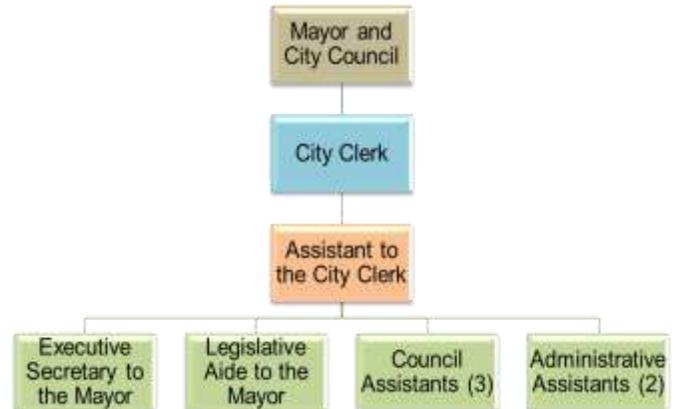
#### FY 2014-2015 Accomplishments

- Conducted special Run-off Election in late 2014.
- Provide passport services.
- Conducted Red Light Camera Hearings.
- Supports Code Compliance by conducting Special Master Code Compliance Hearings.

#### FY 2015-2016 Goals and Objectives

- Continue to work on city-wide records management policy.
- Continue to support the Police Department regarding Cry Wolf/False Alarm Hearings and Red Light Camera hearings.
- Conduct 2016 general election.

### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### OFFICE OF THE CITY CLERK

## Department Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$339,755	\$529,344	\$507,133	\$539,628	\$600,385	\$648,470	\$717,463
Operating Expenses	\$59,269	\$35,567	\$81,999	\$39,851	\$141,949	\$102,204	\$81,442
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENT</b>	<b>\$399,024</b>	<b>\$564,911</b>	<b>\$589,132</b>	<b>\$579,480</b>	<b>\$742,334</b>	<b>\$750,674</b>	<b>\$798,905</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Submit finalized agenda items to City Manager for review by the established deadline 100% of the time.	Percentage of agenda items submitted by established deadline.	100%	100%	100%
Prepare and distribute Council agenda by established deadline 100% of the time.	Percentage of agendas distributed in accordance with timeframe.	100%	100%	100%
Process all ordinances and resolutions within 10 working days after signed by the Mayor.	Percentage of time signed ordinances and resolutions are processed within required timeframe.	100%	100%	100%
Prepare minutes for City Council approval per scheduled.	Percentage of minutes prepared per schedule.	99%	100%	100%
Provide efficiency in processing Passport Application.	Process time for each application is less than 15 minutes.	99%	100%	100%
Provide efficiency in responding to Public Record Requests.	Provide responses within 15 working days of requests.	95%	96%	99%

## Analysis

The Office of the City Clerk continues to be active with its Passport Application Process. The Clerk has raised awareness of the City's designation as a Passport Processing Facility generating revenue of over \$95,000. Personnel expenses are higher in FY 2016 attributed to budgeting for the payout of accrued leave for an employee entering into the Deferred Retirement Option Program in January 2016.

# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### FINANCE DEPARTMENT

#### Mission

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

#### Staffing Level

##### Authorized Positions

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

##### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Finance Director	1
Asst. Fin. Director	1
Accountant III	1
Accountant II	2
Accountant I	1
Cashier	1
<b>Sub-Total</b>	<b>7</b>

#### Organization Chart



#### Accomplishments, Goals and Objectives

##### FY 2014-2015 Accomplishments

- Received from G.F.O.A the Distinguished Budget Presentation Award, Comprehensive Annual Financial Award Report (CAFR) and the Popular Annual Financial Reporting Award.
- Obtained extension from the banking institution for the balloon payment of one taxable bond of which the property is currently under contract to be sold.
- Performed fiscal impact calculations to assist in union negotiations and reviewed draft union contracts.
- Performed internal control in cashier functions in Police Department and provided recommendations.
- Issued RFP for auditing services and actuarial services.
- Implemented Euro Pay, Master Card and VISA technology compliance to be in effect on October 1, 2015.

##### FY 2015-2016 Goals and Objectives

- To secure GFOA awards for the FY 2015 CAFR and Popular Annual Financial Report and FY 2016 Budget Award.
- Create and issue RFP for Banking Services.
- Update Finance Policies and Procedures Manual.
- Assist Human Resources in performing auditing for accrued leave especially for part-time employees.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## FINANCE DEPARTMENT

### Department Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$634,226	\$608,153	\$526,595	\$495,177	\$597,559	\$626,198	\$628,175
Operating Expenses	\$97,449	\$87,832	\$67,399	\$83,078	\$70,663	\$83,952	\$94,213
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENT</b>	<b>\$731,675</b>	<b>\$695,985</b>	<b>\$593,994</b>	<b>\$578,255</b>	<b>\$668,222</b>	<b>\$710,150</b>	<b>\$722,388</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Accurately provide financial reports to requesting agencies by their respective due dates.	Did the City provide financial reports on requested dates?	Yes	Yes	Yes
Obtain Certificate of Achievement for Excellence in Financial Reporting from GFOA.	Did the City receive the Award?	Pending on GFOA result	Not available until CAFR issued	Not available until CAFR issued
Obtain Popular Annual Financial Reporting from GFOA.	Did the City receive the Award?	Yes	Not available until CAFR issued	Not available until CAFR issued
Obtain Budget Award from GFOA.	Did the City receive the Award?	Yes	Yes	Not available until Budget is completed
Receive unqualified auditor opinion.	Did the City receive unqualified opinion?	Yes	Not available until CAFR issued	Not available until CAFR issued
Improve internal controls.	Number of Management Comments.	1	0	0
Provide efficiency in Accounts Payable.	Payment made within 30 days.	68%	75%	80%
Accuracy in Accounts Payable.	Percentage of voided checks over total checks issued.	1.05%	1.00%	0.75%

### Analysis

The staffing level of the Department remains the same as FY 2010. Decrease in costs for FY 2012 and FY 2013 are attributed to two (2) vacancies for over a year. Operating expenses are higher in FY 2016 as it includes the audit fees for the County Building Better Communities Bond projects special audit. This cost was previously paid under the grant which will be exhausted by the end of Fiscal Year 2015.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## HUMAN RESOURCES DEPARTMENT

### Mission

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

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Human Resources and Risk Director	1
Assistant Human Resources Director	1
Risk Analyst II	1
Human Resources Analyst	3
Benefits Coordinator	1
Human Resources Assistant	1
Sub-Total	8

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Launched Neo-Gov Applicant Tracking Software which allows on-line applications.
- Provided CPR training to the Department of Developmental Services.
- Completed Asset Survey for the Florida League of Cities.
- Completed Appraiser Report for Miami-Dade County.
- Awarded Safety Grant by the Florida League of Cities.

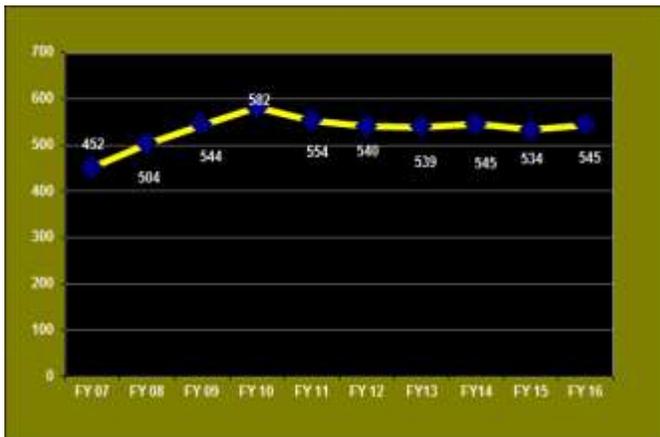
#### FY 2015-2016 Goals and Objectives

- Revise employee performance evaluations.
- Update employee policy and procedure manual.
- Conduct city-wide job analysis and review of job descriptions.
- Implement Laserfiche Software to make Human Resources paperless.

### Organization Chart



History of Full-Time Equivalent Positions



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### HUMAN RESOURCES DEPARTMENT

#### Department Budget

##### Expenses

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$718,403	\$739,713	\$663,033	\$716,537	\$865,952	\$808,626	\$767,055
Operating Expenses	\$103,902	\$50,991	\$83,603	\$114,024	\$100,289	\$125,768	\$104,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENT</b>	<b>\$822,305</b>	<b>\$790,704</b>	<b>\$746,636</b>	<b>\$830,561</b>	<b>\$966,241</b>	<b>\$934,394</b>	<b>\$871,055</b>

#### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Conduct monthly Crash Review Board Meetings.	Percentage of Crash Review Board Meetings Held.	0	0	12
Return all employee performance evaluations revised to departments within 1 week.	Percentage of time employee evaluations were processed within 1 week of evaluation date.	50%	75%	100%
Conduct Quarterly Safety Committee Meetings.	Number of Safety Committee meetings conducted.	0	1	4
During open enrollment, ensure that 100% of changes are accurately processed and entered into Eden.	Percentage of changes submitted to the insurance carrier.	75%	90%	100%

#### Analysis

The goal for FY 2015-16 is to provide a positive Human Resources service experience for applicants, employees and retirees and to collaborate with Departments to recruit, develop, support, retain diverse and talented employees who are key to the City's reputation and success. This will require the current Department's staff in-service and formal training to increase the competency and skill levels. In FY 2014-2015, the Department launched Neo-Gov, allowing applicants to apply on-line from anywhere in the Country and providing the City the ability to track and analyze the applicants electronically. Personnel costs are reduced in FY 2016 attributed to the Organizational Development and Training Specialist position being transferred to the City Manager's Office.

# City of Miami Gardens

**FY 2015-2016 Annual Budget  
General Fund**

## OFFICE OF THE CITY ATTORNEY

**Mission**

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

**Staffing Level**

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

Authorized Positions Fiscal Year 2015-2016	F.T.E.
City Attorney	1
Assistant City Attorney	1
Legal Assistant	1
Sub-Total	3

**Accomplishments, Goals and Objectives**

**FY 2014-2015 Accomplishments**

- Successfully resolved all litigation involving subcontractors on the Betty T. Ferguson Municipal Complex.
- Successfully resolved the Wanda Gilbert FLSA litigation matter.
- Completed training for Municipal Officers through the MDLC.

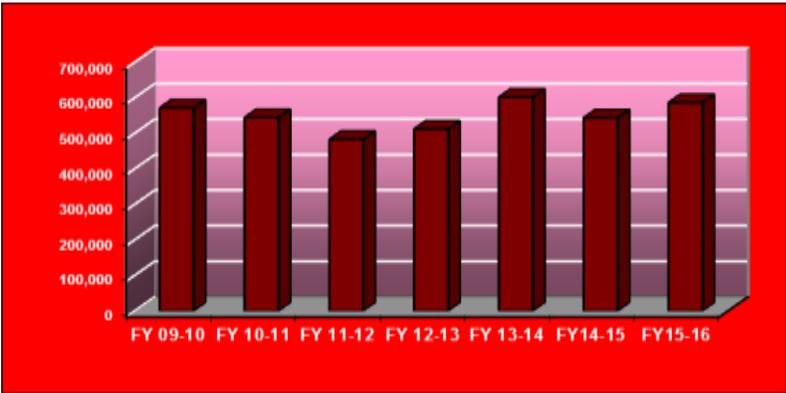
**FY 2015-2016 Goals and Objectives**

- Successful resolution of lawsuit against Miami-Dade County.
- Successful resolution of Sampson (Quick Stop) litigation.
- Successful resolution of Red Light Camera Litigation.

**Organization Chart**



History of Legal Expenses



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### OFFICE OF THE CITY ATTORNEY

## Departmental Budget

### Expenses

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$464,222	\$448,628	\$427,016	4445,534	\$466,585	\$483,290	\$481,080
Operating Expenses	\$107,587	\$99,007	\$56,100	\$66,626	\$135,526	\$60,725	\$105,553
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENT</b>	<b>\$571,809</b>	<b>\$544,635</b>	<b>\$483,116</b>	<b>\$512,160</b>	<b>\$602,111</b>	<b>\$544,015</b>	<b>\$586,633</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Serve as legal advisor to the City Council, City Manager, Directors & other City officials and agencies.	Frequency in which advice is rendered.	Daily	Daily	Daily
Provide formal written and informal/oral opinions as requested by City Council, City Manager, Directors and Staff.	Number of legal opinions rendered.	Daily	Daily	Daily
Defend the City in lawsuits, brought in Court and in administrative proceedings and pursue suits on behalf of the City.	Percentage of cases won.	Majority	Majority	Majority
Serve as Legal Advisor to City staff.	Frequency in which advice is rendered.			
Prepare Ordinances.	Number of Ordinances.	19	9	22
Prepare Resolutions.	Number of Resolutions.	218	172	200
Provide contract and other document review and preparation.	Number of contracts reviewed or prepared.	Approximately 100	Approximately 100	Approximately 100

## Analysis

The Office of the City Attorney has managed to handle legal matters for the City with professionalism and competency, with a small staff. The Office has assisted outside counsel with major accomplishments in litigation matters this year, including resolving the Sampson (Quickstop) litigation and prevailing in the litigation matter involving a past employee. In addition, the Office continues to assist the Mayor's Office with working towards a resolution of litigation against the County as it relates to the SunLife Stadium. Additionally, the Office has successfully managed and prosecuted other litigation in-house including multiple appeals and defense of foreclosure and quiet title actions.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT POLICE ADMINISTRATIVE DIVISION

### Mission

The Administrative Division encompasses the Office of the Chief, Professional Compliance and the Public Information Office. The Chief of Police is the highest ranking law enforcement officer within the Department and is responsible for policy development, control, supervision, and program implementation of the Department and is accountable for the effective delivery of police services to the City of Miami Gardens. There are two (2) Assistant Chiefs of Police who work directly for the Chief of Police, and are responsible for bureaus within the Department. In addition, the Professional Compliance Unit is charged with the investigation of misconduct and policy violations. The Public Information Officer is the media relations specialist for the department and works directly for the Chief of Police.

### Staffing Level

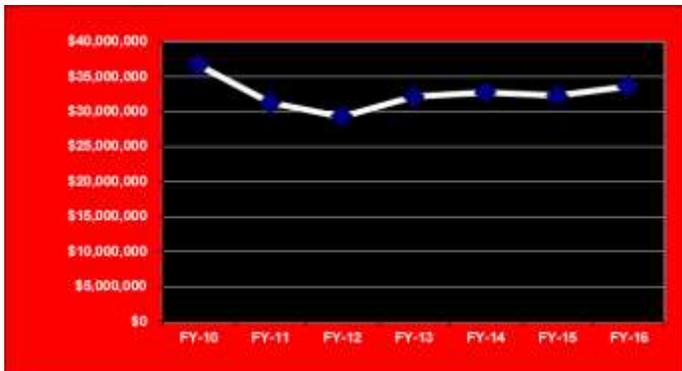
#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Chief of Police	1
Asst. Chief of Police	2
Captain	1
Sergeant	2
Police Legal Advisor	1
Executive Secretary	1
Administrative Assistant	2
<b>Sub-Total</b>	<b>10</b>

### Police Budget History



### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Hired 19 Police Officers for the year, with 12 of the candidates being City of Miami Gardens residents.
- Awarded a \$1,375,000.00 2014/2015 Cops Hiring Program Grant to partially fund 11 Police Officers.
- Implemented the Command Staff Park, Walk, and Talk sessions in the business community.
- Implemented a community based briefing program in areas of concern within the community.

#### FY 2015-2016 Goals and Objectives

- Monitor and coordinate the police promotional process with Human Resources.
- Conduct staff inspections within the Police Department to ensure compliance with Policy and accreditation mandates.
- Develop a Staff Inspections Policy to conform with accreditation mandates.
- Institute the following IAPRO modules: Use of Force, Pursuits, Police Crashes, Early Warning Benchmarks, Disciplinary Records and Supervisory Notes – a program documenting officer performance and behavior.

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT POLICE ADMINISTRATIVE DIVISION

### Division Budget

#### Expenses

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$31,568,088	\$29,671,873	\$28,748,906	\$29,132,845	\$30,010,702	\$29,093,857	\$29,828,910
Operating Expenses	\$3,520,342	\$431,977	\$327,854	\$408,659	\$599,291	\$533,639	\$291,320
Capital Outlay	\$132,217	\$106,616	\$0	\$371,241	\$30,005	\$115,082	\$0
<b>TOTAL DIVISION</b>	<b>\$35,220,647</b>	<b>\$30,210,466</b>	<b>\$29,076,760</b>	<b>\$29,912,745</b>	<b>\$30,639,998</b>	<b>\$29,742,578</b>	<b>\$30,120,230</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2014	ESTIMATED FY 2015	BUDGET FY 2016
	Fill 100% of sworn police officer vacancies within the Department within the fiscal year.	Percentage of sworn police officer vacancies filled.	100%	85%
Conduct administrative review for 100% of all complaints received for Police Department personnel as requested.	Percentage of administrative reviews of Police Department personnel from complaints received.	Not Measured	100%	100%
Conduct 12 Police Command Staff Community/Business walks during the fiscal year.	Number of Police Command Staff Community/Business walks conducted.	8	16	12

### Analysis

The primary focus of the Administrative Division is to fully implement the City's Public Safety Technology Project, which includes the Real Time Crime Center, an array of video surveillance systems, and fixed license plate readers. The Division will also work towards ensuring the delivery of positive customer service for the entire agency, as a tool for developing improved positive community collaboration.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT POLICE OPERATIONS DIVISION

### Mission

The Operations Division is the largest and most visible Division within the Miami Gardens Police Department. It is responsible for providing day-to-day police services to citizens, businesses and visitors of the City of Miami Gardens. This Division is responsible for Road Patrol, Bike Patrol, Citizens on Patrol, Police Reserve Officers, Community Liaison Officers and the Gang Resistance Education and Training (GREAT) Program. Additionally, the Division is now responsible for the Career Criminal Squad, the Gang Unit, the Gun Violence Reduction Squad and the Traffic Unit.

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

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Major	2
Captain	5
Sergeant	18
Police Officer	126
Traffic Assistant	1
Administrative Assistant	1
Community Service Aide	5
Sub-Total	158



### Accomplishments, Goals and Objectives

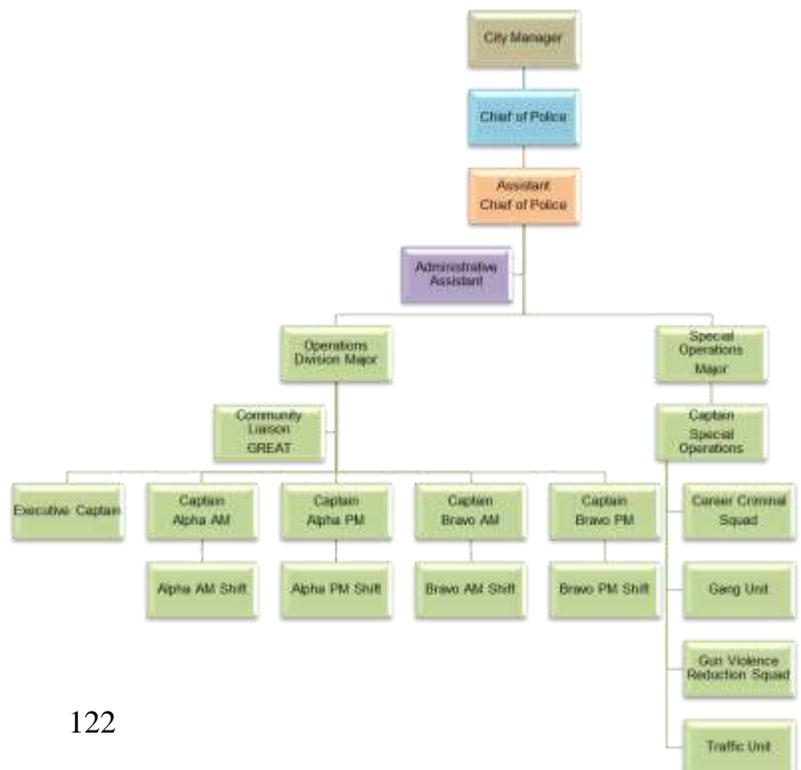
#### FY 2014-2015 Accomplishments

- Successfully increased the Canine Unit from six (6) handler/canine teams to a total of nine (9).
- Awarded a Bicycle/Pedestrian Safety Grant from the Florida Department of Transportation (FDOT) in the amount of \$105,000 allowing for the Traffic Unit to specifically focus on the prevention of bicycle and pedestrian involved accidents.
- Developed and deployed crime prevention initiatives which realized a reduction of gang/gun violence and an increase of 37% in gun seizures.

#### FY 2015-2016 Goals and Objectives

- Increase the detection and seizure of firearms by 10%.
- Continue the utilization of criminal intelligence and analytical data to drive the focus and direction of violent crime prevention initiatives.
- Increase and continue to foster the partnerships with other local, state and federal law enforcement agencies.

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT POLICE OPERATIONS DIVISION

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$175,772	\$27,170	\$21,569	\$27,961	\$31,117	\$37,930	\$32,400
Capital Outlay	\$42,400	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$218,172</b>	<b>\$27,170</b>	<b>\$21,569</b>	<b>\$27,961</b>	<b>\$31,117</b>	<b>\$37,930</b>	<b>\$32,400</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Conduct weekly (52) CompStat crime and community concern analysis session during the year.	Number of CompStat meetings.	30	46	52
Participate in 9 Walking One Stop community social services events during the fiscal year.	Number of Walking One Stop events.	6	4	9
Train 100% of Operations Patrol Officers in Crisis Intervention Team training.	Percentage of officers who received the Crisis Intervention Team training.	50%	80%	100%

### Analysis

The Operations Patrol Section will continue to focus on taking a holistic community policing approach to addressing community concerns and solving crime, while delivering the highest level of service. Through a continued relationship with community partners like North Dade Youth and Family Coalition, Miami-Dade County's Anti Strategy and members of Miami Gardens' Faith Community, we will work to earn respect and build trust in our community.

The Special Operations Section will focus on reducing violent crimes while proactively reducing gang related activity. The members of Special Operations will focus on identifying violent criminals who reside and visit the City of Miami Gardens. COMPSTAT and ShotSpotter intelligence will be used to assist with deployment of personnel and operations plans to address crime.

# City of Miami Gardens

**FY 2015-2016 Annual Budget  
General Fund**

## PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

### Mission

The Miami Gardens Police Department's Investigation Bureau consists of the following Units in the City of Miami Gardens: (1) the Homicide Unit investigates all death cases, police involved shootings and missing persons cases; (2) the Violent Crimes Unit investigates all shootings, assault and battery cases and robbery cases; (3) the Special Victims Unit investigates sexual crimes, child abuse, domestic violence, tracks sexual offenders and identifies/targets violent repeat offenders; (4) the Property Crimes Unit investigates residential and commercial burglaries, pawn shop detail and minor property crimes; (5) the Crime Scene Unit collects and documents evidence for future prosecution; (6) the Crime Analysis Unit identifies crime trends and compiles statistical data; (7) the Auto Theft/Economic Crimes Unit investigates auto thefts, auto burglaries, arson and fraud cases; (8) the Victim's Advocate Unit works with victims to provide necessary services.

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Major	1
Captain	1
Sergeant	5
Police Officer	33
Victims Advocate	1
Administrative Analyst	2
Crime Analyst Supervisor	1
Crime Analyst	1
Crime Scene Supervisor	1
Crime Scene Technician	5
Investigative Assistant	1
<b>Sub-Total</b>	<b>52</b>



### Accomplishments, Goals and Objectives

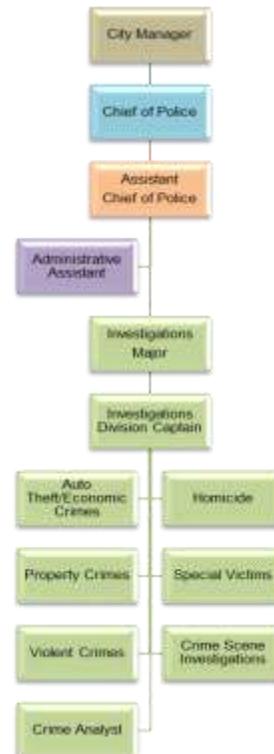
#### FY 2014-2015 Accomplishments

- Burglaries were reduced by 48%.
- Robberies were reduced by 12%.
- Murder was reduced by 43%.
- Domestic Violence Unit implemented a Plan of Action whereby numerous arrests were made of a backlog of domestic violence related cases.

#### FY 2015-2016 Goals and Objectives

- Increase clearance rate on all crime categories by 6%.
- Increase the homicide clearance rate by 10%.
- Continue commitment and compassion for Customer Service to Victims/Citizens/Business Owners.

### Organizational Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

## Division Budget

### Expenses

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$129,998	\$83,593	\$92,468	\$76,390	\$79,277	\$67,601	\$68,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$129,998</b>	<b>\$83,593</b>	<b>\$92,468</b>	<b>\$76,390</b>	<b>\$79,277</b>	<b>\$67,601</b>	<b>\$68,000</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Submit all felony case filings to the Miami-Dade County State Attorney's Office within 21 days of the initial arrest.	Timeframe for filing felony cases with the Miami-Dade County State Attorney's Office.	Not Measured	100%	100%
Respond to 100% of citizens' request for information (by telephone or to an investigator) on cases assigned to Investigators within 72 business hours.	Percentage of citizens' request for information responded within 72 business hours.	Not Measured	100%	100%
Assign 100% of Part 1 crimes to an Investigator assigned to the Investigations Division within 72 business hours.	Monitor Investigators Dashboard in Sungard OSSI Records Management System to ascertain compliance.	Not Measured	100%	100%

## Analysis

The Investigations Division will continue to focus on delivery of quality customer service to citizens and victims of crime. This will be accomplished through the administration of a Victims of Crime Acts (VOCA) Grant, which will allow the Department to hire one additional Victims' Advocate. The Division's Crime Analysis Unit will be integral to the Real Time Crime Center's success in the coming fiscal year.

# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

## Mission

The Support Services Bureau is tasked with accomplishing many objectives within the Miami Gardens Police Department. The Bureau is broken down into seven (7) separate units. Those units are: Property and Evidence; Records; Communications Center; Fleet Services; Training/Background; Quartermaster; and Facilities Management. The Bureau also supervises the Management Analyst Unit and the Court Liaison/Off Duty Coordinator. These Units assist other Divisions within the Department by allowing them to carry out their sworn functions in a more efficient manner.

## Staffing Level

### Authorized Positions

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

### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Major	1
Police Officer	2
Sergeants	2
Administrative Assistant	1
Management Analyst	1
Court Liaison/Off Duty Coordinator	1
Evidence Custodian	2
Telecommunications Manager	1
Telecommunications Supervisor	2
Telecommunicator	16
Janitorial Crew Worker	1
Records Clerk Supervisor	1
Records Clerk	4
<b>Sub-Total</b>	<b>35</b>

## Accomplishments, Goals and Objectives

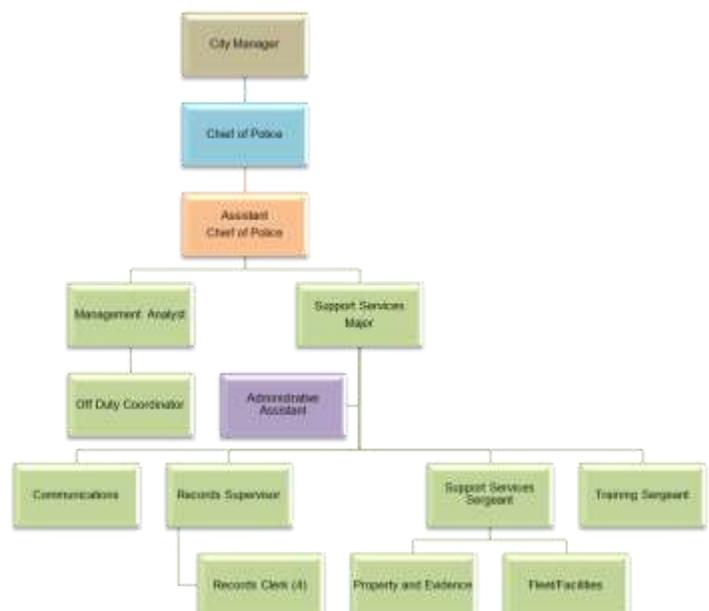
### FY 2014-2015 Accomplishments

- Processed and entered 3,475 property receipts and disposed of 1,599 pieces of property.
- Processed 19,729 police reports and 695 background checks.
- Received 93,647 Non 9-1-1 telephone calls and 22,871 9-1-1 telephone calls.
- Issued 1,245 new alarm permits and collected \$200,000 in alarm fines.

### FY 2015-2016 Goals and Objectives

- Review all Part I crime reports in a timely manner to ensure proper classification.
- Dispose of a number of property items equivalent to 80% of the number of items received.
- Conduct annual audits of property room to ensure accountability.
- Reduce the average current dispatch time (just under 2.7 minutes) by 10%.

## Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	\$307,507	\$247,730	\$214,939	\$370,015	\$212,145	\$238,740	\$212,793
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$307,507</b>	<b>\$247,730</b>	<b>\$214,939</b>	<b>\$370,015</b>	<b>\$212,145</b>	<b>\$238,740</b>	<b>\$212,793</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Process, file and provide public records requests from public in compliance with the law, 100% of the time.	Percentage of time to process and provide request in a timely manner.	100%	100%	100%
Validate 100% of the Florida Crime Information Center (FCIC) and National Crime Information Center (NCIC) files in compliance with the law.	Percentage of files validated in compliance with the law.	100%	100%	100%
Maintain records of all property and evidence handled by the Police Department in compliance with the law, 100% of the time.	Percentage of property and evidence processed in compliance with laws.	100%	100%	100%
Increase collection rate for all alarm registrations by 10%.	Collection rate increase/decrease for all alarm registrations.	3.7% Increase	10% Increase	10% Increase
Coordinate professional training for all personnel as required by FDLE.	Percentage of Officers trained every year.	100%	100%	100%

### Analysis

The primary focus of the Support Services Division will be to fully implement the City's Public Safety Technology Project, which includes the Real Time Crime Center, an array of video surveillance cameras, and fixed license plate readers. The Division will also work towards ensuring the delivery of positive customer service for the entire agency as a tool for developing improved positive community collaboration.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT COPS II Grant

### Staffing Level

<b>Authorized Positions</b>	
<b>Fiscal Year 2014-2015</b>	<b>F.T.E.</b>
Police Officers	10

<b>Authorized Positions</b>	
<b>Fiscal Year 2015-2016</b>	<b>F.T.E.</b>
Police Officers	10

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	n/a	n/a	n/a	\$631,516	\$873,118	\$942,345	\$817,888
Operating Expenses	n/a	n/a	n/a	\$185,810	\$0	\$0	\$0
Capital Outlay	n/a	n/a	n/a	\$308,905	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,126,231</b>	<b>\$873,118</b>	<b>\$942,345</b>	<b>\$817,888</b>

### Analysis

The City received the Federal Award for an additional 10 Police Officers in June 2012. This is a three (3) year grant which will pay 49.1% of salaries and fringe benefits of the Officers up to \$1.25 million. The only stipulation of the grant is the City must hire post September 11, 2001 military veterans as defined in the 2012CHP Application Guide.

The costs in FY 2014 are lower due to all equipment and operating costs such as uniforms, bullet proof vests, laptops, etc. purchased in FY 2013.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT COPS III Grant

### Staffing Level

<b>Authorized Positions</b>	
<b>Fiscal Year 2014-2015</b>	<b>F.T.E.</b>
<hr/>	
Police Officers	10

<b>Authorized Positions</b>	
<b>Fiscal Year 2015-2016</b>	<b>F.T.E.</b>
<hr/>	
Police Officers	10

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	n/a	n/a	n/a	n/a	\$191,858	\$785,190	\$816,295
Operating Expenses	n/a	n/a	n/a	n/a	\$110,570	\$8,691	\$0
Capital Outlay	n/a	n/a	n/a	n/a	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$302,428</b>	<b>\$793,881</b>	<b>\$816,295</b>

### Analysis

The City received COPS III award which funded part of the salaries and fringe benefits for 10 new Police Officers. The Officers were hired in late June to early July of 2014. Operating expenses in FY 2014 includes uniforms, equipment and certification. These costs are not covered by the grant funding. FY 2016 is mainly salaries and fringe benefits costs for a full year for the 10 Officers. This grant is a three-year grant and the City will have to maintain the Officers for at least an additional year after the grant expires.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT COPS IV Grant

### Staffing Level

<b>Authorized Positions</b>	
<b>Fiscal Year 2014-2015</b>	<b>F.T.E.</b>
<hr/>	
Police Officers	11

<b>Authorized Positions</b>	
<b>Fiscal Year 2015-2016</b>	<b>F.T.E.</b>
<hr/>	
Police Officers	11

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	n/a	n/a	n/a	n/a	n/a	n/a	\$854,656
Operating Expenses	n/a	n/a	n/a	n/a	n/a	n/a	\$124,920
Capital Outlay	n/a	n/a	n/a	n/a	n/a	n/a	\$0
<b>TOTAL DIVISION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$302,428</b>	<b>\$389,766</b>	<b>\$979,576</b>

### Analysis

This grant is awarded in FY 2015 for the hiring of an additional 11 Police Officers. The grant will only pay for 45.65% of base salary and related fringe benefits costs. The City will have to match the remaining 54.35%. The City will have to fund for operating costs such as uniforms, training, purchase of equipment and computers for the Officers.

# City of Miami Gardens

**FY 2015-2016 Annual Budget**  
**General Fund**

## PUBLIC SAFETY DEPARTMENT SCHOOL CROSSING GUARD DIVISION

### Mission

The School Safety Crossing Guard Program is designed to enhance the safety of elementary and middle school children by facilitating their safe access to and from school. The City currently has sixty (60) crossing guard posts throughout the City serving the City's eighteen (18) elementary schools, although students from other levels utilize the crossings on a daily basis. The School Crossing Guard Unit's goal is to provide operational support services to staff Miami Gardens based elementary schools with school crossing guards.

### Staffing Level

Authorized Positions Fiscal Year 2014-2015	F.T.E.
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	17.3
<b>Sub-Total</b>	<b>19.3</b>

Authorized Positions Fiscal Year 2015-2016	F.T.E.
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	16.8
<b>Sub-Total</b>	<b>18.8</b>



### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Participated in Child I.D. Program for students in Miami Gardens.
- Safely crossed 100% of the students throughout the year without incident.
- Staffed all elementary school posts daily.

#### FY 2015-2016 Goals and Objectives

- Work with community organizations to share and enhance pedestrian safety.
- Enhance pedestrian and bicycle safety through a cooperative effort with the Police Department, School Administrators and Crossing Guards.
- Fill staffing to budgeted levels for 100% school crossing coverage.



### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PUBLIC SAFETY DEPARTMENT SCHOOL CROSSING GUARD DIVISION

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$787,005	\$639,487	\$554,329	\$579,487	\$577,565	\$481,312	\$500,298
Operating Expenses	\$33,369	\$8,037	\$7,895	\$5,896	\$11,521	\$6,098	\$7,640
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$820,374</b>	<b>\$647,523</b>	<b>\$562,224</b>	<b>\$585,382</b>	<b>\$589,086</b>	<b>\$487,410</b>	<b>\$507,938</b>
<b>TOTAL DEPARTMENT</b>	<b>\$36,693,698</b>	<b>\$31,262,652</b>	<b>\$29,265,973</b>	<b>\$32,098,725</b>	<b>\$32,727,169</b>	<b>\$32,310,485</b>	<b>\$33,555,120</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2014	ESTIMATED FY 2015	BUDGET FY 2016
	Safely cross 100% of the students who come into the area of responsibility of the school crossing guards.	Percentage of students who are safely crossed.	100%	100%
Conduct at least 4 child ID Programs throughout the year, as requested.	Number of Child ID Programs participated in.	Not measured	4	4
Work with Police Department or Community Organizations to share pedestrian safety information on at least 4 occasions.	Number of pedestrian safety information sessions.	Not measured	4	4

### Analysis

The School Crossing Guard program has been relocated under the supervision of the Police Department. Personnel costs are lower in FY 2015, attributable to the elimination of the School Crossing Guard Superintendent position.

# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### BUILDING AND CODE COMPLIANCE DEPARTMENT CODE COMPLIANCE DIVISION

#### Mission

The Code Compliance Division was established to preserve, protect, and improve the physical, social and economic health of the City of Miami Gardens' neighborhoods. Our mission is to provide exceptional service to every citizen, customer and business owner of the City of Miami Gardens while supplying high quality- based solutions meeting the needs of our patrons. Our goal is to assist in the creation of an environment that is attractive, enjoyable and safe.

#### Staffing Level

##### Authorized Positions

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

##### Authorized Positions

Fiscal Year 2015-2016	F.T.E
Development Services Director	.5
Executive Secretary	.5
Resource Officer	1
Code Compliance Officer	7.5
Code Compliance Supervisor	2
Development Services Administrator	1
Senior Licensing & Permit Clerk	2
Permit and License Clerk	7
Housing Inspector	2
<b>Sub-Total</b>	<b>22.5</b>



#### Accomplishments, Goals and Objectives

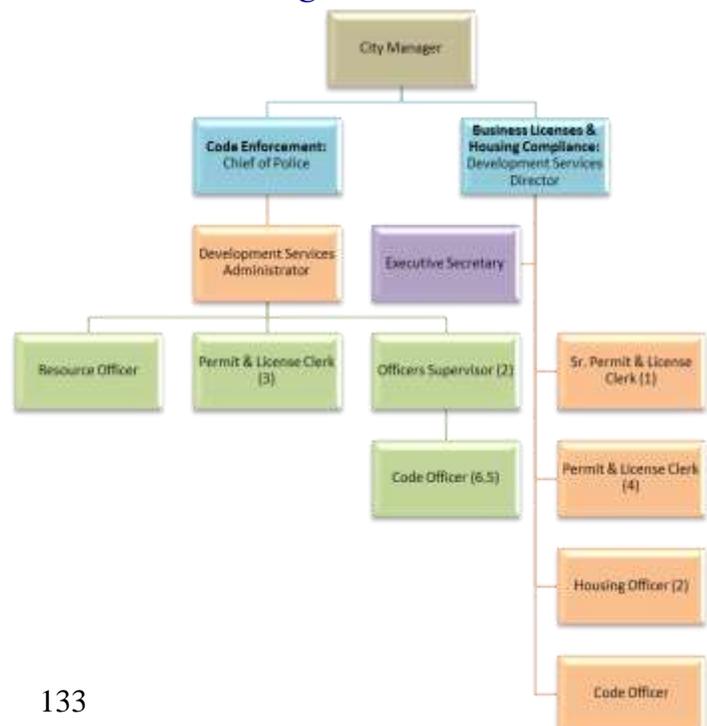
##### FY 2014-2015 Accomplishments

- Held three (3) Code-On-The-Go Homeowner Education Programs.
- Provided a series of staff mini trainings including Flood Plain observations and inspections, Zoning requirements and applications, and E-mail etiquette.
- Cross-trained Building and Code Compliance administrative staff.
- Participated in KAPOW initiative.

##### FY 2015-2016 Goals and Objectives

- Initiate a 12-month zone rotation for code officers.
- Update the Citizen's Guide to Code Compliance.
- Proactive zone enforcement based on established performance standard.

#### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### CODE COMPLIANCE DIVISION

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$1,459,365	\$1,177,931	\$1,190,347	\$1,341,775	\$1,269,864	\$1,282,832	\$1,387,758
Operating Expenses	\$267,808	\$110,038	\$63,263	\$88,708	\$61,782	\$60,243	\$71,300
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENT</b>	<b>\$1,727,173</b>	<b>\$1,287,969</b>	<b>\$1,253,610</b>	<b>\$1,430,483</b>	<b>\$1,331,646</b>	<b>\$1,343,075</b>	<b>\$1,459,058</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Maintain proper code enforcement of areas with renewed awareness and skepticism by rotating Code Enforcement Officers.	Average number of times Code Enforcement Officers change zones in a 12 month period.	Not measured	0	1
Improve customer service and citizen familiarity with code enforcement rules and regulations.	Portion of citizen's guide updated.	Not measured	0%	100%
Increase awareness and involvement in community maintenance.	Number of grant funded clean-up projects completed.	Not measured	0	1
Maintain Code Compliance staff training.	Number of staff trainings and management trainings completed.	Not measured	3:0	4:2
Automation of Special Master process to improve efficiency.	Number of hearings in which technology will be used to improve the Special Master Hearing process.	Not measured	0	4
Actively engage community in a meaningful and impactful way.	Number of Crime Watch and Home Owner Association meetings attended.	25	32	30

## Analysis

In FY 2014-15, the Code Compliance Division educated homeowners through Code-on-the-Go and actively participated in Homeowner Association Meetings. They educated youth on how to care for their community. The Code Compliance Division also partnered with Miami Gardens Police Department to proactively address vacant and abandoned nuisance properties. During this fiscal year, over 247 vacant and abandoned properties were successfully registered with the Federal Property Registration Corporation. The Division's strategic zone enforcement program resulted in improved aesthetics of the community and quality of life for the Residents.

In FY 2015-16, the Code Compliance Division will continue its efforts in proactive code compliance through initiatives with a focus on customer service based principals. The Division anticipates these initiatives will promote employee morale, customer satisfaction, and staff accountability.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PLANNING & ZONING DEPARTMENT

### Mission

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

#### Authorized Positions

**Fiscal Year 2014-2015** **F.T.E.**

Planning & Zoning Manager	1
Sub-Total	1

#### Authorized Positions

**Fiscal Year 2015-2016** **F.T.E.**

Planning & Zoning Manager	1
Sub-Total	1



### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Created the Entertainment Overlay District intended to revitalize commercial centers in the City.
- Completed implementation of signs regulations per regulations.
- Site plan approvals for Waffle House, Spring Lake, Aldi on 57<sup>th</sup>, Miami Veterinary Center and Garden Club townhomes.

#### FY 2015-2016 Goals and Objectives

- Enhance community appearance through landscape ordinance compliance deadline implementation.
- Business workshops and notices for landscape compliance.
- Improve process/review of complete applications for major and minor development.
- Complete EAR based comprehensive plan amendments and Water Supply Plan.

### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### PLANNING & ZONING DEPARTMENT

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$557,094	\$499,484	\$465,967	\$497,569	\$248,993	\$94,535	\$96,519
Operating Expenses	\$333,207	\$217,366	\$157,503	\$164,877	\$164,945	\$300,220	\$271,825
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENT</b>	<b>\$890,301</b>	<b>\$716,850</b>	<b>\$623,470</b>	<b>\$662,446</b>	<b>\$413,938</b>	<b>\$394,755</b>	<b>\$368,344</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Implementation of Comprehensive Master Development.	Percentage of City Commission adoption of zoning code amendments.	90%	100%	100%
Process complete applications for major development review and prepare staff reports for presentation to Council within 90 days.	Percentage of complete applications presented to Commission within time frame.	80%	85%	90%
Increase City's tree canopy coverage to 30% by 2030.	Actual tree canopy coverage each year.	2%	5%	7%

## Analysis

In FY 2014-15, the division experienced a significant increase in activity resulting in approximately 35% increase in revenues over FY 2013-14. During this fiscal year, the division held its first Economic Investment and Development Summit. The most notable initiative was the creation of the Entertainment Overlay Zoning District to encourage commercial/entertainment/hospitality uses along 27<sup>th</sup> Avenue. As a result of these proactive development initiatives, several large commercial businesses have relocated into the City. In addition to the relocation, existing businesses are expanding their footprint. In FY 2014-15, planning services have been contracted to a private entity. The Planning and Zoning Division is currently operating revenue neutral.

In FY 2015-16, the division anticipates substantial growth throughout the City due to development and redevelopment of large parcels. During FY 2015-16, the division will continue to promote economic development. The division is expected to continue to operate revenue neutral during FY 2015-16.

# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### PARKS AND RECREATION DEPARTMENT RECREATION DIVISION

### Mission

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

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Parks & Recreation Director	1
Assist. Parks & Recreation Director	1
Business Manager	1
Recreation Aides	14.77
Recreation Aide I	2
Recreation Aide II	4
Tutors	2.45
Recreation District Supervisor	1
Health & Facilities Facilitator	3
Recreation Supervisor	5
Administrative Assistant	1
<b>Sub-Total</b>	<b>36.22</b>

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Implemented new recreation and fitness programs in the Parks and Recreation Department.
- Actively engage and build relationships within the community and build impactful partnerships. The goal is to have (3) active program partners by the end of FY 2015.
- Developed intervention and prevention programs for youth and teens in the City of Miami Gardens (ongoing).

#### FY 2015-2016 Goals and Objectives

- Develop and implement approaches to reach the City's youth who do not use Recreation facilities and programs.
- Purchase a well-developed Recreation Management System to improve on-line registration, athletic scheduling and program implementation.
- Develop a teen council in various parks such as Rolling Oaks, Scott, Carol City and Norwood.
- Develop the City of Miami Gardens Bike Safety Program.

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PARKS AND RECREATION DEPARTMENT RECREATION DIVISION

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$2,619,462	\$2,151,259	\$1,932,900	\$1,592,758	\$1,540,808	\$1,582,948	\$1,530,599
Operating Expenses	\$2,211,511	\$1,279,059	\$539,670	\$642,277	\$642,669	\$629,887	\$629,496
Capital Outlay	\$14,482	\$10,784	\$0	\$12,150	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$4,845,455</b>	<b>\$3,441,102</b>	<b>\$2,472,570</b>	<b>\$2,247,185</b>	<b>\$2,183,477</b>	<b>\$2,212,835</b>	<b>\$2,160,095</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Broaden all four camp programs (winter, spring, summer camps, and afterschool).	Increase number of individuals registered.	122 ASP 410 Summer 88 Winter 181 Spring	130 ASP 450 Summer 125 Winter 193 Spring	160 ASP 475 Summer 150 Winter 225 Spring
Achieve positive customer satisfaction ratings of 70% for all four camp programs (winter, spring, summer camp, and afterschool).	Implement surveys to obtain accurate percentages.	Yes	Yes	>70%
Maintain 70% or better cleanliness rating by customers utilizing recreation buildings.	Implement surveys to obtain accurate percentages.	Yes	Yes	>70%
Track age groups for participants in all programs and activities.	Individuals age to be properly recorded through Activenet.	100%	100%	100%

### Analysis

The Recreation Programs Division continues to implement cost efficient and effective approaches to all recreational programs. During FY 2016 we will continue to measure the effectiveness of our services by measuring the effectiveness of our programs to ensure we are serving the residents at a high level.

Reduction in personnel expenses for FY 2016 is attributed to the transfer of a staff member to the City Manager's Office.

# City of Miami Gardens

**FY 2015-2016 Annual Budget**  
**General Fund**

## PARKS AND RECREATION DEPARTMENT MAINTENANCE DIVISION

### Mission

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

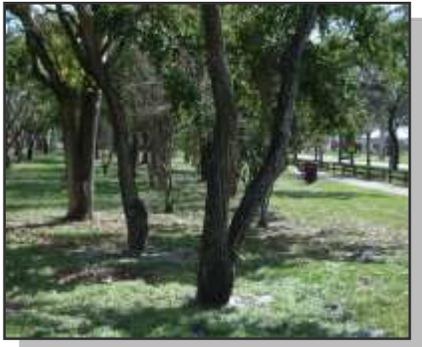
### Staffing Level

**Authorized Positions**

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

**Authorized Positions**

Fiscal Year 2015-2016	F.T.E.
Parks Maintenance Superintendent	1
Maintenance District Supervisor	2
Janitorial Supervisor	2
Janitorial Worker	4
Landscape Supervisor	2
Landscape Workers	4
Trades Worker	3
<b>Sub-Total</b>	<b>18</b>



### Accomplishments, Goals and Objectives

**FY 2014-2015 Accomplishments**

- Finalized a plan for determining tier 1 and tier 2 parks for guideline purposes for park staff.
- Determine the appropriate mix of maintenance activities, with an emphasis on preventive maintenance in all parks and facilities per the tier plan.

**FY 2015-2016 Goals and Objectives**

- Develop performance measures to assess maintenance productivity and quality to the City's Parks and custodian services.
- Continue to beautify and clean all outdoor facilities in a timely manner.
- Continue to coordinate a staffing plan to ensure parks are cleaned and user friendly after all sporting activities.

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PARKS AND RECREATION DEPARTMENT MAINTENANCE DIVISION DEPARTMENT

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$1,260,293	\$1,283,822	\$1,005,848	\$1,097,493	\$1,060,033	\$955,767	\$1,024,088
Operating Expenses	\$311,490	\$182,836	\$267,329	\$274,894	\$223,964	\$200,238	\$216,051
Capital Outlay	\$16,611	\$11,333	\$26,231	\$63,645	\$47,528	\$14,243	\$5,000
<b>TOTAL DIVISION</b>	<b>\$1,588,394</b>	<b>\$1,477,991</b>	<b>\$1,299,408</b>	<b>\$1,436,033</b>	<b>\$1,331,525</b>	<b>\$1,200,247</b>	<b>\$1,245,139</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Maintain 70% or better cleanliness rating by customers utilizing recreation buildings.	Implement surveys to obtain accurate percentages.	>70%	>70%	>70%
Maintain 70% or better cleanliness rating by customers utilizing existing open space.	Implement surveys to obtain accurate percentages.	>70%	>70%	>70%

### Analysis

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

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON RECREATION COMPLEX

### Mission

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

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Community Center Manager	1
Assistant Community Center Manager	1
Administrative Analyst	1
Administrative Assistant	1
Information Officer	1
Recreation Supervisor	2
Janitorial Worker	3
Life Guard Water Safety Instructor	4
Life Guard	0.4
Lead Lifeguard Water Safety Instructor	0.8
Aquatic Facility Manager	1
Recreation Aide	3.2
Recreation Aide I	2
Recreation Aide II	1
<b>Sub-Total</b>	<b>22.4</b>



### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Worked with surrounding Universities and Colleges to promote the facility and programs offered by the Betty-T. Ferguson staff.
- Continued to provide recreation and learning opportunities to improve fitness and wellness in the City of Miami Gardens.
- Promoted the outdoor facility amenities (amphitheater, track) by offering Cultural Arts events, STEM events, track and field events, Nike 7 on 7 football events and the City's first 4<sup>th</sup> of July Celebration.

#### FY 2015-2016 Goals and Objectives

- Develop and implement one or two science based programs for youth and teens.
- Develop plans to improve the custodial services at Betty T. Ferguson Recreation Complex.
- Develop plans to improve customer service and ensure action plans are being implemented and met.

### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON RECREATIONAL COMPLEX

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$100,867	\$707,345	\$856,699	\$886,960	\$736,571	\$682,092	\$942,254
Operating Expenses	\$180,799	\$515,408	\$548,651	\$466,595	\$338,563	\$340,717	\$358,209
Capital Outlay	\$0	\$0	\$0	\$16,555	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$281,667</b>	<b>\$1,222,754</b>	<b>\$1,405,350</b>	<b>\$1,370,111</b>	<b>\$1,075,134</b>	<b>\$1,022,810</b>	<b>\$1,300,463</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Broaden recreation programs such as martial arts, dance and drumline offered at BTFRC for youth and adults.	Increase number of participants registered.	Martial Arts 690 Drumline 170 Ballet 75 (max)	Martial Arts 780 Drumline 200 Ballet 75 (max)	Martial Arts 900 Drumline 250 Ballet 75 (max) AFS Program 30
Achieve positive customer satisfaction ratings of 70% for recreation programs at BTFRC.	Implement surveys to obtain accurate percentages.	>70%	>70%	>70%
Achieve 215 (30%) additional rentals over the rental baseline of 720 per year at BTFRC.	Monitor rental occurrences recorded through Activenet.	431	435	440
Improve customer satisfaction with facility reservations.	Decreasing number of rental refunds caused by rental issues.	10	10	10

## Analysis

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

Increase in personnel expenses for FY 2016 is attributed to hiring an Assistant Community Center Manager in late FY 2015 to supervise the day-to-day operations of the Center.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PARKS AND RECREATION DEPARTMENT ATHLETICS DIVISION

### Mission

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

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Athletics Manager	1
Athletics Coordinator	2
Athletics Supervisor	2
Recreation Aide I	2
Recreation Aide II	2
<b>Sub-Total</b>	<b>9</b>



### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Developed and implemented a Special Olympics Program for the Special Needs in the City of Miami Gardens.
- Successfully partnered with Nike, Inc. to provide uniforms for coaches, football players and cheerleaders.
- Successfully partnered with the Miami Marlins to establish baseball in the City of Miami Gardens.
- Successfully partnered with Jason Venger, V2R Group, LLC to offer an NFL Camp, sponsored by Sean Spence of Northwestern High and the Pittsburgh Steelers.

#### FY 2015-2016 Goals and Objectives

- Maximize in-house talent to develop outdoor programs and ensure that neighborhood parks are being utilized on a consistent basis.
- Offer extensive strength and agility programs for participants involved in athletics.
- Complete the youth sports website to expose the residents to the City's athletic programs.

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PARKS AND RECREATION DEPARTMENT ATHLETIC DIVISION

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	Under Admin	Under Admin	Under Admin	\$337,682	\$298,511	\$348,090	\$430,505
Operating Expenses	\$396,074	\$487,808	\$316,372	\$220,736	\$329,128	\$284,692	\$290,700
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$396,074</b>	<b>\$487,808</b>	<b>\$316,372</b>	<b>\$558,418</b>	<b>\$627,639</b>	<b>\$632,782</b>	<b>\$721,205</b>
<b>TOTAL PARKS &amp; RECREATION DEPARTMENT</b>	<b>\$7,102,010</b>	<b>\$7,570,004</b>	<b>\$5,493,701</b>	<b>\$5,611,746</b>	<b>\$5,217,775</b>	<b>\$5,068,674</b>	<b>\$5,414,234</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Broaden athletic activities such as baseball, basketball, softball, baseball, football for youth and adults.	Increase number of participants.	1,578	1,728	1,814
Retain 70% of clientele in all athletic programs from the previous FY.	Implement surveys to obtain accurate percentages.	Yes	Yes	>300 (from actual total)
Achieve positive customer satisfaction ratings of 70% for each athletic program offered.	Uphold yearly athletic community meetings to discuss the needs with the residents.	Yes	Yes	>70%
Broaden aquatics fitness and instructional programs.	Increase the number of participants registered.	374 swim lessons (Adult & Children) 592 Water Aerobics	421 swim lessons (Adult & Children) 614 Water Aerobics	500 swim lessons (Adult & Children) 700 Water Aerobics
Achieve positive customer satisfaction ratings of 70% for the aquatics instructional programs offered.	Implement surveys to obtain accurate percentages.	Yes	Yes	>70%

### Analysis

The Athletic Division continues to offer exceptional services to our community by developing core programs such as football, basketball, soccer, cheerleading and more. In FY 2015-16, the Department will focus on developing more self-direct and in-house programs to draw revenue while maximizing in-house talent. We will focus on offering various fitness programs in parks in hopes of addressing the obesity rate in Miami-Dade County.

# City of Miami Gardens

**FY 2015-2016 Annual Budget  
General Fund**

## PURCHASING DIVISION

### Mission

The Purchasing Division provides an integrated purchasing structure ensuring integrity and fairness, with centralized accountability for oversight of solicitation, vendor selection, negotiation, award, contract administration and economic growth within the City of Miami Gardens.

### Staffing Level

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

Authorized Positions Fiscal Year 2015-2016	F.T.E.
Procurement Director	1
Purchasing Officer	1
Buyer	1
Purchasing Assistant	1
<b>Sub-Total</b>	<b>4</b>



*2014 Excellence in Achievement by  
Universal Public procurement Certification Council*

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Assist in the development of City of Miami Gardens Business and Resident Economic Growth Plan (CMG-BREP).
- Assist in the development of Preparing “How to Do Business with the City of Miami Garden” Local Outreach Seminars.
- Established a new bid submittal process for the City of Miami Gardens.

#### FY 2015-2016 Goals and Objectives

- Introduce Electronic Bidding and reporting.
- Introduce electronic vendor registration.
- Increase small business interaction with the City of Miami Gardens.
- Host three outreach seminars a year.
- Host internal classes for City staff.

### Organization Chart



*The City of Miami Gardens uses DemandStar for all bid solicitations. [www.demandstar.com/](http://www.demandstar.com/)*

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## PURCHASING DIVISION

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$312,853	\$311,078	\$286,150	\$307,359	\$316,695	\$305,948	\$316,023
Operating Expenses	6,769	\$7,308	\$4,124	\$6,225	\$4,801	\$4,852	\$23,028
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$319,622</b>	<b>\$318,386</b>	<b>\$290,274</b>	<b>\$313,583</b>	<b>\$321,496</b>	<b>\$310,800</b>	<b>\$339,051</b>

### Analysis

The Purchasing Division plays a large role in ensuring the City Departments receive the best quality goods and services for the lowest prices in a timely manner. The Division was instrumental in developing two Ordinances for the City, the City of Miami Gardens Business and Resident Economic Growth Plan (CMG-BREP) and the City of Miami Gardens Small Business Growth Plan. The Division will be responsible for bidding and monitoring the City Council supported GOB projects. In FY 2016, the Division will host various training workshops within the City, multiple outreach to the local community and host a vendor registration drive to enhance the economic growth within the City.

The Purchasing Division is a member of the South Florida Cooperative. Staff certifications consist of a Certified Public Procurement Officer (CPPO) and a Certified Public Procurement Buyer (CPPB).

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## INFORMATION TECHNOLOGY DEPARTMENT

### Mission

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

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Chief Information Officer	1
IT Web Content Administrator	1
Telecommunications Systems Analyst	1
Police IT Systems Manager	1
Applications Systems Manager	1
IT Support Technician II	1
IT Junior Support Technician	1
<u>IT Support Technician</u>	<u>4</u>
Sub-Total	11

### Accomplishments, Goals and Objectives

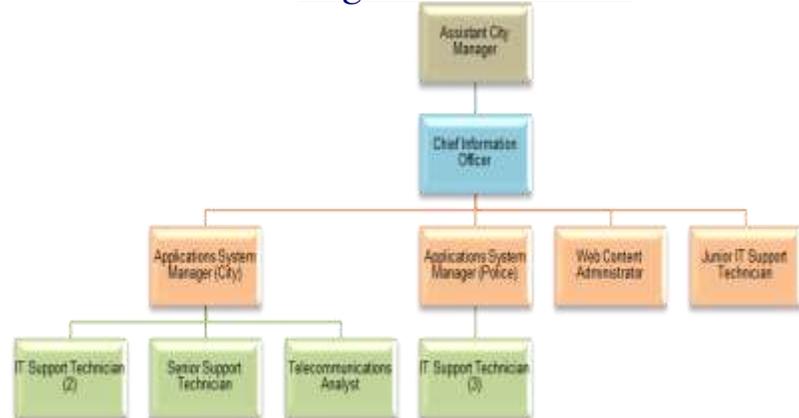
#### FY 2014-2015 Accomplishments

- Performed a major facelift to the City's Website. This included creating a new Human Resources web page, updated the Police Department's website, added new graphic optimization for faster downloads and various updates to the Mayor and City Council pages. It is now more user friendly and graphically pleasing to the eye.
- Migrated 17 Windows 2003 Servers to a more current version of Windows server.
- Deployed new Cisco Unified Communication System in City Hall which included video phones for enhanced communications.

#### FY 2015-2016 Goals and Objectives

- Work with the Police Department to set up the Real-Time Crime Center, roll out surveillance cameras, install additional license plate readers and increase their ability to keep the community safer by deploying additional technology.
- Move users and services from the old Police Department to the new Police Department, this involves: porting IP address and phone services, moving switches, routers, servers, computers, setting up Dispatch, faxes, copiers, printer, scanners, wireless network and setting up the IT Department.

### Organization Chart



### Technology Budget Growth



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### INFORMATION TECHNOLOGY DEPARTMENT

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 13-14	Budget FY 14-15
Personnel Services	\$880,135	\$983,614	\$856,609	\$1,036,697	\$984,502	\$990,331	\$1,022,477
Operating Expenses	\$1,185,964	\$1,043,680	\$1,017,634	\$1,240,095	\$1,084,132	\$1,095,491	\$1,316,964
Capital Outlay	\$410,512	\$185,818	\$136,703	\$188,930	\$34,186	\$103,000	\$9,000
<b>TOTAL DIVISION</b>	<b>\$2,476,611</b>	<b>\$2,213,112</b>	<b>\$2,010,946</b>	<b>\$2,465,723</b>	<b>\$2,102,820</b>	<b>\$2,188,822</b>	<b>\$2,328,441</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Improve city-wide interoffice communication.	MS-Lync deployment - percentage of staff machines installed with Lync.	Not measured	100%	100%
Improve departmental collaboration and availability of documents for city-wide use.	MS-Sharepoint deployment - percentage of staff machines with access to Sharepoint service/program.	Not measured	100%	100%
Increase secure accessibility to departmental resources.	Establish and maintenance of departmental sites.	Not measured	100%	100%
Improve communication and availability of project planning resources accessible to participants.	Establish and maintenance of project sites.	Not measured	90%	90%

### Analysis

In FY 2014-15, the mission continued with IT being tasked to manage and control many additional systems and services as a result of the move to the new City Hall building. Monitoring and controlling a new security system with over 150 new cameras, creating new security badges for all employees, setting up rights and privileges for each door and employee was all new, but the IT Department tackled this and much more creating a safe, sound and stable environment while still performing their main task of supporting systems and operations for our staff.

Personnel costs in FY 2015-16 will be slightly higher with the safe return of an employee deployed for service in the last fiscal year. The City did not incur three months of the employee's salary while deployed. The operating expenses increase is attributed to the replacement of laptops and equipment.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## 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 vendors for maintenance and repairs.

### Staffing Level

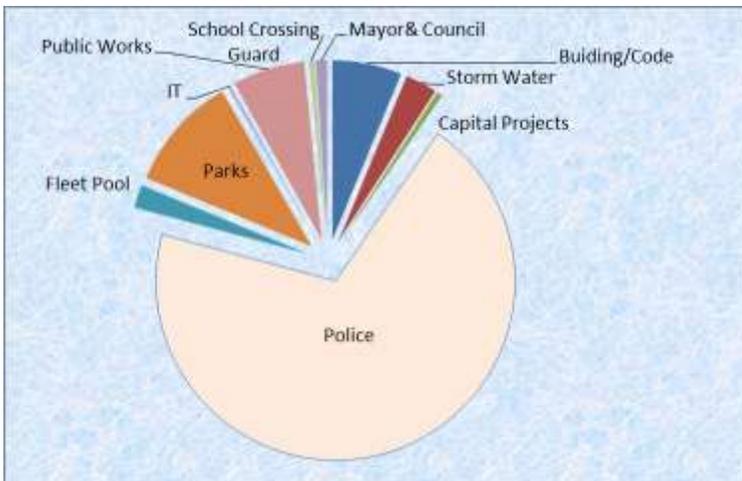
#### Authorized Positions

Fiscal Year 2014-2015	F.T.E.
Fleet Manager	1
Fleet Service Representative	1
<u>Administrative Assistant</u>	<u>1</u>
Sub-Total	3

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Fleet Manager	1
Fleet Service Representative	1
<u>Administrative Assistant</u>	<u>1</u>
Sub-Total	3

**% of Vehicles by Department**



### Accomplishments, Goals and Objectives

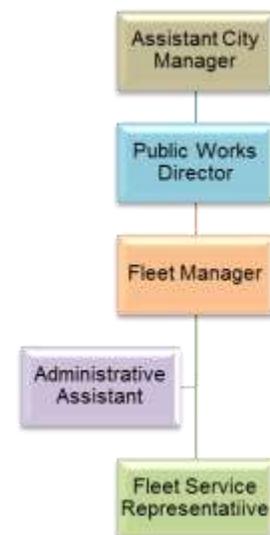
#### FY 2014-2015 Accomplishments

- Increased the number of preventative services and vehicle inspections to maintain an older fleet without experiencing any catastrophic failure.
- Completed 2,300 repair orders.
- Upgraded Fleet Management Software to provide greater reporting and repair order detail.

#### FY 2015-2016 Goals and Objectives

- Procure new vehicles to replace high mileage and older vehicles to minimize downtime and repair expenditures.
- Sell surplus vehicles.
- Obtain bidding for expiring or obsolete contracts.

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## FLEET SERVICES DIVISION

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$205,126	\$217,500	\$204,590	\$215,372	\$213,821	\$216,086	\$217,420
Operating Expenses	\$1,612,283	\$1,596,041	\$1,693,885	\$1,709,614	\$1,703,603	\$1,532,932	\$1,584,610
Capital Outlay	\$919,975	\$39,809	\$0	\$2,764,410	\$311,188	\$34,682	\$0
<b>TOTAL DIVISION</b>	<b>\$2,737,384</b>	<b>\$1,853,350</b>	<b>\$1,898,475</b>	<b>\$4,689,395</b>	<b>\$2,228,612</b>	<b>\$1,783,700</b>	<b>\$1,802,030</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Complete a minimum of 2,300 work orders submitted for repairs and preventative maintenance.	Number of work orders completed.	2,300	2,400	2,550
Manage Fuel to average 31,000 gallons per month.	Number of reports sent to the departments to alert them of vehicles that has out of extraordinary usage.	12	12	12
Repair vehicle collisions.	Number of collisions.	47	53	65

### Analysis

In FY-2016, the Fleet Division will be committing more time to the preventative maintenance function in light of the growing age of our fleet and the budget constraints for vehicle replacements. Planning should begin on the feasibility of developing our own City garage. Lower operating cost for FY 2015 and FY 2016 is attributed to lower gasoline costs.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## CITY HALL MAINTENANCE DIVISION

### Mission

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

### Staffing Level

#### Authorized Positions

Fiscal Year 2014-2015 F.T.E.

Facility Superintendent	1
Facility Manager	1
<u>Receptionist</u>	<u>1</u>
<b>Sub-Total</b>	<b>3</b>

#### Authorized Positions

Fiscal Year 2015-2016 F.T.E.

Facility Superintendent	1
Facility Manager	1
<u>Receptionist</u>	<u>1</u>
<b>Sub-Total</b>	<b>3</b>

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

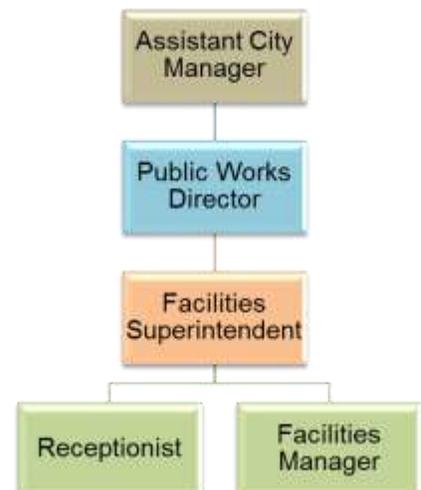
- Transitioned from some construction warrantees to preventative maintenance contracts.
- Provided "Set-up" for many community events held at the Municipal Complex.
- Maintenance of other non-park City facilities.

#### FY 2015-2016 Goals and Objectives

- Transition Project Victory Students into assisting work ethics through tasks around the Municipal Complex.
- Transition the Police Department from its current facility to the Municipal Complex.
- Continue monitoring facilities maintenance contract/warrantees for Police Department section of the Municipal Complex.
- Receive and store miscellaneous supplies and materials from the construction contract.



### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### CITY HALL MAINTENANCE DIVISION

## Departmental Budget

### **Expenditures**

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	n/a	n/a	n/a	n/a	n/a	257,377	\$258,785
Operating Expenses	n/a	n/a	n/a	n/a	n/a	327,686	\$795,306
Capital Outlay	n/a	n/a	n/a	n/a	n/a	\$0	\$0
<b>TOTAL DIVISION</b>	n/a	n/a	n/a	n/a	n/a	<b>\$585,063</b>	<b>\$1,054,091</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Preventative maintenance to equipment keeping them clean from airborne dust and other materials that lead to breakdown and disruptions.	Number of filters changed.	Not measured	Not required/new building	Not required
Maintain cleanliness of City Hall exterior.	Number of pressure washings.	Not measured	Not required/new building	Not required
Tracking responsiveness of facility maintenance.	Average time for requests to be completed.	Not measured	24 hours	24 hours
Documenting the number of requests to track, identify, and determine use/wear on furnishings and components.	Number of staff requests.	Not measured	30	50

## Analysis

The City Hall Maintenance Division maintains the City Hall Complex and other City-owned –non-Parks facilities. In addition, the Facilities Superintendent supervises the Front Desk Receptionist position. This Division oversees the City Hall Complex warrantees.

Increase in FY 2016 budget is attributed to the completion of the Police Headquarters which is situated next to the City Hall. Utilities and maintenance costs of the Police Headquarters is included in this Division.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
General Fund

## NON-DEPARTMENTAL DEPARTMENT

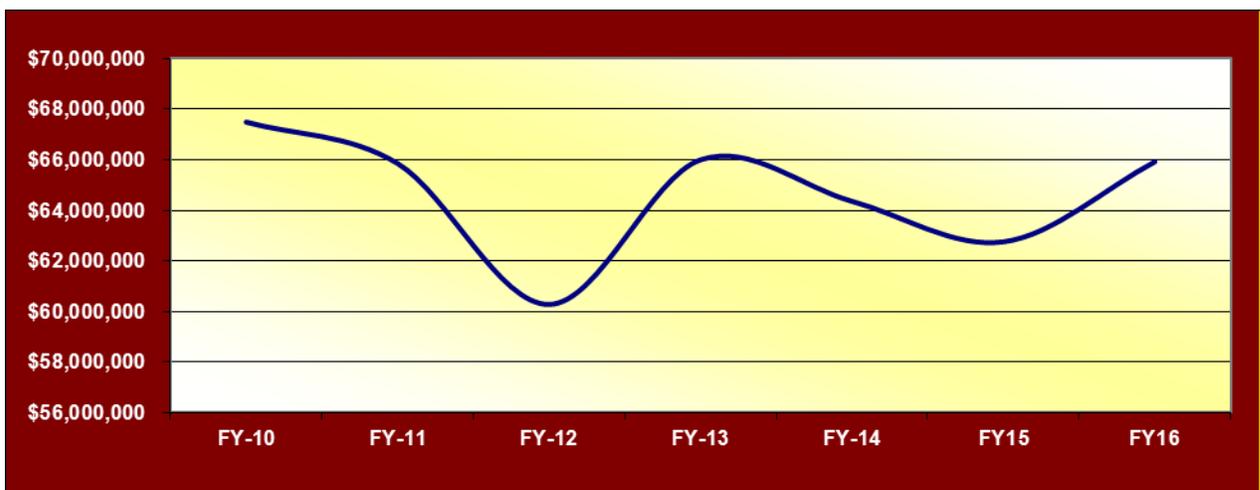
### Mission

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

### Departmental Budget

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$0	\$131,250	\$75,000	\$51,146	\$40,519	\$58,043	\$55,000
Operating & Transfer out	\$7,375,704	\$10,697,463	\$9,792,806	\$12,092,652	\$11,950,884	\$10,136,341	\$10,803,744
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$7,722
<b>TOTAL DEPARTMENT</b>	<b>\$7,375,704</b>	<b>\$10,828,713</b>	<b>\$9,843,997</b>	<b>\$12,143,798</b>	<b>\$11,991,403</b>	<b>\$10,194,384</b>	<b>\$10,858,744</b>
<b><u>Total General Fund Expenditures</u></b>							
<b>TOTAL GENERAL FUND</b>	<b>\$67,489,378</b>	<b>\$65,852,895</b>	<b>\$60,280,782</b>	<b>\$65,999,113</b>	<b>\$64,357,700</b>	<b>\$62,754,574</b>	<b>\$65,989,200</b>

History of General Fund Expenditures



# Budget Detail by Fund

## Transportation Fund



*Miami Gardens Transit Program*



*Before and After - Sidewalk Installation at NW 155 Street*

## City of Miami Gardens

### FY 2015-2016 Annual Budget Transportation Fund

## FY 2015-2016 Transportation Fund Estimated Revenues

### Total Transportation Fund Revenues

Revenue Type	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY15-16	Basis For Budget
1 <sup>st</sup> Local Option Fuel Tax	\$1,521,890	\$1,601,604	\$1,543,881	\$1,514,920	\$1,528,502	\$1,560,000	\$1,560,000	State estimate
2 <sup>nd</sup> Local Option Fuel Tax	\$582,079	\$622,828	\$598,259	\$585,738	\$603,544	\$594,000	\$600,000	State estimate
CITT	\$0	\$0	\$296,049	\$3,837,951	\$3,985,238	\$3,600,000	\$3,600,000	County est.
CITT Settlement	\$0	\$0	\$3,519,911	\$0	\$0	\$0	\$0	
Banners	\$3,300	\$4,675	\$4,675	\$6,290	\$7,610	\$510	\$500	
Grants/Intergovt. Revenue	\$48,043	\$116,485	\$110,593	\$909,620	\$33,080	\$31,356	\$31,358	
State Revenue Sharing	\$915,413	\$924,623	\$932,406	\$918,345	\$898,665	\$894,000	\$911,880	State Estimate
Public Works' Permits	\$44,940	\$47,448	\$49,408	\$73,461	\$66,338	\$72,000	\$78,000	
Other	\$505,539	\$213,190	\$200,929	\$236,234	\$305,513	\$199,054	\$252,453	
Reappropriate Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$883,277	
<b>Total Transportation</b>	<b>\$3,621,204</b>	<b>\$3,530,853</b>	<b>\$7,256,111</b>	<b>\$8,082,558</b>	<b>\$7,428,490</b>	<b>\$6,950,920</b>	<b>\$7,917,468</b>	

### Analysis

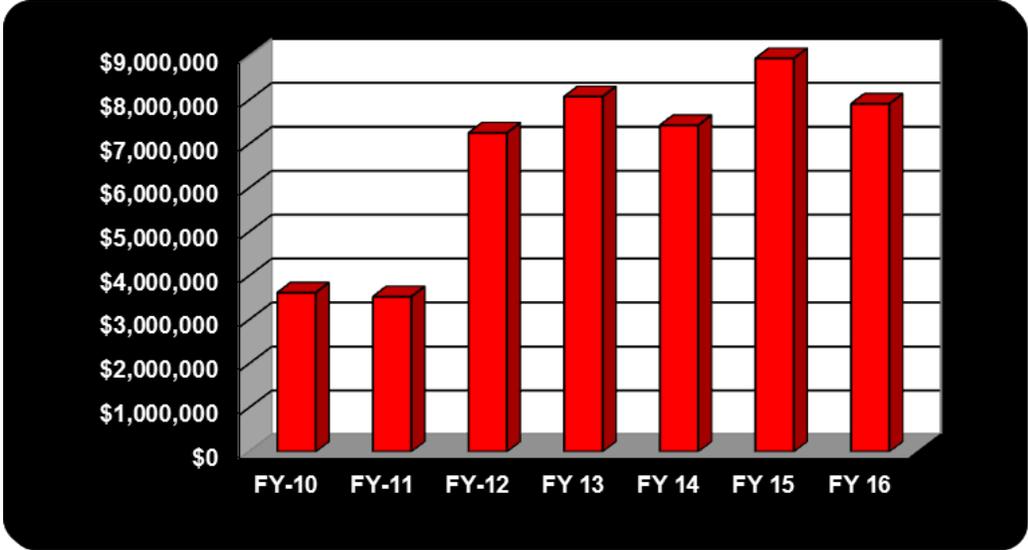
Transportation Fund revenues are generally very steady and predictable. The main sources of revenue are Local Option Gas Tax, State Revenue Sharing and CITT. Miami-Dade County settled with the City in FY 2012 the participation in the Citizens Independent Transportation Trust. The funding is derived from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

# City of Miami Gardens

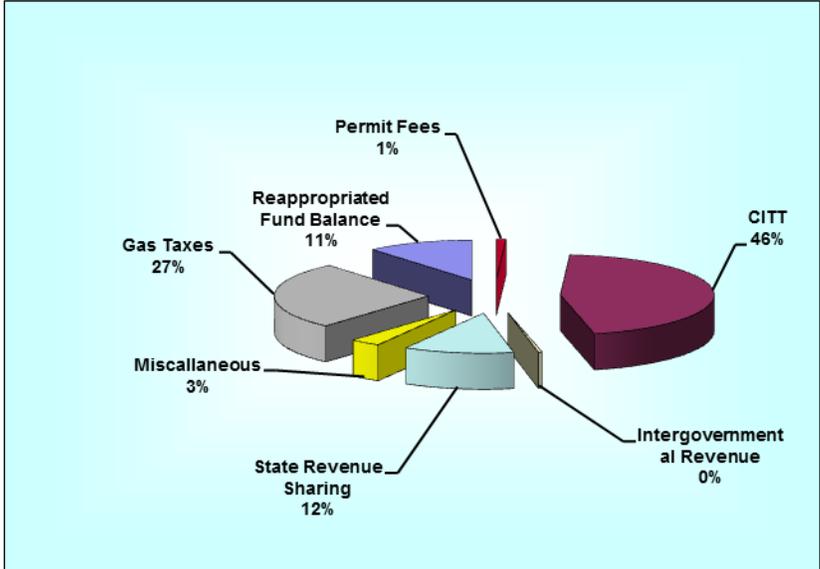
## FY 2015-2016 Annual Budget Transportation Fund

### Revenue Overview

#### History of Transportation Fund Revenue



#### Transportation Fund Revenue by Source for FY 2015-2016 Revenue



# City of Miami Gardens

## FY 2015-2016 Annual Budget Transportation Fund

### PUBLIC WORKS DEPARTMENT ADMINISTRATIVE DIVISION

### Mission

The Department operates through four (4) Divisions - The Administration Division, The Keep Miami Gardens Beautiful Program Division, the Streets Division and the Stormwater Utility Operations. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and staff.

### Staffing Level

Authorized Positions Fiscal Year 2014-2015	F.T.E.
Public Works Director	1
Assistant Public Works Director	1
Public Works Operations Manager	1
Grants/Contracts Administrator	.3
<b>Sub-Total</b>	<b>3.3</b>

Authorized Positions Fiscal Year 2015-2016	F.T.E.
Public Works Director	1
Assistant Public Works Director	1
Public Works Operations Manager	1
<b>Sub-Total</b>	<b>3</b>

### Accomplishments, Goals and Objectives

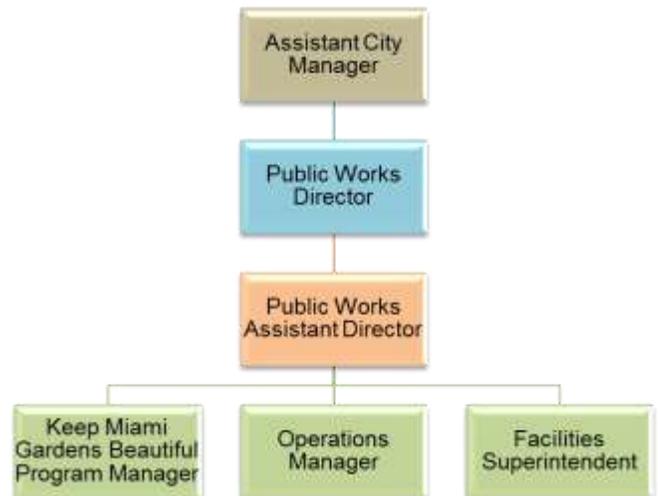
#### FY 2014-2015 Accomplishments

- Finalized the process for the circulator buses to include all City Council approvals and place the two (2) buses on their two (2) routes.
- Evaluated all the landscaping in the City to streamline the way they are maintained.
- Researched and received grants for additional funds for tree planting to meet our Canopy Study.
- Worked with the Fleet Manager on the aging vehicle future maintenance demand in meeting the FY 2015 budget.
- Evaluated the estimated first year of the City Hall maintenance FY 2015 budget and made the necessary changes for the FY 2016 budget.

#### FY 2015-2016 Goals and Objectives

- Work with the County to renovate or replace the County Bridge on NW 191 Street west of NW 37 Avenue.
- Assess the first year trolley routes for ridership and destinations.
- Finalize the process for advertising on bus benches to include signage on bus shelters.
- Continue to evaluate the City Hall expenditures due to the Police Department moving into the facility for FY 2017 budget.

### Organization Chart



*Public Works headquarters building in Sunshine International Park.*

# City of Miami Gardens

## FY 2015-2016 Annual Budget Transportation Fund

### PUBLIC WORKS DEPARTMENT ADMINISTRATIVE DIVISION

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$421,977	\$369,259	\$338,566	\$473,044	\$498,606	\$419,575	\$399,834
Operating Expenses	\$834,298	\$1,040,143	\$1,035,495	\$908,092	\$845,644	\$854,621	\$893,343
Capital Outlay	\$76,290	\$0	\$6,484	\$16,421	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$1,332,565</b>	<b>\$1,409,402</b>	<b>\$1,380,545</b>	<b>\$1,397,557</b>	<b>\$1,344,250</b>	<b>\$1,274,196</b>	<b>\$1,293,177</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Respond to all customer concerns within 48 hours.	Response time to customer concerns.	24 Hours	24 Hours	24 Hours
Increase the number of awarded grants.	Number of grants awarded.	2	3	2
Secure grant funding whenever feasible for public works.	Amount of grant funding secured.	2	3	2
Ensure all work orders are completed for the FY.	Number of work orders completed.	316	244	275
Obtain "Satisfied" rating from a higher percentage of surveyed customers than previous year.	Percent of customers satisfied with service rendered.	95%	95%	96%

## Analysis

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

In FY 2015, Public Works was responsible for the start-up for the City's First Trolley System; an interlocal agreement with Miami-Dade County was completed with City Council approval on two (2) routes and the design and the naming of the two trolleys – Miami Gardens Express.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
Transportation Fund

## PUBLIC WORKS DEPARTMENT KEEP MIAMI GARDENS BEAUTIFUL DIVISION

### Mission

The Keep Miami Gardens Beautiful Program Division of the Public Works Department is responsible for the beautification activities of the City. The Division operates primarily through volunteer efforts and concentrates its efforts on right-of-way beautification and litter removal. It is responsible for City entrance signs and planted areas. The Division sponsors a number of joint programs with the Miami-Dade County Schools and with the various homeowner associations throughout the City. The Division is responsible for monitoring the City's contracts with the Florida Department of Corrections for three (3) Public Works Crews responsible for the removal of litter and assist in maintaining median landscaping.

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
KMGB Program Manager	1
KMGB Program Coordinator	1
Sub-Total	2

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- The City received the 2014 Tree City USA certification.
- The City Adopt-A Tree program gave away over 1000 trees to our residents during the City's Annual Arbor Day celebration.
- Created and assisted in the community garden and fruit tree farm in the Senior Citizen Center through the collaborative efforts of various City Departments and business sponsors.
- Continued increasing the tree canopy in the City per the Tree Canopy Study.

#### FY 2015-2016 Goals and Objectives

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

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
Transportation Fund

**PUBLIC WORKS DEPARTMENT**  
**KEEP MIAMI GARDENS BEAUTIFUL DIVISION**

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$145,081	\$145,021	\$155,202	\$157,293	\$124,379	\$124,478	\$122,752
Operating Expenses	\$206,806	\$53,613	\$59,797	\$47,118	\$36,936	\$35,225	\$46,500
Capital Outlay	\$0	\$29,277	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>\$351,887</b>	<b>\$227,911</b>	<b>\$214,999</b>	<b>\$204,411</b>	<b>\$161,315</b>	<b>\$159,703</b>	<b>\$169,252</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Recruit Volunteers for clean-up efforts.	Number of volunteer hours.	2,106	3,880	4,000
Increase the City Tree Canopy coverage to 35%.	Number of trees planted.	539	250	450
Save on potable irrigation water usage.	Number of gallons.	45,717	40,472	35,000
Increase the road litter removal.	Number of bags picked up.	7,365	59,920	6,500
Increase the pickup efforts of the crews under the Department of Corrections.	Number of Miles of road that are picked up.	2,123	2,240	2,400
Increase the Adopt A Road sections.	Number of roads adopted.	0	3	2

## Analysis

The Division continues to be involved with environmental education. In FY 2014-2015, 441 Landscaping from NW 183 Street to NW 215 Street was completed by FDOT and is now being maintained by the Landscaping Division. The City continues to provide programs to include the Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, Great American Clean-up and Arbor Day.

# City of Miami Gardens

## FY 2015-2016 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 of 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 2014-2015	F.T.E.
Landscape Superintendent	1
Public Service Supervisor	6
Public Service Worker I	7
Public Service Worker II	7
Public Service Worker III	1
Irrigation Supervisor	1
Irrigation Assistant	1
<u>Irrigation Specialist</u>	<u>1</u>
<b>Sub-Total</b>	<b>25</b>

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Landscape Superintendent	1
Code Enforcement Officer	.5
Tree Care Specialist	.25
Public Service Supervisor	6
Public Service Worker I	7
Public Service Worker II	7
Public Service Worker III	1
Irrigation Supervisor	1
Irrigation Assistant	1
<u>Irrigation Specialist</u>	<u>1</u>
<b>Sub-Total</b>	<b>25.75</b>



*Sidewalk Repairs Project*

### Accomplishments, Goals and Objectives

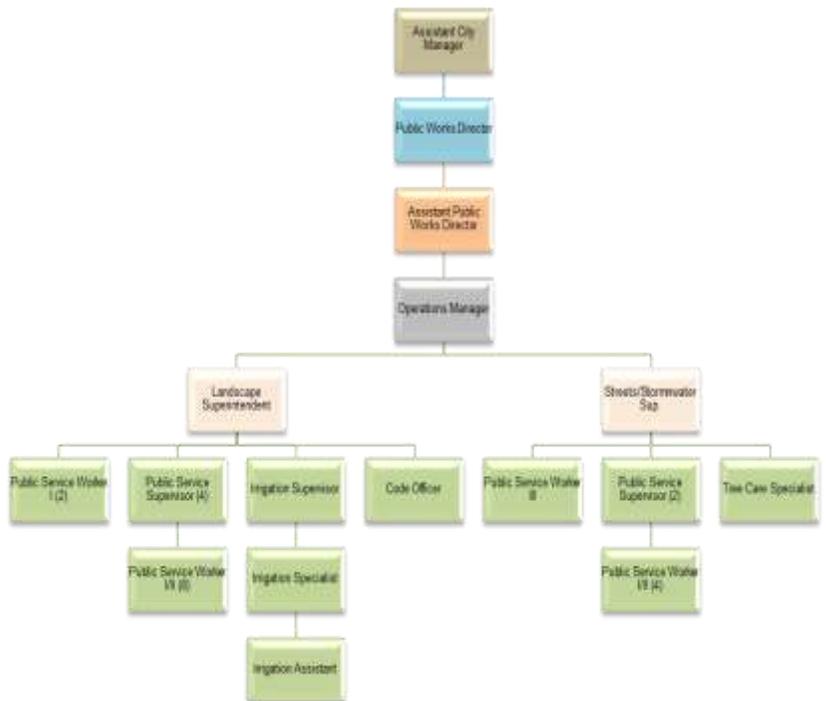
#### FY 2014-2015 Accomplishments

- Repaired 9,018 feet of sidewalk.
- Installed 45,204 linear feet of sidewalks.
- Collected over 6,027 bags of litter.
- Continued the beautification on the medians throughout the City by adding and replacing plants and trees.
- Started maintaining the new landscaping area on 441 from NW 183 Street to NW 215 Street.

#### FY 2015-2016 Goals and Objectives

- To repair over 8,000 linear feet of trip and fall sidewalks throughout the City.
- To continue paving streets and adding new sidewalks with CITT Funds.
- Replacement of landscaping throughout the medians.
- Repair potholes, edge of roads, and sinkholes as needed.

### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget Transportation Fund

### PUBLIC WORKS DEPARTMENT OPERATIONS/STREETS DIVISION

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$1,381,410	\$1,324,599	\$1,375,115	\$1,280,913	\$1,293,865	\$1,296,990	\$1,434,080
Operating Expenses	\$1,054,905	\$493,217	\$562,428	\$527,146	\$242,307	\$230,310	\$257,569
Capital Outlay	\$15,933	\$71,166	\$57,785	\$802,747	\$43,236	\$13,000	\$22,000
Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$109,479
<b>TOTAL DIVISION</b>	<b>\$2,452,248</b>	<b>\$1,888,982</b>	<b>\$1,995,328</b>	<b>\$2,610,806</b>	<b>\$1,579,408</b>	<b>\$1,540,300</b>	<b>\$1,823,129</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Complete all pothole repairs.	Number of potholes repaired.	157	125	105
Complete no less than 1,800 linear feet of sidewalks.	Number of linear feet of sidewalks repaired.	8,122	10,000	11,000
Complete no less than 200 linear feet of new sidewalks installed.	Number of linear feet of new sidewalks installed.	45,717	50,000	62,000
Complete no less than 300 acres of irrigated/maintained swale area.	Number of acres of irrigated/maintained swale area completed.	602	425	475
Complete no less than 150 acres of non- irrigated/ maintained swale area.	Number of acres of non-irrigated/ maintained swale area completed.	271	156	175

## Analysis

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

Increase in personnel costs for FY 2016 is attributed to allocation costs of 50% for a Code Enforcement Officer to handle animal control issues and 25% of cost for a Tree Specialist position.

# City of Miami Gardens

## FY 2015-2016 Annual Budget Transportation Fund

### DEVELOPMENT SERVICES CITT – Capital Projects

### Mission

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

### Staffing Level

#### Authorized Positions

<u>Fiscal Year 2014-2015</u>	<u>F.T.E.</u>
Engineering Project Coordinator	2
City Engineer	.3
<b>Sub-Total</b>	<b>2.3</b>

#### Authorized Positions

<u>Fiscal Year 2015-2016</u>	<u>F.T.E.</u>
Engineering Project Coordinator	2
Assistant Director	.3
<b>Sub-Total</b>	<b>2.3</b>

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Completed roadway improvements, including road widening, drainage, resurfacing, sidewalk repair and ADA improvements on NW 9<sup>th</sup> Avenue from NW 167 Terrace to NW 170<sup>th</sup> Terrace.
- Completed sidewalk repair and ADA improvements in the Norland Area, from NW 191 Street to 199 Street between NW 2<sup>nd</sup> Avenue to NW 7 Avenue.
- Completed sidewalk repair, ADA improvements and bus stop upgrades in the Bunche Park area, from NW 167 Street to NW 157 Street between NW 17 Avenue to NW 27<sup>nd</sup> Avenue.
- Installed new sidewalk on NW 155 Terrace from NW 27 Court to NW 29 Avenue.

#### FY 2015-2016 Goals and Objectives

- Update the Roadway Assessment Plan for the City.
- Continue the road pavement program and install/repair sidewalks City-wide.

### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
**Transportation Fund**

## PUBLIC WORKS DEPARTMENT CITT – Capital Projects

### Division Budget

#### Expenditures

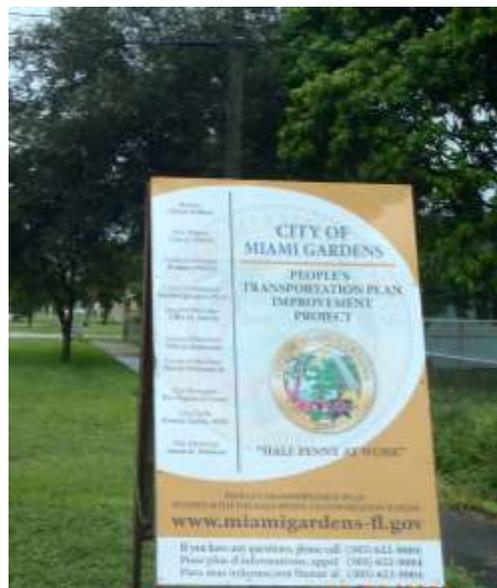
Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	N/A	N/A	N/A	N/A	N/A	\$141,741	\$220,799
Operating Expenses	N/A	N/A	N/A	\$199,296	\$308,405	\$381,382	\$345,051
Capital Outlay	N/A	N/A	N/A	\$2,396,938	\$2,819,502	\$2,408,526	\$3,096,627
Reserve	N/A	N/A	N/A	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$2,596,234</b>	<b>\$3,127,906</b>	<b>\$2,931,649</b>	<b>\$3,662,477</b>

### Analysis

In FY 2016, CITT Funds will cover the Pavement Management Program to include but not limited to repaving roads and replace/install sidewalks throughout the City. In addition, all the projects will include ADA improvements as needed. Certain communities will be transferring roads to the City as private for public use and the roads will need to be reconstructed to include stormwater drainage and new sidewalks.



Norland ADA sidewalk Project



# City of Miami Gardens

## FY 2015-2016 Annual Budget Transportation Fund

### PUBLIC WORKS DEPARTMENT CITT – Transit

#### Mission

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

#### Staffing Level

##### Authorized Positions

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

##### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Public Service Worker I	2
Trolley Program Manager	1
Sub-Total	3



ADA Bus Shelter under construction

#### Accomplishments, Goals and Objectives

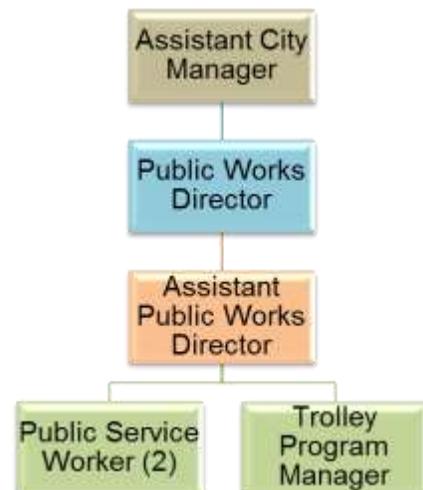
##### FY 2014-2015 Accomplishments

- Completed fiscal year Bus Stop Sidewalks/ADA Improvements. (2,625 linear feet of sidewalk, 315 linear feet of curbing and 280 square feet of detectable warning surfaces).
- Completed certain repairs on the existing bus shelters and bus stops.

##### FY 2015-2016 Goals and Objectives

- Complete extra Bus Stop Sidewalks/ADA Improvements throughout the City leading to bus stops/shelters.
- Maintain bus stops/shelters.
- Implement the bus circulator and monitor the two routes.
- Replace weathered and damaged benches and trash receptacles as needed.

#### Organization Chart



# City of Miami Gardens

FY 2015-2016 Annual Budget  
Transportation Fund

## PUBLIC WORKS DEPARTMENT CITT – Transit

### Division Budget

#### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	N/A	N/A	N/A	\$62,528	\$110,391	\$153,396	\$164,933
Operating Expenses	N/A	N/A	N/A	\$247,671	\$366,346	\$434,080	\$744,500
Capital Outlay	N/A	N/A	N/A	\$70,416	\$44,562	\$85,000	\$60,000
Reserve	N/A	N/A	N/A	\$0	\$0	\$0	\$0
<b>TOTAL DIVISION</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$380,618</b>	<b>\$521,299</b>	<b>\$672,476</b>	<b>\$969,433</b>
<b>TOTAL TRANSPORTATION FUND</b>	<b>\$4,136,700</b>	<b>\$4,651,342</b>	<b>\$3,590,872</b>	<b>\$7,189,627</b>	<b>\$6,734,178</b>	<b>\$6,628,844</b>	<b>\$7,917,468</b>

### Performance Indicators

OBJECTIVES	PERFORMANCE	ACTUAL	ESTIMATED	BUDGET
	INDICATORS	FY 2014	FY 2015	FY 2016
Bus schedule efficiency.	Percentage of punctuality in bus stop arrival.	0%	90%	90%
Publicity to public for services provided.	Average number of riders per month.	0	200	350

### Analysis

This Fiscal Year, the City has focused on completing ADA issues at the bus shelter areas. In addition, bus shelters, benches and trash cans have been maintained. Miami-Dade County is installing four (4) additional bus shelters with the remaining ARRA funds remaining for the City. Two (2) trolleys were put in service in the City providing riders access to key points (facilities, County bus service connections, and other location inside the City Limits).

Increase in operating expenses for FY 2016 is attributed to a full year of transit operations. The transit program began in June 2015.

## **Budget Detail by Fund**

# **Development Services Fund**



The Development Services Fund prior to FY 2015 encompassed two (2) operating Departments: Planning and Zoning Services Department and the Building Services Division of the Building and Code Compliance Department. In FY 2015, the Planning and Zoning Services Division is re-classed to the General Fund. Revenues to fund these activities come principally from user fees. Revenues are estimated based on limited historical data as the City has only two (2) years' experience. General economic forecasts for the South Florida vicinity are used to adjust these estimates up or down, depending on trends.



# City of Miami Gardens

## FY 2015-2016 Annual Budget Development Services Fund

### FY 2015-2016 Development Services Fund Estimated Revenues

#### Total Development Services Fund

Revenue Type	Actual FY 09-10	Actual FY 10-11	Actual FY12-13	Actual FY13-14	Estimated FY 14-15	Budget FY 15-16
Planning & Zoning Fees	\$190,057	\$370,002	\$453,364	\$292,916	\$0	\$0
Fee Surcharge	\$0	\$132,713	\$204,640	\$236,686	\$204,629	\$241,599
Building Permits	\$1,906,473	\$1,611,786	\$1,624,783	\$1,702,120	\$1,648,183	\$1,645,656
Grants	\$0	\$5,730	\$0	\$0	\$0	\$0
BCCO	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$59,176	\$3,457	\$15,764	\$46,219	\$25,480	\$6,770
Gen Fund Subsidy	\$1,493,585	\$0	\$0	\$0	\$0	\$0
<b>Total Development Services Fund Revenue</b>	<b>\$3,667,636</b>	<b>\$2,128,688</b>	<b>\$2,298,551</b>	<b>\$2,277,941</b>	<b>\$1,878,292</b>	<b>\$1,894,025</b>

#### Analysis

The Development Services Fund had very good years of revenue generation during FY 2005 and FY 2006. FY 2007 saw the beginning of a slowdown in the local building community. The General Fund had to provide subsidy for a couple of years.

In FY 2015, the Planning and Zoning Division will be re-classed to the General Fund, and according to Florida Statute, only building and permitting activities will be recorded in this Fund.

# City of Miami Gardens

FY 2015-2016 Annual Budget  
Development Services Fund

## BUILDING SERVICES DIVISION

### Mission

The Building Services Division commits to preserve the health, safety and welfare of its residents, businesses and the general public through the interpretation and enforcement of the Florida Building Code, as well as other applicable regulations governing construction and land use. The Division is committed to providing quality services to all citizens through innovation, continuous improvement, and excellence in customer service. Through orderly review, processing, issuance and inspection of building permits, we ensure construction within the City complies with the provisions of all applicable codes to enhance the general quality of life.

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Development Services Director	.5
Chief Building Inspector	1
Chief Electrical Inspector	1
Executive Secretary I	.5
Chief Plumbing Inspector	.8
Chief Mechanical Inspector	.8
Building Inspector/Plans Examiner	1.8
Senior Permit & Licensing Clerk	2
Structural Plans Examiner	.5
Assistant Development Services Director	.2
Permit & Licensing Clerk	6
<b>Total</b>	<b>15.1</b>

### Accomplishments, Goals and Objectives

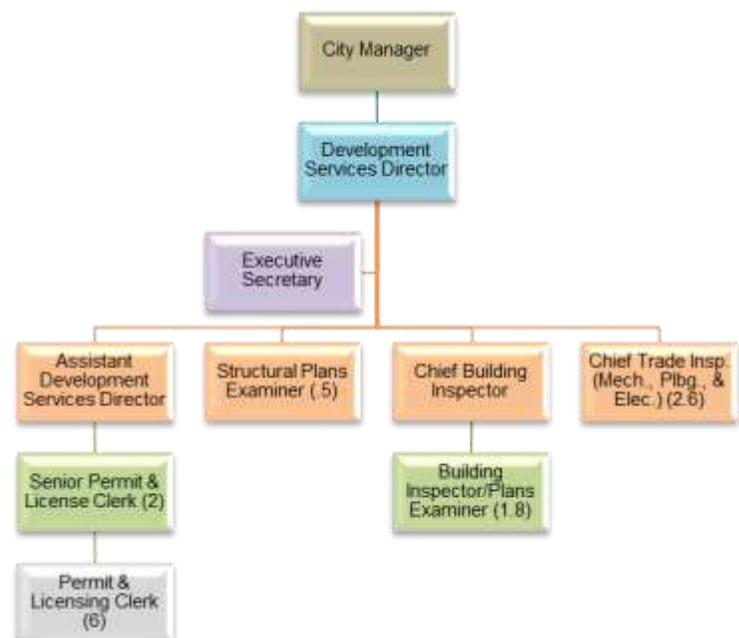
#### FY 2014-2015 Accomplishments

- Establish Point of Development Service (PODS) to enhance development process.
- Intake Miami-Dade County permits applications to streamline development process.
- Host Economic Development and Investment summit.

#### FY 2015-2016 Goals and Objectives

- Implement electronic plan review.
- Identify and Initiate process/service improvements.
- Improve Community Rating System (CRS) rating.
- Identify incentives to attract businesses to the City.

### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget Development Services Fund

### BUILDING DEPARTMENT

## Division Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$1,774,211	\$1,500,757	\$1,363,398	\$1,339,280	\$1,408,571	\$1,379,306	\$1,351,848
Operating Expenses	\$999,569	\$534,894	\$502,124	\$438,180	\$447,402	\$525,107	\$542,177
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENT</b>	<b>\$2,773,780</b>	<b>\$2,035,651</b>	<b>\$1,865,523</b>	<b>\$1,777,460</b>	<b>\$1,855,973</b>	<b>\$1,904,413</b>	<b>\$1,894,025</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2014	ESTIMATED FY 2015	BUDGET FY 2016
	Complete all construction inspections within the next day of inspection requests, 100% of the time.	Percentage of time inspections completed within the next day after request.	96%	90%
Identification of unsafe structures/buildings and respond to resident calls/Fire & Police Departments as required and/or within one day of call.	Average percentage of inspections completed within the next day after request or to meet the emergency response.	Not measured	100%	100%
Maintain the Plan Review time at 5 days or less, 85% of the time.	Percentage of time Plan reviews were performed within required timeframe.	100%	100%	100%
Continue to utilize the Unsafe Structures Board as a mechanism for removing unsafe structures by holding a minimum of 1 meeting each year.	Number of Unsafe Structure Board Meetings held per year.	Not measured	2	3
Maintain or lower the current Community Rating System (CRS) rating by achieving annual certification requirements.	CRS level achieved for the year.	Not measured	20	18
Complete review & processing of all walk through/one stop permits within 24 hours.	Percentage of time permits reviewed and processed within 24 hours.	Not measured	95%	95%

## Analysis

In FY 2014-15, the Division experienced a significant increase in plan review and inspections signifying an upswing in the economy. To facilitate development, the Division implemented Point of Development Services (PODS) allowing applicants to have one point of contact within the Division from inception to completion of construction. Through the unsafe structures process, several structures were demolished in an effort to eradicate vacant and abandoned properties.

In FY 2015-16, the Division expects to continue experiencing the effects of positive momentum resulting from the rebounding economy. There are a significant number of commercial projects anticipated to be submitted within the fiscal year. The Division will continue reviewing its overall functionality of each operated program with focus on improving customer service and work task efficiency. The Division anticipates these improvements will promote employee morale, customer satisfaction, and staff accountability.

## **Budget Detail by Fund**

### **Capital Projects Fund**



The Capital Projects Fund is an accounting entity designed to ease the administration of multi-year capital projects. Capital Expenditures are defined as amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over \$10,000 with an expected life of 10 years or more.

The Division of Capital Improvement Projects is responsible for the planning, coordination, execution, and supervision of all construction related capital projects in the City, and for the administration of all capital funds.

Revenues in the Capital Projects Fund are determined by the secured grants and proposed or prior bond issues. For the past few years, the Division has been busy with the City Hall Project, and parks improvements. In late FY 2014, the City issued a \$60,000,000 General Obligation Bond, therefore, the Division will be busy with many projects in the coming few years. Any unspent bond proceeds of the projects will be automatically carried forward to the next fiscal year.

# City of Miami Gardens

## FY 2015-2016 Annual Budget Capital Projects Fund

### FY 2015-2016 Capital Projects Fund Estimated Revenues

#### Capital Projects Fund Revenues

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Bonds/Loans	\$0	\$55,000,000	\$0	\$66,184,065	\$5,000,000	\$0
Transfers-In	\$2,235,870	\$960,661	\$4,918,298	\$5,204,701	\$5,123,069	\$5,905,368
Grants	\$5,767,617	\$5,183,243	\$1,611,944	\$1,981,943	\$472,705	\$0
Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0
Reappropriate Fund Balance	\$2,846,510	\$0	\$0	\$0	\$500,000	\$0
Other	\$16,518	\$1,017,832	\$1,826,773	\$1,578,174	\$1,218,776	\$1,132,504
<b>TOTAL FUND</b>	<b>\$62,161,736</b>	<b>\$8,357,015</b>	<b>\$8,357,015</b>	<b>\$74,948,883</b>	<b>\$12,314,550</b>	<b>\$7,037,872</b>



*New City Hall – Police Headquarter is under construction and scheduled to be completed by Fall 2015*

# City of Miami Gardens

## FY 2015-2016 Annual Budget Capital Projects Fund

### CAPITAL PROJECTS FUND OPERATING DIVISION

### Mission

The Capital Projects Fund is an accounting entity designed to ease the administration of multi-year capital projects. The Capital Budget presents project budgets for both the current and planned capital projects necessary to improve, enhance and maintain public facilities and infrastructure to meet the needs and service demands of residents and visitors.

The projects include improvements to the parks, police building, City offices and other facilities. The Department manages the architects, engineers, and construction contractors responsible for the design and construction for all City projects.

The Capital Improvement Projects Department strives to enrich the quality of life of City residents and visitors by delivering quality development and management of construction projects in the City's Comprehensive Development Plan and Bond Implementation Plan.

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

- Completed minor renovations at Norwood Pool.
- Completed construction for Lester Brown fitness station.
- Completed construction for the new City Hall/Police Municipal complex, Phase II.
- Completed construction for the Walking Trail for Rolling Oaks Park.
- Started planning and/or design for General Obligation Bond high priority projects.

#### FY 2015-2016 Goals and Objectives

- Issuance of request for qualifications for General Obligation Bond remaining priority projects.
- 50% completion of high priority General Obligation Bond projects.
- Complete construction and move into the new Police Department Building.

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Project Manager	2
CIP Coordinator	1
<b>Sub-Total</b>	<b>3</b>

### Organization Chart



*North Dade Optimist Park*

# City of Miami Gardens

## FY 2015-2016 Annual Budget Capital Projects Fund

### CAPITAL PROJECTS FUND OPERATING DIVISION

## Fund Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$466,652	\$458,428	\$508,026	\$529,801	\$586,570	\$332,019	\$338,082
Operating Expenses	\$461,054	\$689,694	\$138,070	\$116,509	\$164,504	\$147,452	\$88,400
Capital Outlay	\$7,757,357	\$9,183,761	\$9,649,083	\$31,130,025	\$12,390,065	\$6,022,105	\$0
Debt Service	0	\$3,768,026	\$4,184,532	\$4,610,934	\$6,071,477	\$5,829,829	\$6,611,390
<b>TOTAL DIVISION</b>	<b>\$8,685,063</b>	<b>\$14,099,909</b>	<b>\$14,479,711</b>	<b>\$36,387,270</b>	<b>\$19,212,616</b>	<b>\$12,331,405</b>	<b>\$7,037,872</b>
<b>TOTAL CAPITAL PROJECT FUND</b>	<b>\$8,685,063</b>	<b>\$14,099,909</b>	<b>\$14,479,711</b>	<b>\$36,387,270</b>	<b>\$19,212,616</b>	<b>\$12,331,405</b>	<b>\$7,037,872</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2014	ESTIMATED FY 2015	BUDGET FY 2016
	Complete 100% of minor construction projects within budget.	Percentage of minor projects completed within budget.	N/A - No minor projects	100%
Complete 100% of minor construction projects on time.	Percentage of minor projects completed on time.	N/A - No minor projects	100%	100%
Complete 100% of assigned capital projects by scheduled date.	Percentage of major capital projects completed by the Scheduled date.	66.66%	50%	100%
Ensure designs of construction projects are accurate and reflect the appropriate needs of the project.	No. of change orders requested for construction project.	39	7	10

## Analysis

The Police Headquarters building will be completed by Fall 2015, marking the completion of the Municipal Complex. General Obligation Projects will continue in FY 2016 and future years.

Any unspent bond proceeds from the General Obligation Bond will automatically be carried forward to the next fiscal year and the budget will then be re-appropriated accordingly.

## **Budget Detail by Fund**

### **-- Stormwater Utility Fund --**



The Stormwater Utility Fund was created to account for the revenues and expenditures associated with the City's Stormwater Utility. Revenues to this fund come from a Stormwater assessment against all property in the City as well as from grants for specific projects. Assessments are determined by a property's total number of Equivalent Residential Units (ERUs). Each ERU represents 1,548 square feet of impervious surface. The rate is \$4 per ERU per month. Revenue is based on a count of existing ERUs adjusted for estimated new construction coming on-line during the fiscal year.

Actual work and supervision of the Utility's employees are handled by the Public Works Department.



# City of Miami Gardens

## FY 2015-2016 Annual Budget Stormwater Utility Fund

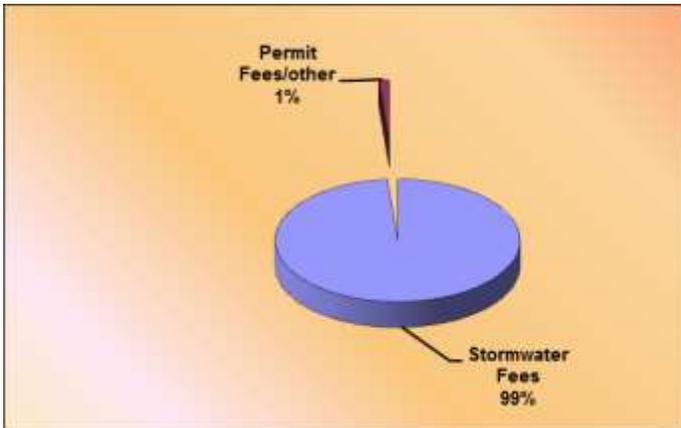
### FY 2015-2016 Stormwater Utility Fund Estimated Revenues

#### Stormwater Utility Fund Revenues

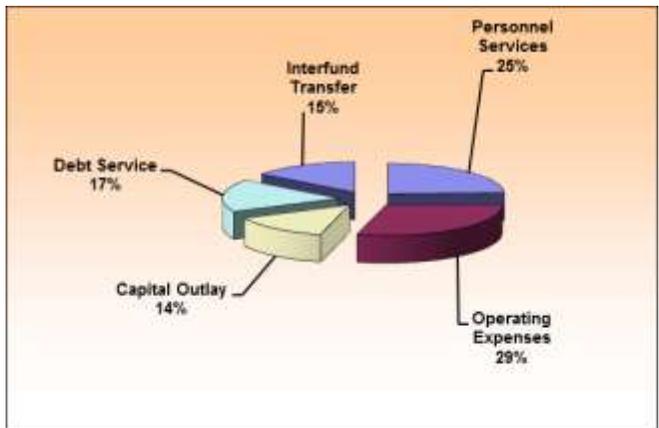
Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Budget FY 14-15	Actual FY-15-16
Stormwater Fees	\$3,456,364	\$3,395,000	\$3,658,509	\$3,427,434	\$3,738,463	\$3,578,616	\$3,564,845
Grant	\$88,275	\$512,073	\$701,670	\$0	\$38,650	\$360,000	\$0
Other	\$39,517	\$26,000	\$101,057	\$78,313	\$69,562	\$46,672	\$49,000
<b>TOTAL FUND</b>	<b>\$6,584,156</b>	<b>\$3,933,073</b>	<b>\$4,461,234</b>	<b>\$3,505,747</b>	<b>\$3,846,675</b>	<b>\$3,985,288</b>	<b>\$3,613,845</b>

#### Stormwater Fund Revenues/Expenditures Breakdown

Stormwater Utility Source of Revenues



Stormwater Utility Expenditure Profile



# City of Miami Gardens

## FY 2015-2016 Annual Budget Stormwater Utility Fund

### STORMWATER UTILITY FUND OPERATING DIVISION

### Mission

The mission of the Stormwater Utility is to identify and resolve flooding issues within the City. It does this through routine maintenance of drainage structures, street cleaning, construction of new drainage systems and the periodic cleaning of canals.

### Staffing Level

#### Authorized Positions

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

#### Authorized Positions

Fiscal Year 2015-2016	F.T.E.
Tree Care Specialist	.75
Administrative Analyst	1
Civil Engineer	1
Building Inspector/Plans Examiner	.2
Chief Plumbing Inspector/Plans Examiner	.2
Assistant Director Development Services	.5
Engineering Inspector	1
Superintendent	1
Street Sweeper Operator	1
Stormwater Worker III	2
Stormwater Worker I	4
<b>Total</b>	<b>12.65</b>



### Accomplishments, Goals and Objectives

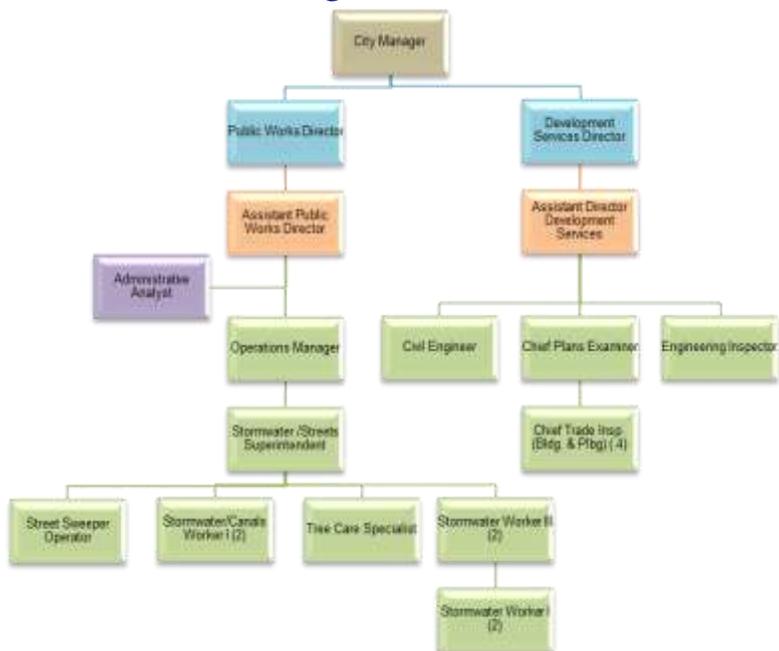
#### FY 2014-2015 Accomplishments

- Completed update assessment for the tax roll through the Property Appraiser's Office for the annual Stormwater fees/billing.
- Completed the swale re-grading projects for the Legislative State Grant.

#### FY 2015-2016 Goals and Objectives

- Begin construction for the Vista Verde Stormwater Improvement Project Phases 2 and 3 and NW 213 Street and NW 39 Avenue to NW 215 Street.
- Continue canal improvement to include culverts, erosion control, etc.
- Continue cleaning stormwater drainage systems throughout the City.

### Organization Chart



# City of Miami Gardens

## FY 2015-2016 Annual Budget Stormwater Utility Fund

### STORMWATER UTILITY FUND OPERATING DIVISION

## Fund Budget

### Expenditures

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$855,314	\$917,251	\$960,488	\$800,519	\$865,858	\$806,850	\$888,875
Operating Expenses/Reserve	\$2,100,719	\$2,266,929	\$2,488,839	\$2,397,821	\$2,101,656	\$1,949,704	\$2,224,970
Capital Outlay	\$0	\$0	\$54,719	\$119,000	\$22,854	\$888,402	\$500,000
<b>TOTAL DIVISION</b>	<b>\$2,956,033</b>	<b>\$3,184,180</b>	<b>\$3,504,046</b>	<b>\$3,317,340</b>	<b>\$2,990,368</b>	<b>\$3,644,956</b>	<b>\$3,613,845</b>
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>\$2,956,033</b>	<b>\$3,184,180</b>	<b>\$3,504,046</b>	<b>\$3,317,340</b>	<b>\$2,990,368</b>	<b>\$3,644,956</b>	<b>\$3,613,845</b>

## Performance Indicators

OBJECTIVES	PERFORMANCE INDICATORS	ACTUAL FY 2014	ESTIMATED FY 2015	BUDGET FY 2016
	Respond to 100% of citizen requests within 48 hours.	Percent response to within 48 hours.	90%	92%
Clean and inspect no less than 600 Catch Basins.	Number of catch basins cleaned and inspected.	745	916	825
Clean and inspect no less than 12,000 linear feet of drainage piping .	Number of drainage piping cleaned and inspected.	35,837	44,564	36,625
Clean 1000 miles of streets with the sweeper.	Number of miles of streets swept.	2,823	3,232	2,300
Clean, inspect, or maintain 50 culverts.	Number of culverts cleaned, inspected or maintained.	28	40	32
Clean and inspect no less than 500 manholes.	Number of manholes cleaned and inspected.	574	752	620

## Analysis

In FY 2015, routine operations continue in street cleaning and sweeping with drain/catch basin cleaning to reduce minor flooding caused by clogged drainage systems. In addition, KMGB is assisting Stormwater to plant trees in the swale area. Furthermore, the Department is monitoring the maintenance of the canal by Miami-Dade County and the grass cutting of canal adjacent vegetation areas.

Increase in personnel expenses in FY 2016 is attributed to a full year vacancy of the City Engineer position in FY 2015.

# City of Miami Gardens

## FY 2015-2016 Annual Budget Debt Service Fund



The Debt Service Fund was created in FY 2008 to provide transparency to the City’s debt issues. User Departments make internal transfers into the Debt Service Fund in the amount of their pro-rata share of various bond issues; the payments to the bond holders are made from here.

### FY 2015-2016 Debt Service Fund Estimated Revenues

### Debt Service Fund Revenues

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Property tax	0	0	0	0	0	\$4,254,449	\$4,446,215
Transfers-in	\$6,637,910	\$9,602,096	\$13,685,523	\$8,709,535	\$8,745,307	\$21,508,610	\$8,892,527
Misc. Rev.	0	0	0	0	0	\$120,000	\$0
Fund Balance	n/a	n/a	n/a	\$2,610,305	\$1,051,162	\$500,000	\$0
<b>TOTAL FUND</b>	<b>\$6,637,910</b>	<b>\$9,602,096</b>	<b>\$13,685,523</b>	<b>\$11,319,840</b>	<b>\$11,319,840</b>	<b>\$26,383,059</b>	<b>\$13,338,742</b>

# City of Miami Gardens

FY 2015-2016 Annual Budget  
Debt Service Fund

## DEBT SERVICE FUND

### Mission

The Debt Service Fund was established to account for and pay the principal and interest on the City's various debt issues. Funds are received by inter-fund transfers from the various operating funds in proportion to the equipment or facilities purchased for them.

The use of the Debt Service Fund provides additional transparency to the general public as to the City's bonded indebtedness. Also, included in the fund are capital lease payments for equipment financed in this manner. There is no staff in this fund.

### Accomplishments, Goals and Objectives

#### FY 2014-2015 Accomplishments

n/a

#### FY 2015-2016 Goals and Objectives

n/a

### Staffing Level

#### Authorized Positions

Fiscal Year 2014-2015 F.T.E.

No employees

#### Authorized Positions

Fiscal Year 2015-2016 F.T.E.

No employee



*Typical Bond Projects*  
*Parks Improvements, Police vehicles, purchase of parkland, city buildings and equipment.*



# City of Miami Gardens

## FY 2015-2016 Annual Budget Debt Service Fund

### DEBT SERVICE FUND

### Fund Budget

Category	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Estimated FY 14-15	Budget FY 15-16
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$6,637,910	\$7,257,889	\$9,602,097	\$10,506,967	\$9,912,221	\$26,161,237	\$13,338,742
<b>TOTAL DIVISION</b>	<b>\$6,637,910</b>	<b>\$7,257,889</b>	<b>\$9,602,097</b>	<b>\$10,506,967</b>	<b>\$9,912,221</b>	<b>\$26,161,237</b>	<b>\$13,338,742</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$6,637,910</b>	<b>\$7,257,889</b>	<b>\$9,602,097</b>	<b>\$10,506,967</b>	<b>\$9,912,221</b>	<b>\$26,161,237</b>	<b>\$13,338,742</b>

### Analysis

The Debt Service Fund was started mid-year in FY 2008. The increase in debt service for FY 2013 is attributed to the debt service payment of the City Hall Bond. A slight reduction in FY 2014 as two (2) of the bonds are paid off in FY 2013.

Increase in debt services for FY 2015 is attributed to the debt payments for the General Obligation Bond approved by the voters in April 2014 and the decrease of taxable bonds which the City completed the sale of the two (2) economic development properties purchased under financing in 2009.



## Budget-Related Charts, Graphs & Tables

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

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# General Fund Expenditures for FY 2015-2016

## Budget Summary City of Miami Gardens- Fiscal Year 2015-2016

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MIAMI GARDENS ARE 4% MORE THAN LAST YEAR'S TOTAL EXPENDITURES.**

**General Fund: 6.9363**  
**Voted Fund: 1.2398**

	General Fund	Capital Projects Fund	Debt Service Fund	Stormwater Fund	Transportation Fund	CDBG Fund	Development Services Fund	Total All Funds
<b>ESTIMATED REVENUES</b>								
Taxes:	Millage Per \$1000							
Ad Valorem Taxes 6.9363	24,131,450	-	-	-	-	-	-	24,131,450
Ad Valorem Taxes 1.2398 (voted debt)	-	-	4,446,215	-	-	-	-	4,446,215
Fuel Taxes	-	-	-	-	2,160,000	-	-	2,160,000
Franchise Fees	3,308,848	-	-	-	-	-	-	3,308,848
Intergovernmental	11,797,826	-	-	-	4,511,880	-	-	16,309,706
Utility Taxes	10,071,000	-	-	-	-	-	-	10,071,000
Fines and Forfeitures	3,650,655	-	-	-	-	-	-	3,650,655
Licenses and Permits	2,194,000	-	-	45,000	78,500	-	1,887,255	4,204,755
Miscellaneous/Interest Income	1,949,970	1,132,504	-	4,000	98,108	-	6,770	3,191,352
Charges for Services	6,813,264	-	-	3,564,845	-	-	-	10,378,109
Grants & Loans	792,163	-	-	-	-	1,000,644	-	1,792,807
<b>TOTAL SOURCES</b>	<b>64,709,175</b>	<b>\$1,132,504</b>	<b>4,446,215</b>	<b>\$3,613,845</b>	<b>\$6,848,488</b>	<b>\$1,000,644</b>	<b>\$1,894,025</b>	<b>83,644,896</b>
Transfers In	1,040,025	5,905,368	8,892,527	-	185,703	-	-	16,023,623
Fund Balances/Reserves/Net Assets	240,000	-	-	-	883,277	-	-	1,123,277
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>65,989,200</b>	<b>\$7,037,872</b>	<b>\$13,338,742</b>	<b>\$3,613,845</b>	<b>\$7,917,468</b>	<b>\$1,000,644</b>	<b>\$1,894,025</b>	<b>100,791,796</b>
<b>EXPENDITURES</b>								
General Government	19,150,762	426,482	-	-	-	-	1,468,900	21,046,144
Public Safety	33,555,120	-	-	-	-	-	-	33,555,120
Physical Environment	-	-	-	2,450,271	-	-	-	2,450,271
Transportation	-	-	-	-	6,991,498	-	-	6,991,498
Parks & Recreation	5,426,902	-	-	-	-	-	-	5,426,902
Social Services	-	-	-	-	-	1,000,644	-	1,000,644
Debt Services	-	-	13,116,427	632,189	-	-	-	13,748,616
<b>TOTAL EXPENDITURES</b>	<b>58,132,784</b>	<b>\$426,482</b>	<b>\$13,116,427</b>	<b>\$3,082,460</b>	<b>\$6,991,498</b>	<b>\$1,000,644</b>	<b>\$1,468,900</b>	<b>84,219,195</b>
Transfers Out	7,726,595	6,611,390	-	444,022	816,491	-	425,125	16,023,623
Fund Balances/Reserves/Net Assets	129,821	-	222,315	87,363	109,479	-	-	548,978
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>65,989,200</b>	<b>\$7,037,872</b>	<b>\$13,338,742</b>	<b>\$3,613,845</b>	<b>\$7,917,468</b>	<b>\$1,000,644</b>	<b>\$1,894,025</b>	<b>100,791,796</b>

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

# FY-16 General Fund Budget and Five-Year Pro Forma

## *City of Miami Gardens*

### FY 2015-2020 Estimated Annual Budget

#### General Fund

REVENUES	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Budget	Projection	Projection	Projection	Projection
Ad Valorem Taxes	22,067,751	24,131,450	24,614,079	25,229,431	25,860,167	26,506,671
Utility Taxes	11,361,010	10,071,000	10,272,420	10,580,593	10,898,010	11,224,951
Franchise Fees	3,398,916	3,308,848	3,392,963	3,482,389	3,571,191	3,662,435
Licenses, Permits & Fees	2,305,876	2,194,000	2,227,500	2,281,070	2,352,484	2,425,788
Intergovernmental Revenues	10,990,798	12,589,990	12,836,962	13,082,684	12,936,172	13,192,049
Charges for Services	7,965,887	7,196,864	7,318,916	7,564,058	7,671,261	7,788,398
Fines & Forfeitures	4,784,054	3,650,654	4,184,100	4,151,400	4,118,721	4,151,063
Miscellaneous Revenues	1,657,540	1,566,370	25,840,100	1,587,101	1,614,217	1,563,949
Other sources	1,019,630	1,040,025	1,705,625	1,751,738	1,273,273	1,320,238
<b>Total General Fund Revenues</b>	<b>\$65,551,462</b>	<b>\$65,749,200</b>	<b>\$92,392,666</b>	<b>\$69,710,464</b>	<b>\$70,295,496</b>	<b>\$71,835,542</b>
Percentage change from previous years		0.30%	40.52%	-24.55%	0.84%	2.19%

EXPENDITURES	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Budget	Projection	Projection	Projection	Projection
Legislative	530,978	573,097	544,184	548,171	553,145	558,270
City Manager	1,194,645	1,230,843	1,244,400	1,280,523	1,293,521	1,319,507
Media & Special Events	4,280,289	4,062,677	4,105,300	4,186,792	4,269,924	4,354,725
City Clerk	750,703	798,905	778,326	837,587	807,182	868,483
Finance	716,561	722,388	726,016	733,487	768,288	767,982
Human Resources	942,858	871,055	930,257	950,099	970,518	992,307
City Attorney	567,018	586,633	597,471	603,598	609,938	617,049
Planning Division	347,927	368,344	372,961	378,890	384,947	392,564
School Crossing Guards	473,048	507,938	511,029	514,291	517,782	521,436
Police Department	32,098,788	33,047,182	34,177,352	34,914,589	35,578,096	36,264,311
Code Enforcement	1,306,256	1,459,058	1,485,948	1,512,377	1,539,497	1,567,598
Recreation Division	3,720,740	4,181,763	4,351,384	4,949,668	5,792,140	6,109,541
Parks Division	1,145,842	1,245,139	1,266,180	1,289,120	1,312,866	1,338,295
Purchasing	286,250	339,051	345,316	351,862	358,571	365,566
Information Technology	2,184,896	2,328,441	2,340,562	2,374,864	2,409,929	2,462,726
Fleet	1,827,786	1,802,030	2,321,988	2,325,894	1,861,922	1,906,842
City Hall Maintenance	607,071	1,054,091	1,066,923	1,087,052	1,108,220	1,133,999
Non-Departmental	10,065,592	10,810,565	23,951,357	10,843,287	10,151,000	10,237,956
<b>Total General Fund Expenditures</b>	<b>63,047,248</b>	<b>\$65,989,200</b>	<b>81,116,954</b>	<b>69,682,150</b>	<b>70,287,485</b>	<b>71,779,159</b>
Percentage change from previous years		4.67%	22.92%	-14.10%	0.87%	2.12%

OPERATIONS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Budget	Projection	Projection	Projection	Projection
Revenues Over/(Under Expenditures)	\$2,504,214	-\$240,000	\$11,275,712	\$28,314	\$8,010	\$56,383

FUND BALANCE	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Budget	Projection	Projection	Projection	Projection
Projected Fund Balance	\$13,056,234	\$12,816,234	\$24,091,946	\$24,120,260	\$24,128,270	\$24,184,653

## FY-16 General Fund Budget and Five-Year Pro Forma

### *Assumptions for Five Year Projection*

<b>REVENUE</b>	
Ad Valorem Taxes	2% increase in taxable value in FY 2017, thereafter 2.5% increase in value, using current millage rate of 6.9363
Utility Taxes	2% increase in FY 2017, thereafter 3% attributed to new development, both commercial and residential
Franchise Fees	2% increase per year
Licences, Permits	2-2.5% increase attributed to new development attracting new business
Intergovernmental	State Revenue Sharing and Half Cents Sales tax 2% increase per year
Charges for Services	1-2% increase in Jazz in the Gardens and Recreation revenue.
Fines & Forfeitures	Remains stable especially for Fines collected for "Red Light Camera" when drivers become more aware of such fines
Miscellaneous	FY 2017 includes sales of two economic development properties purchased in 2009. Currently City has potential buyers for both properties
Other Sources	FY 2017 and FY 2018 includes \$500,000 financing for replacement vehicles. Beginning 2017, budget of \$150,000, and an increase of \$25,000 per year up to \$200,000 for reimbursement to General Fund for subsidy provided to Development Services Fund from FY 2008 - FY 2010.
<b>EXPENDITURES</b>	
Personnel Costs	2% salary increase in FY 2017, then 1.5% increase per year after. Average costs of personnel and fringe costs range from 2.5 to 3.5% attributed to pension costs and health insurance costs increase
Operating Expenses	election costs, actuarial study for GASB 45 etc. Operating costs impact from the General Obligation Projects are also included in the five year-projection beginning fiscal year 2017.
Capital Outlay	Fleet replacement in FY 2017 & FY 2018
Debt Service	Increase in Non Departmental in FY 2017 is attributed to interfund transfer to Debt Service Fund for the balloon payment on the twoeconomic development properties projected to be closed by FY 2017

## Millage Equivalent of City Services

1 mill = \$3,406,924

For illustrative purposes, I have calculated the millage equivalent of each City service. In other words, if residents had to pay through their property taxes ONLY for City operations, they would pay almost 29.29 mills in taxes instead of the 8.1761 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 15-16 Budget Expenditures	Millage Equivalent
Legislative	\$573,097	<b>0.17</b> mills
City Manager	\$1,230,843	<b>0.36</b> mills
Media & Special Events	\$4,062,677	<b>1.19</b> mills
City Clerk	\$798,905	<b>0.23</b> mills
Finance	\$722,388	<b>0.21</b> mills
Human Resources	\$871,055	<b>0.26</b> mills
City Attorney	\$586,633	<b>0.17</b> mills
School Crossing Guards	\$507,938	<b>0.15</b> mills
Police	\$33,047,182	<b>9.70</b> mills
Code Enforcement	\$1,459,058	<b>0.43</b> mills
Recreation	\$5,426,902	<b>1.59</b> mills
Non-Departmental	\$10,810,565	<b>3.17</b> mills
Public Works	\$7,917,468	<b>2.32</b> mills
Planning	\$368,344	<b>0.11</b> mills
Building	\$1,894,025	<b>0.56</b> mills
Purchasing	\$339,051	<b>0.10</b> mills
Information Systems	\$2,328,441	<b>0.68</b> mills
Fleet Maintenance	\$1,802,030	<b>0.53</b> mills
City Hall Maintenance	\$1,054,091	<b>0.31</b> mills
Capital Projects	\$7,037,872	<b>2.07</b> mills
Stormwater	\$3,613,845	<b>1.06</b> mills
Debt Service	\$13,338,742	<b>3.92</b> mills
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$99,791,152</b>	<b>29.29</b> mills
<b>Operating Millage</b>		<b>6.9363</b> mills
<b>Debt Service Millage</b>		<b>1.2398</b> mills
<b>ACTUAL TOTAL CITY MILLAGE</b>		<b>8.1761</b> mills

# General Fund Expenditures By Percentage FY 2015-16

## CITY OF MIAMI GARDENS LISTING OF TOP EXPENDITURES-GENERAL FUND

	<b>FY 2015-2016</b>	
	<u>Budget</u>	<u>% of Total</u>
Salaries	\$31,889,537	48.42%
Retirement	5,201,419	7.90%
Health Insurance Benefits	3,845,624	5.84%
Payroll taxes	2,386,996	3.62%
Workers/Unemployment Comp	725,125	1.10%
ICMA Deferred	137,027	0.21%
	<hr/>	
<b>Total Salaries &amp; Benefits</b>	<b>44,185,729</b>	<b>67.09%</b>
	<hr/>	
Transfer to Other Funds	\$5,905,368	8.97%
Special Events	3,812,000	5.79%
Contractual Services	2,004,685	3.04%
Other Misc. Expenditures	1,825,654	2.77%
Transfer to Debt Service	1,821,226	2.77%
Insurance	1,512,611	2.30%
Utilities	1,296,209	1.97%
Repairs & Maintenance	1,183,072	1.80%
Gasoline	910,200	1.38%
Professional Services	726,951	1.10%
Operating Supplies	675,674	1.03%
	<hr/>	
<b>Total Operating Expenditures</b>	<b>21,673,650</b>	<b>32.91%</b>
	<hr/>	
<b>Total Budgeted Expenditures(Cash Outflow)</b>	<b>65,859,379</b>	<b>100.00%</b>
	<hr/> <hr/>	
<b>Adjustments:</b>		
Reserves	129,821	
	<hr/>	
<b>Total Budgeted Expenditures</b>	<b>65,989,200</b>	
	<hr/> <hr/>	

## Miami-Dade County Municipalities' Official Population for use in Preparing the FY 2015-2016

Adjusted 2014 Population Estimates for Florida's Counties and Municipalities Used for the FY 2015-16 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2014 Total Population	April 1, 2014 Inmate Population	April 1, 2014 Total Population Less Inmates	Municipal Annexations, De-annexations, or Corrections	Municipal	Adjusted Total Population Used for State Revenue Sharing
					Incorporations or Dissolutions	
Aventura	37,262	-	37,262	-	-	37,262
Bal Harbour	2,855	-	2,855	-	-	2,855
Bay Harbor Islands	5,785	-	5,785	-	-	5,785
Biscayne Park	3,140	-	3,140	-	-	3,140
Coral Gables	48,780	-	48,780	-	-	48,780
Cutler Bay	42,944	-	42,944	-	-	42,944
Doral	52,889	-	52,889	-	-	52,889
El Portal	2,328	-	2,328	-	-	2,328
Florida City	12,430	-	12,430	-	-	12,430
Golden Beach	917	-	917	-	-	917
Hialeah	230,544	-	230,544	-	-	230,544
Hialeah Gardens	22,571	-	22,571	-	-	22,571
Homestead	66,586	17	66,569	-	-	66,569
Indian Creek Village	89	-	89	-	-	89
Key Biscayne	12,525	-	12,525	-	-	12,525
Medley	859	-	859	-	-	859
Miami	428,107	2,185	425,922	-	-	425,922
Miami Beach	91,540	-	91,540	-	-	91,540
Miami Gardens	108,160	-	108,160	-	-	108,160
Miami Lakes	30,161	12	30,149	-	-	30,149
Miami Shores	10,781	-	10,781	-	-	10,781
Miami Springs	14,027	-	14,027	-	-	14,027
North Bay	7,851	-	7,851	-	-	7,851
North Miami	61,912	-	61,912	-	-	61,912
North Miami Beach	43,227	-	43,227	-	-	43,227
Opa-locka	16,873	-	16,873	-	-	16,873
Palmetto Bay	23,767	-	23,767	-	-	23,767
Pinecrest	18,403	-	18,403	-	-	18,403
South Miami	13,623	-	13,623	-	-	13,623
Sunny Isles Beach	21,698	-	21,698	-	-	21,698
Surfside	5,722	-	5,722	-	-	5,722
Sweetwater	20,345	-	20,345	-	-	20,345
Virginia Gardens	2,400	-	2,400	-	-	2,400
West Miami	6,012	-	6,012	-	-	6,012
Unincorporated County	1,146,579	7,213	1,130,525	-	-	1,129,906

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

# Miami-Dade County FY 2015-2016 July 1 Property Tax Roll

Taxing Authority	2014 Preliminary Taxable Value	2015 Taxable Value	Taxable Value % Change
Aventura	\$8,394,311,130	\$9,094,962,102	8.35%
Bal Harbor	\$3,954,448,059	\$4,249,305,000	7.46%
Bay Harbor Islands	\$698,927,405	\$778,065,824	11.32%
Biscayne Park	\$144,488,417	\$160,028,696	10.76%
Coral Gables	\$12,855,416,730	\$13,692,603,613	6.51%
Cutler Bay	\$1,912,558,887	\$2,081,204,614	8.82%
Doral	\$9,505,953,555	\$10,155,949,777	6.84%
El Portal	\$98,982,587	\$114,208,577	15.38%
Florida City	\$410,253,724	\$428,963,258	4.56%
Golden Beach	\$760,202,266	\$848,449,766	11.61%
Hialeah	\$7,307,031,936	\$7,858,784,353	7.55%
Hialeah Gardens	\$948,254,382	\$1,018,164,507	7.37%
Homestead	\$1,948,800,658	\$2,138,309,545	9.72%
Indian Creek	\$448,191,779	\$502,074,351	12.02%
Key Biscayne	\$6,697,657,229	\$7,721,748,524	15.29%
Medley	\$1,762,783,339	\$1,862,288,597	5.64%
Miami	\$35,284,841,538	\$39,903,058,628	13.09%
Miami Beach	\$27,103,871,420	\$30,697,890,865	13.26%
<b>Miami Gardens</b>	<b>\$3,444,897,103</b>	<b>\$3,586,236,116</b>	<b>4.10%</b>
Miami Lakes	\$2,574,960,124	\$2,691,096,427	4.51%
Miami Shores	\$829,792,898	\$901,629,076	8.66%
Miami Springs	\$946,504,898	\$985,740,313	4.15%
North Bay Village	\$747,944,185	\$832,318,968	11.28%
North Miami	\$2,202,009,476	\$2,393,176,662	8.68%
North Miami Beach	\$1,869,066,109	\$2,000,586,863	7.04%
Opa-Locka	\$661,065,490	\$703,574,642	6.43%
Palmetto Bay	\$2,462,237,138	\$2,551,313,193	3.62%
Pinecrest	\$3,913,545,312	\$4,112,581,266	5.09%
South Miami	\$1,480,600,491	\$1,570,747,669	6.09%
Sunny Isles Beach	\$7,679,258,783	\$8,959,807,225	16.68%
Surfside	\$1,336,876,007	\$1,502,755,200	12.41%
Sweetwater	\$1,316,221,489	\$1,441,790,424	9.54%
Unincorporated County	\$58,426,240,330	\$62,447,172,067	6.88%
Virginia Gardens	\$235,812,481	\$242,268,401	2.74%
West Miami	\$302,065,301	\$319,997,089	5.94%

## Distribution of Ad Valorem Tax Levy for Operating Millage

	FY-07	FY-08	FY-09	FY-10	FY-11	FY-12	FY-13	FY-14	FY-15	FY-16
Operating Budget	5.0288	4.6395	3.7912	4.3213	5.2716	5.6348	6.3199	6.7755	6.9004	6.9322
Planned Reserve						0.67				
Capital Improvements	0.12	0.5093	1.349	1.0521	0.4425	0.2568	0.0421	0.1608	0.0359	0.0041
<b>Total Levy</b>	<b>5.1488</b>	<b>5.1488</b>	<b>5.1402</b>	<b>5.3734</b>	<b>5.7141</b>	<b>6.5616</b>	<b>6.362</b>	<b>6.9363</b>	<b>6.9363</b>	<b>6.9363</b>

## Analysis of Adopted Tax Levy

### Property Valuation - 2015

Current Year Taxable Value of Real Property for Operating Purposes	\$3,247,030,310
Current Year Taxable Value of Personal Property for Operating Purposes	\$ 339,102,916
Current Year Taxable Value of Central Assessed Property	\$ 102,892
Current Year Gross Taxable Value for Operating Purposes	\$3,586,236,118
Current Year Net New Taxable Value (New Construction)	\$ -40,708,358
Current Year Adjusted Taxable Value	\$ 3,626,944,476

### Projected Levy

Prior Year Levy	\$6.9363 per \$1,000
Prior Year Ad Valorem Proceeds	\$ 22,934,923
Current Roll-Back Rate	\$ 6.3235 per \$1,000
Current Year Millage Rate	\$ 6.9363 per \$1,000
Total Ad Valorem Taxes Proposed to be Levied	\$ 24,875,210

**Legal Debt Margin – Direct & Overlapping Debt  
Tax Year 2015 (Unaudited)**

**Assessed Valuation**

Certified Tax Valuation –  
2015..... \$3,586,236,118

**Debt Limit**

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

**Gross Debt**

Authorized and Outstanding Debt..... \$ 155,586,476

**Statutory Deductions**

Debt Applicable to Enterprise Funds..... \$ 6,924,451

**Net Debt**

Authorized and Outstanding Debt..... \$ 148,662,025

**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..... \$230,429,191,490

City Valuation as a Percent of County Valuation..... 1.55%

Miami-Dade County Debt (% Applicable to City)..... \$ 21,455,580

Miami-Dade County Schools (% Applicable to City)..... \$ 5,657,686

City of Miami Gardens..... \$148,664,026

City Debt per capita ..... \$ 1,625.16

**Current debt service to available funds ratio**

(Total FY-2016 Debt Payments (net of GO bond) /FY-16 General Fund

Expenditures)..... 12.26%

## Estimated Changes & History in General Fund Fund Balance

	FY 09-10 <sup>(1)</sup>	FY 10-11 <sup>(2)</sup>	FY 11-12 <sup>(3)</sup>	FY 12-13 <sup>(4)</sup>	FY 13-14 <sup>(5)</sup>	FY 14-15 <sup>(6)</sup>	FY 15-16
<b>Beginning Balance</b>	\$9,588,605	\$7,551,866	5,328,984	12,823,884	11,785,729	10,552,020	13,056,234
Revenue/Transfers	63,816,156	58,057,902	63,978,617	64,960,958	63,123,991	65,551,462	65,749,200
Expenditures/Uses	(65,852,895)	(60,280,784)	(56,483,717)	(65,999,113)	(64,357,700)	(63,047,248)	(65,989,200)
<b>Net Change in Fund Balance</b>	<b>(2,036,739)</b>	<b>(2,222,882)</b>	<b>7,494,900</b>	<b>(1,038,155)</b>	<b>(1,233,709)</b>	<b>2,504,214</b>	<b>(240,000)</b>
<b>Ending Balance</b>	<b>\$7,551,866</b>	<b>\$5,328,984</b>	<b>12,823,884</b>	<b>11,785,729</b>	<b>10,552,020</b>	<b>13,056,234</b>	<b>12,816,234</b>
<b>Components of Fund Balance</b>							
Non Spendable	512,749	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	561,467	0	0	0	0	0	0
Assigned	0	28,572	0	0	0	740,000	500,000
Unassigned	6,477,650	5,330,412	12,823,884	11,785,729	10,552,020	12,316,234	12,316,234
<b>Ending Balance</b>	<b>\$7,551,866</b>	<b>\$5,358,984</b>	<b>12,823,884</b>	<b>11,785,729</b>	<b>10,552,020</b>	<b>13,056,234</b>	<b>12,816,234</b>

- (1) Deficit in FY 10 is attributed to 17.5% decline in taxable value, resulting a shortfall of \$600,000 in property taxes. Development Services Fund recognized a shortfall of \$1.45 million of which subsidy was provided from the General Fund.
- (2) Deficit in FY 11 is attributed to shortfall in Red Light Camera Fines due to new legislation imposed by the State, and a one time refund imposed by the Public Service Commission to Florida Power and Light and an adjustment in lower fuel charges reduced the revenue for electric franchise fees. Also being affected is a further 7.5% decline in the City's taxable value resulting in a shortage of approximately \$700,000 in property taxes.
- (3) Surplus generated is partly attributed to the settlement by Dade County for the Citizens Independent Transportation Trust, of which the City utilized some General Fund Revenue to fund the projects and the proceeds from the settlement was deposited back to General Fund in 2012.
- (4) Deficit is attributed to decline in taxable value, resulting in a shortfall of approximately \$900,000. Council also utilized \$943,000 in balancing FY 2013 budget.
- (5) Deficit is attributed to severance pay paid to former City Manager and leave accrual payouts for some executives which includes the Police Chief Deputy Police Chief, and Human Resource Director. Also due to delay in the completion of the construction of the City Hall, additional five months rent were incurred. Revenue for FPL franchise fees was reduced by approximately \$1 million compared to FY 2013 attributed to the property tax paid on the reactor at the Power Plant which began operations in FY 2014
- (6) Surplus is attributed to an additional \$1.1 million collected in telecommunication tax due to the audit performed by the State. Sales Tax and Electric Franchise fees are approximately \$400,000 more in each revenue source when compared to budget. Expenses are lower attributed to vacancies, lower fuel costs. In May 2014, the City Hall was built and the City no longer paid rentals for office space.

## Estimated Changes & History in Transportation Fund Fund Balance

	FY 09-10	FY 10-11	FY 11-12*	FY 12-13	FY 13-14	FY 14-15	FY 15-16
<b>Beginning Balance</b>	\$518,120	\$2,625	\$7,183	\$3,672,421	\$4,565,353	\$5,259,665	\$7,295,561
Revenue	3,621,204	3,530,853	7,256,111	8,082,559	7,428,490	7,658,055	7,034,191
Expenditures/Uses	(4,136,699)	(3,526,295)	(3,590,873)	(7,189,627)	(6,734,178)	(5,622,159)	(7,917,468)
<b>Net Change in Fund Balance</b>	(515,495)	4,558	3,665,238	892,932	694,312	2,035,896	(883,277)
<b>Ending Balance</b>	\$2,625	\$7,183	\$3,672,421	\$4,565,353	\$5,259,665	\$7,295,561	\$6,412,284
<b>Components of Fund Balance</b>							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	7,183	0	0	0	0	0
Committed	2,625	0	0	0	0	0	0
Assigned	0	0	3,672,421	4,565,353	5,259,665	7,295,561	6,412,284
Unassigned	0	0	0	0	0	0	0
<b>Ending Balance</b>	\$2,625	\$7,183	\$3,672,421	\$4,565,353	\$5,259,665	\$7,295,561	\$6,412,284

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

## Estimated Changes & History in Development Services Fund Fund Balance

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15 *	FY 15-16
<b>Beginning Balance</b>	\$18,345	\$3,555	(\$620,259)	(\$318,128)	(\$459,483)	(\$451,453)	(\$110,533)
Revenue /Transfers	3,649,291	2,128,687	2,791,124	2,298,551	2,277,941	2,277,503	1,894,025
Expenditures/Uses	(3,664,081)	(2,752,501)	(2,488,993)	(2,439,906)	(2,269,911)	(1,936,583)	(1,894,025)
<b>Net Change in Fund Balance</b>	(14,790)	(623,814)	302,131	(141,355)	8,030	340,920	0
<b>Ending Balance</b>	\$3,555	(\$620,259)	(\$318,128)	(\$459,483)	(\$451,453)	(\$110,533)	(\$110,533)
<b>Components of Fund Balance</b>							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	3,555	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	(620,259)	(318,128)	(459,483)	(451,453)	(110,533)	(110,533)
<b>Ending Balance</b>	\$3,555	(\$620,259)	(\$318,128)	(\$459,483)	(\$451,453)	(\$110,533)	(\$110,533)

\* Expenses is lower in FY 2015 as Planning and Zoning Division was reclassified to General Fund.

## Estimated Changes & History in Capital Projects Fund Fund Balance

	FY 09-10	FY 10-11*	FY 11-12*	FY 12-13*	FY 13-14**	FY 14-15 ***	FY 15-16****
<b>Beginning Balance</b>	\$2,846,510	\$2,181,453	50,243,280	40,519,798	12,489,544	68,225,811	63,917,197
Revenue/Transfers In	8,020,005	62,161,736	4,956,230	8,357,015	74,948,883	7,198,425	7,037,872
Expenditures/Uses	(8,685,062)	(14,099,909)	(14,679,712)	(36,387,269)	(19,212,616)	(11,507,039)	(12,603,748)
<b>Net Change in Fund Balance</b>	(665,057)	48,061,827	(9,723,482)	(28,030,254)	55,736,267	(4,308,614)	(5,565,876)
<b>Ending Balance</b>	<u>\$2,181,453</u>	<u>\$50,243,280</u>	<u>\$40,519,798</u>	<u>\$12,489,544</u>	<u>\$68,225,811</u>	<u>\$63,917,197</u>	<u>\$58,351,321</u>
<b>Components of Fund Balance</b>							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	49,571,942	39,455,203	11,092,848	66,276,604	65,833,243	60,267,367
Committed	0	0	0	0	1,239,467	0	0
Assigned	2,181,453	671,338	1,064,595	1,396,696	\$709,740	0	0
Unassigned	0	0	0	0	0	(1,916,046)	(1,916,046)
<b>Ending Balance</b>	<u>\$2,181,453</u>	<u>\$50,243,280</u>	<u>\$40,519,798</u>	<u>\$12,489,544</u>	<u>\$68,225,811</u>	<u>\$63,917,197</u>	<u>\$58,351,321</u>

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

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

\*\*\* Deficit in Unassigned fund balance is attributed to additional costs required for the completion of the Police Headquarter at the City Hall Complex which was completed in December 2015. Staff is pending until all costs have incurred to obtain additional financing to cover the over-run of the project. A reimbursement resolution was adopted by Council for not to exceed \$8 million.

\*\*\*\* Includes unspent bond proceeds rollover from FY 2015. Amount to be expensed is based on five year CIP Plan

## Estimated Changes & History in Debt Service Fund Fund Balance

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
<b>Beginning Balance</b>	\$0	\$0	\$0	\$4,083,426	\$2,218,076	\$1,051,162	\$216,569
Revenue/Transfers In	6,637,910	9,388,361	13,685,523	8,641,617	8,745,307	11,983,023	1,000,644
Expenditures/Uses	(6,637,910)	(9,388,361)	(9,602,097)	(10,506,967)	(9,912,221)	(12,817,616)	(1,000,644)
<b>Net Change in Fund Balance</b>	0	0	4,083,426	(1,865,350)	(1,166,914)	(834,593)	0
<b>Ending Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,083,426</u>	<u>\$2,218,076</u>	<u>\$1,051,162</u>	<u>\$216,569</u>	<u>\$216,569</u>
<b>Components of Fund Balance</b>							
Non Spendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	0	0	4,083,426	2,218,076	1,051,162	216,569	216,569
Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0
<b>Ending Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$4,083,426</u>	<u>\$2,218,076</u>	<u>\$1,051,162</u>	<u>\$216,569</u>	<u>\$216,569</u>

## Per Capita Debt Burden Outstanding Bonds

### City-Issued Debt

Bond Name	Final Payment	Original Amount	Original Term	9/30/15 Balance by Type of Debt			Per Capita Debt
				Revenue Bonds	Capital Leases	Balance	
Land Acquisition Bond, 05	2025	7,500,000	20	5,167,096		5,167,096	
Equipment Bond, 05	2016	2,500,000	5	152,106		152,106	
Land Acquisition Bond, 07	2026	14,400,000	20	9,711,845		9,711,845	
Land Acquisition Bond, 09	2030	4,000,000	20	3,160,296		3,160,296	
Taxable Bond, 2009	2016	7,300,000	5	6,311,999		6,311,999	
Taxable Bond, 2009B	2016	8,800,000	5	7,017,441		7,017,440	
City Hall Construction Bond	2040	55,000,000	30	51,700,000		51,700,000	
Equipment Master Lease	2018	3,700,000	5		2,248,592	2,248,592	
General Obligation Bond	2039	60,000,000	25	58,670,000		58,670,000	
<b>Current Balance</b>				<b>141,890,783</b>	<b>2,248,592</b>	<b>144,137,375</b>	<b>\$1,332.63</b>

### Debt Burden Including County-Issued Debt

Name	Final Payment	9/30/15 Balance by Type of Debt			Per Capita Debt	
		n/a	Interlocal Debt	Balance		
QNIP Bond Debt	2027		4,524,650	4,524,650		
County Stormwater Bonds	2029		6,924,451	6,924,451		
<b>Current Balance</b>				<b>11,449,101</b>	<b>11,449,101</b>	<b>\$105.83</b>

<b>Total Outstanding Long-Term Debt (General Government)</b>	<b>\$144,137,375</b>	<b>\$1,332.63</b>
<b>Total Outstanding Long-Term Debt (Special Revenue/Enterprise Fund)</b>	<b>\$11,449,101</b>	<b>\$105.83</b>

## Bonded And Other Debt Obligations

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

## FY 15-16 Bonded and Other Debt Obligations by Fund

General Fund	Principal	Interest	FY-16 Total
\$7.7m County Q.N.I.P. Bond	\$366,925	\$185,205	\$552,130
\$4 million Land Acquisition Bond	\$163,859	\$144,862	\$308,721
\$7.5m Pub. Facilities	\$309,911	\$186,953	\$496,864
\$2.5m Vehicle & Equip. Bond	\$151,389	\$ 5,423	\$156,812
\$3.7 million Master Lease	\$739,877	\$26,732	\$766,609
<b>Capital Improvement Fund</b>			
\$14.4m Pub. Facilities	\$669,815	\$407,685	\$1,077,500
\$55 million COP	\$1,195,000	\$3,539,080	\$4,734,080
\$60 million General Obligation Bond	\$1,430,000	\$2,793,900	\$4,223,900
<b>Stormwater Fund</b>			
County Stormwater Bonds	\$392,603	\$239,586	\$632,189
<b>TOTAL Debt Obligations</b>	<b>5,419,379</b>	<b>7,529,426</b>	<b>\$12,948,805</b>

## Debt to Taxable Assessed Value Ratio

City	Taxable Assessed Value	Bonded debt	TAV Ratio
Miami Gardens	\$3,586,236,118	\$144,137,375	4.00%

## Amortization Schedule

### \$7.5 Million Public Facilities Issue

Used for purchase of future City Hall property; industrial building for police department, NW 27<sup>th</sup> Avenue Beautification Project and land acquisition for the expansion of two parks.

Pmt #	Payment Date	Notional	Principal Amount	Interest Amount	Principal + Interest	Interest Rate
1	6/23/2005	7,500,000.00				3.73%
2	10/1/2005	7,500,000.00	0.00	76,154.17	76,154.17	3.73%
3	4/1/2006	7,500,000.00	0.00	139,875.00	139,875.00	3.73%
4	10/1/2006	7,277,106.59	222,893.41	139,875.00	362,768.41	3.73%
5	4/1/2007	7,277,106.59	0.00	135,718.04	135,718.04	3.73%
6	10/1/2007	7,045,899.26	231,207.33	135,718.04	366,925.37	3.73%
7	4/1/2008	7,045,899.26	0.00	131,406.02	131,406.02	3.73%
8	10/1/2008	6,806,067.89	239,831.37	131,406.02	371,237.39	3.73%
9	4/1/2009	6,806,067.89	0.00	126,933.17	126,933.17	3.73%
10	10/1/2009	6,557,290.81	248,777.08	126,933.17	375,710.25	3.73%
11	4/1/2010	6,557,290.81	0.00	122,293.47	122,293.47	3.73%
12	10/1/2010	6,299,234.35	258,056.46	122,293.47	380,349.93	3.73%
13	4/1/2011	6,299,234.35	0.00	117,480.72	117,480.72	3.73%
14	10/1/2011	6,031,552.38	267,681.97	117,480.72	385,162.69	3.73%
15	4/1/2012	6,031,552.38	0.00	112,488.45	112,488.45	3.73%
16	10/1/2012	5,753,885.87	277,666.51	112,488.45	390,154.96	3.73%
17	4/1/2013	5,753,885.87	0.00	107,309.97	107,309.97	3.73%
18	10/1/2013	5,465,862.40	288,023.47	107,309.97	395,333.44	3.73%
19	4/1/2014	5,465,862.40	0.00	101,938.33	101,938.33	3.73%
20	10/1/2014	5,167,095.66	298,766.74	101,938.33	400,705.07	3.73%
21	4/1/2015	5,167,095.66	0.00	96,366.33	96,366.33	3.73%
22	10/1/2015	4,857,184.92	309,910.74	96,366.33	406,277.07	3.73%
23	4/1/2016	4,857,184.92	0.00	90,586.50	90,586.50	3.73%
24	10/1/2016	4,535,714.51	321,470.41	90,586.50	412,056.91	3.73%
25	4/1/2017	4,535,714.51	0.00	84,591.08	84,591.08	3.73%
26	10/1/2017	4,202,253.25	333,461.26	84,591.08	418,052.34	3.73%
27	4/1/2018	4,202,253.25	0.00	78,372.02	78,372.02	3.73%
28	10/1/2018	3,856,353.89	345,899.36	78,372.02	424,271.38	3.73%
29	4/1/2019	3,856,353.89	0.00	71,921.00	71,921.00	3.73%
30	10/1/2019	3,497,552.48	358,801.41	71,921.00	430,722.41	3.73%
31	4/1/2020	3,497,552.48	0.00	65,229.35	65,229.35	3.73%
32	10/1/2020	3,125,367.78	372,184.70	65,229.35	437,414.05	3.73%
33	4/1/2021	3,125,367.78	0.00	58,288.11	58,288.11	3.73%
34	10/1/2021	2,739,300.59	386,067.19	58,288.11	444,355.30	3.73%
35	4/1/2022	2,739,300.59	0.00	51,087.96	51,087.96	3.73%
36	10/1/2022	2,338,833.09	400,467.50	51,087.96	451,555.46	3.73%
37	4/1/2023	2,338,833.09	0.00	43,619.24	43,619.24	3.73%
38	10/1/2023	1,923,428.15	415,404.94	43,619.24	459,024.18	3.73%
39	4/1/2024	1,923,428.15	0.00	35,871.93	35,871.93	3.73%
40	10/1/2024	1,492,528.61	430,899.54	35,871.93	466,771.47	3.73%
41	4/1/2025	1,492,528.61	0.00	27,835.66	27,835.66	3.73%
42	10/1/2025	0.00	1,492,528.61	27,835.66	1,520,364.27	3.73%

## Amortization Schedule

### \$7,735,737 Million County Q.N.I.P.

This is Miami-Dade county debt from their Quality Neighborhood Improvement Program Bond which was issued prior to the City's incorporation. The amounts below represent the City's proportionate share of the total debt service.

Period Yr. Ending 9/30,	Principal	Interest	Total	Principal Balance
	-			7,735,737
2007	620,022		620,022	7,115,715
2008	253,914	343,842	597,756	6,861,801
2009	264,561	334,064	598,624	6,597,241
2010	275,853	323,539	599,392	6,321,388
2011	288,113	312,292	600,405	6,033,275
2012	300,696	300,179	600,875	5,732,579
2013	314,569	286,664	601,234	5,418,010
2014	330,378	271,546	601,924	5,087,631
2015	346,833	255,420	602,253	4,740,799
2016	363,932	237,044	600,976	4,376,866
2017	382,322	217,435	599,758	3,994,544
2018	402,003	196,678	598,681	3,592,541
2019	422,652	175,182	597,834	3,169,889
2020	444,268	152,895	597,163	2,725,621
2021	467,175	129,468	596,644	2,258,445
2022	491,696	105,738	597,434	1,766,749
2023	516,861	80,774	597,636	1,249,888
2024	543,640	54,520	598,160	706,248
2025	223,586	35,622	259,208	482,662
2026	235,201	24,442	259,643	247,461
2027	247,461	12,682	260,143	0
	7,735,737	3,850,028	11,585,765	

**Amortization Schedule**  
**\$2.5 Million Equipment Bond,**  
**Series 2005**

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

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

## Amortization Schedule

### \$4 Million Land Acquisition Bonds, Series 2009

This was for the purchase of 14 acres and 5 buildings from the Archdiocese of Miami for a park and senior center.

Payment Number	Payment Date	PAYMENT AMOUNT			Loan Balance
		Total	Interest	Principal	
1	11/1/2009	77,199.53	49,025.75	28,173.78	3,971,826.22
2	2/1/2010	77,199.53	46,652.09	30,547.44	3,941,278.78
3	5/1/2010	77,199.53	44,783.72	32,415.81	3,908,862.97
4	8/1/2010	77,199.53	45,912.54	31,286.99	3,877,575.98
5	11/1/2010	77,199.53	45,545.05	31,654.48	3,845,921.50
6	2/1/2011	77,199.53	45,173.25	32,026.28	3,813,895.22
7	5/1/2011	77,199.53	43,336.30	33,863.23	3,780,031.99
8	8/1/2011	77,199.53	44,399.32	32,800.21	3,747,231.78
9	11/1/2011	77,199.53	44,014.06	33,185.47	3,714,046.31
10	2/1/2012	77,199.53	43,624.27	33,575.26	3,680,471.05
11	5/1/2012	77,199.53	42,290.12	34,909.41	3,645,561.64
12	8/1/2012	77,199.53	42,819.87	34,379.66	3,611,181.98
13	11/1/2012	77,199.53	42,416.05	34,783.48	3,576,398.50
14	2/1/2013	77,199.53	42,007.49	35,192.04	3,541,206.46
15	5/1/2013	77,199.53	40,237.81	36,961.72	3,504,244.74
16	8/1/2013	77,199.53	41,159.99	36,039.54	3,468,205.20
17	11/1/2013	77,199.53	40,736.68	36,462.85	3,431,742.35
18	2/1/2014	77,199.53	40,308.40	36,891.13	3,394,851.22
19	5/1/2014	77,199.53	38,574.81	38,624.72	3,356,226.50
20	8/1/2014	77,199.53	39,421.41	37,778.12	3,318,448.38
21	11/1/2014	77,199.53	38,977.68	38,221.85	3,280,226.53
22	2/1/2015	77,199.53	38,528.73	38,670.80	3,241,555.73
23	5/1/2015	77,199.53	38,832.95	40,366.56	3,201,189.15
24	8/1/2015	77,199.53	37,600.38	39,599.15	3,161,590.00
25	11/1/2015	77,199.53	37,135.26	40,064.27	3,121,525.73
26	2/1/2016	77,199.53	36,664.67	40,534.86	3,080,990.87
27	5/1/2016	77,199.53	35,401.85	41,797.68	3,039,193.19
28	8/1/2016	77,199.53	35,697.61	41,501.92	2,997,691.27
29	11/1/2016	77,199.53	35,210.14	41,989.39	2,955,701.88
30	2/1/2017	77,199.53	34,716.95	42,482.58	2,913,219.30
31	5/1/2017	77,199.53	33,102.15	44,097.38	2,869,121.92
32	8/1/2017	77,199.53	33,700.00	43,499.53	2,825,622.39
33	11/1/2017	77,199.53	33,189.06	44,010.47	2,781,611.92
34	2/1/2018	77,199.53	32,672.13	44,527.40	2,737,084.52
35	5/1/2018	77,199.53	31,100.78	46,098.75	2,690,985.77
36	8/1/2018	77,199.53	31,607.66	45,591.87	2,645,393.90
37	11/1/2018	77,199.53	31,072.14	46,127.39	2,599,266.51
38	2/1/2019	77,199.53	30,530.34	46,669.19	2,552,597.32
39	5/1/2019	77,199.53	29,004.50	48,195.03	2,504,402.29
40	8/1/2019	77,199.53	29,416.09	47,783.44	2,456,618.85

## Amortization Schedule

### \$4 Million Land Acquisition Bonds, Series 2009 (Cont'd)

41	11/1/2019	77,199.53	28,854.84	48,344.69	2,408,274.16
42	2/1/2020	77,199.53	28,286.99	48,912.54	2,359,361.62
43	5/1/2020	77,199.53	27,110.03	50,089.50	2,309,272.12
44	8/1/2020	77,199.53	27,124.14	50,075.39	2,259,196.73
45	11/1/2020	77,199.53	26,535.97	50,663.56	2,208,533.17
46	2/1/2021	77,199.53	25,940.89	51,258.64	2,157,274.53
47	5/1/2021	77,199.53	24,512.55	52,686.98	2,104,587.55
48	8/1/2021	77,199.53	24,719.97	52,479.56	2,052,107.99
49	11/1/2021	77,199.53	24,103.55	53,095.98	1,999,012.01
50	2/1/2022	77,199.53	23,479.90	53,719.63	1,945,292.38
51	5/1/2022	77,199.53	22,103.85	55,095.68	1,890,196.70
52	8/1/2022	77,199.53	22,201.78	54,997.75	1,835,198.95
53	11/1/2022	77,199.53	21,555.79	55,643.74	1,779,555.21
54	2/1/2023	77,199.53	20,902.22	56,297.31	1,723,257.90
55	5/1/2023	77,199.53	19,580.93	57,618.60	1,665,639.30
56	8/1/2023	77,199.53	19,564.19	57,635.34	1,608,003.96
57	11/1/2023	77,199.53	18,887.22	58,312.31	1,549,691.65
58	2/1/2024	77,199.53	18,202.30	58,997.23	1,490,694.42
59	5/1/2024	77,199.53	17,128.69	60,070.84	1,430,623.58
60	8/1/2024	77,199.53	16,803.75	60,395.78	1,370,227.80
61	11/1/2024	77,199.53	16,094.36	61,105.17	1,309,122.63
62	2/1/2025	77,199.53	15,376.63	61,822.90	1,247,299.73
63	5/1/2025	77,199.53	14,172.74	63,026.79	1,184,272.94
64	8/1/2025	77,199.53	13,910.18	63,289.35	1,120,983.59
65	11/1/2025	77,199.53	13,166.80	64,032.73	1,056,950.86
66	2/1/2026	77,199.53	12,414.68	64,784.85	992,166.01
67	5/1/2026	77,199.53	11,273.72	65,925.81	926,240.20
68	8/1/2026	77,199.53	10,879.39	66,320.14	859,920.06
69	11/1/2026	77,199.53	10,100.41	67,099.12	792,820.94
70	2/1/2027	77,199.53	9,312.28	67,887.25	724,933.69
71	5/1/2027	77,199.53	8,237.23	68,962.30	655,971.39
72	8/1/2027	77,199.53	7,704.88	69,494.65	586,476.74
73	11/1/2027	77,199.53	6,888.61	70,310.92	516,165.82
74	2/1/2028	77,199.53	6,062.76	71,136.77	445,029.05
75	5/1/2028	77,199.53	5,113.57	72,085.96	372,943.09
76	8/1/2028	77,199.53	4,380.50	72,819.03	300,124.06
77	11/1/2028	77,199.53	3,525.18	73,674.35	226,449.71
78	2/1/2029	77,199.53	2,659.82	74,539.71	151,910.00
79	5/1/2029	77,199.53	1,726.11	75,473.42	76,436.58
80	8/1/2029	77,334.39	897.81	76,436.58	0.00

## Amortization Schedule

### \$14.4 Million Public Facilities Bond, Series 2007

Bonds were issued in order to renovate the police and public works buildings purchased earlier. Funds were also use to purchase additional park land.

Period	Date	Payment	Principal	Interest	Principal Balance
1	10/1/2007	538,749.67	85,166.27	453,583.40	14,314,833.73
2	12/30/2007	538,749.67	386,855.84	151,893.83	13,927,977.89
3	6/30/2008	538,749.67	241,236.15	297,513.52	13,686,741.74
4	12/30/2008	538,749.67	246,395.75	292,353.92	13,440,345.99
5	6/30/2009	538,749.67	251,665.70	287,083.97	13,188,680.29
6	12/30/2009	538,749.67	257,048.36	281,701.31	12,931,631.93
7	6/30/2010	538,749.67	262,546.15	276,203.52	12,669,085.78
8	12/30/2010	538,749.67	268,161.53	270,588.14	12,400,924.25
9	6/30/2011	538,749.67	273,897.01	264,852.66	12,127,027.24
10	12/30/2011	538,749.67	279,755.16	258,994.51	11,847,272.08
11	6/30/2012	538,749.67	285,738.60	253,011.07	11,561,533.48
12	12/30/2012	538,749.67	291,850.02	246,899.65	11,269,683.46
13	6/30/2013	538,749.67	298,092.16	240,657.51	10,971,591.30
14	12/30/2013	538,749.67	304,467.80	234,281.87	10,667,123.50
15	6/30/2014	538,749.67	310,979.80	227,769.87	10,356,143.70
16	12/30/2014	538,749.67	317,631.08	221,118.59	10,038,512.62
17	6/30/2015	538,749.67	324,424.62	214,325.05	9,714,088.00
18	12/30/2015	538,749.67	331,363.47	207,386.20	9,382,724.53

**Amortization Schedule**  
**\$14.4 Million Public Facilities Bond, Series 2007**  
**(Cont'd)**

19	6/30/2016	538,749.67	338,450.72	200,298.95	9,044,273.81
20	12/30/2016	538,749.67	345,689.55	193,060.12	8,698,584.26
21	6/30/2017	538,749.67	353,083.21	185,666.46	8,345,501.05
22	12/30/2017	538,749.67	360,635.01	178,114.66	7,984,866.04
23	6/30/2018	538,749.67	368,348.33	170,401.34	7,616,517.71
24	12/30/2018	538,749.67	376,226.62	162,523.05	7,240,291.09
25	6/30/2019	538,749.67	384,273.41	154,476.26	6,856,017.68
26	12/30/2019	538,749.67	392,492.31	146,257.36	6,463,525.37
27	6/30/2020	538,749.67	400,886.99	137,862.68	6,062,638.38
28	12/30/2020	538,749.67	409,461.22	129,288.45	5,653,177.16
29	6/30/2021	538,749.67	418,218.84	120,530.83	5,234,958.32
30	12/30/2021	538,749.67	427,163.77	111,585.90	4,807,794.55
31	6/30/2022	538,749.67	436,300.01	102,449.66	4,371,494.54
32	12/30/2022	538,749.67	445,631.66	93,118.01	3,925,862.88
33	6/30/2023	538,749.67	455,162.90	83,586.77	3,470,699.98
34	12/30/2023	538,749.67	464,897.99	73,851.68	3,005,801.99
35	6/30/2024	538,749.67	474,841.30	63,908.37	2,530,960.69
36	12/30/2024	538,749.67	484,997.28	53,752.39	2,045,963.41
37	6/30/2025	538,749.67	495,370.47	43,379.20	1,550,592.94
38	12/30/2025	538,749.67	505,965.53	32,784.14	1,044,627.41
39	6/30/2026	538,749.67	516,787.20	21,962.47	527,840.21
40	12/30/2026	538,749.67	527,840.21	10,909.46	0.00
		21,549,986.80	14,400,000.00	7,149,986.80	

## Amortization Schedule \$8.9 Million County Stormwater Bonds (City Portion)

This is a Miami-Dade County Bond. Improvements were made prior to the City's incorporation. Amounts below represent the City's proportionate share of the debt.

Period Ending 9/30	Payment	Principal	Interest	Principal Balance
				8,954,785
2007	388,563	83,685	304,878	8,871,100
2008	666,118	247,779	418,339	8,623,321
2009	665,777	256,082	409,695	8,367,239
2010	665,889	265,259	400,630	8,101,980
2011	665,921	274,873	391,048	7,827,107
2012	666,045	285,361	380,684	7,541,746
2013	665,917	296,286	369,631	7,245,460
2014	666,216	308,522	357,694	6,936,938
2015	665,934	322,069	343,865	6,614,869
2016	665,721	337,364	328,357	6,277,505
2017	665,896	354,407	311,489	5,923,098
2018	666,093	372,324	293,769	5,550,774
2019	665,831	390,678	275,153	5,160,096
2020	665,962	410,343	255,619	4,749,753
2021	665,984	430,882	235,102	4,318,871
2022	665,853	452,295	213,558	3,866,576
2023	665,962	475,019	190,943	3,391,557
2024	665,809	498,617	167,192	2,892,940
2025	665,787	523,526	142,261	2,369,414
2026	665,831	549,746	116,085	1,819,668
2027	665,874	577,277	88,597	1,242,391
2028	665,853	606,119	59,734	636,272
<u>2029</u>	<u>665,700</u>	<u>636,272</u>	<u>29,428</u>	-
	15,038,536	8,954,785	6,083,751	

## Amortization Schedule \$55 Million City Hall Construction COPs, Series 2010

There are two series in this issuance, Series 2010A – Tax Exempt Certificates of Participation and Series 2010A-2 Taxable Certifications of Participation (BABs) issued for the purpose of construction and equipping the new City Hall.

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
6/1/2011	1,402,117		2,127,086	-724,969	55,000,000
12/1/2011	1,219,232		1,849,640	-630,408	55,000,000
6/1/2012	1,219,232		1,849,640	-630,408	55,000,000
12/1/2012	1,219,232		1,849,640	-630,408	55,000,000
6/1/2013	2,274,232	1,055,000	1,849,640	-630,408	53,945,000
12/1/2013	1,198,132		1,828,540	-630,408	53,945,000
6/1/2014	1,198,132		1,828,540	-630,408	53,945,000
12/1/2014	1,170,757		1,801,165	-630,408	53,945,000
6/1/2015	3,415,757	2,245,000	1,801,165	-630,408	51,700,000
12/1/2015	1,150,201		1,769,540	-619,339	51,700,000
6/1/2016	2,345,201	1,195,000	1,769,540	-619,339	50,505,000
12/1/2016	1,128,840		1,736,677	-607,837	50,505,000
6/1/2017	2,363,840	1,235,000	1,736,677	-607,837	49,270,000
12/1/2017	1,106,765		1,702,715	-595,950	49,270,000
6/1/2018	2,386,765	1,280,000	1,702,715	-595,950	47,990,000
12/1/2018	1,083,885		1,667,515	-583,630	47,990,000
6/1/2019	2,413,885	1,330,000	1,667,515	-583,630	46,660,000
12/1/2019	1,060,111		1,630,940	-570,829	46,660,000
6/1/2020	2,440,111	1,380,000	1,630,940	-570,829	45,280,000
12/1/2020	1,035,443		1,592,990	-557,546	45,280,000
6/1/2021	2,465,443	1,430,000	1,592,990	-557,546	43,850,000
12/1/2021	1,002,121		1,541,724	-539,603	43,850,000
6/1/2022	2,497,121	1,495,000	1,541,724	-539,603	42,355,000
12/1/2022	967,284		1,488,129	-520,845	42,355,000
6/1/2023	2,532,284	1,565,000	1,488,129	-520,845	40,790,000
12/1/2023	930,815		1,432,023	-501,208	40,790,000
6/1/2024	2,565,815	1,635,000	1,432,023	-501,208	39,155,000
12/1/2024	892,716		1,373,409	-480,693	39,155,000
6/1/2025	2,607,716	1,715,000	1,373,409	-480,693	37,440,000
12/1/2025	852,752		1,311,926	-459,174	37,440,000
6/1/2026	2,647,752	1,795,000	1,311,926	-459,174	35,645,000

**Amortization Schedule**  
**\$55 Million**  
**City Hall Construction COPs, Series 2010**  
**(Cont'd)**

Date	Payment	Principal	Interest	BABs Direct Payment Subsidy	Principal Balance
12/1/2026	810,924		1,247,575	-436,651	35,645,000
6/1/2027	2,685,924	1,875,000	1,247,575	-436,651	33,770,000
12/1/2027	768,268		1,181,950	-413,683	33,770,000
6/1/2028	2,728,268	1,960,000	1,181,950	-413,683	31,810,000
12/1/2028	723,678		1,113,350	-389,673	31,810,000
6/1/2029	2,773,678	2,050,000	1,113,350	-389,673	29,760,000
12/1/2029	677,040		1,041,600	-364,560	29,760,000
6/1/2030	2,822,040	2,145,000	1,041,600	-364,560	27,615,000
12/1/2030	628,241		966,525	-338,284	27,615,000
6/1/2031	2,868,241	2,240,000	966,525	-338,284	25,375,000
12/1/2031	577,281		888,125	-310,844	25,375,000
6/1/2032	2,922,281	2,345,000	888,125	-310,844	23,030,000
12/1/2032	523,933		806,050	-282,118	23,030,000
6/1/2033	2,973,933	2,450,000	806,050	-282,118	20,580,000
12/1/2033	468,195		720,300	-252,105	20,580,000
6/1/2034	3,033,195	2,565,000	720,300	-252,105	18,015,000
12/1/2034	409,841		630,525	-220,684	18,015,000
6/1/2035	3,089,841	2,680,000	630,525	-220,684	15,335,000
12/1/2035	348,871		536,725	-187,854	15,335,000
6/1/2036	3,148,871	2,800,000	536,725	-187,854	12,535,000
12/1/2036	285,171		438,725	-153,554	12,535,000
6/1/2037	3,215,171	2,930,000	438,725	-153,554	9,605,000
12/1/2037	218,514		336,175	-117,661	9,605,000
6/1/2038	3,278,514	3,060,000	336,175	-117,661	6,545,000
12/1/2038	148,899		229,075	-80,176	6,545,000
6/1/2039	3,348,899	3,200,000	229,075	-80,176	3,345,000
12/1/2039	76,099		117,075	-40,976	3,345,000
6/1/2040	3,421,099	3,345,000	117,075	-40,976	0
	101,768,593	55,000,000	71,787,776	-25,019,183	

**Amortization Schedule**  
**\$3.7 Million**  
**Master Lease 2013**

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

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

## Amortization Schedule \$60 Million General Obligation Bond

This issuance was approved by voters in April 2014 for Parks and Recreation improvements and purchase of crime prevention equipment.

Date	Payment	Principal	Interest	Principal Balance
1/1/2015	1,298,825		1,298,825	60,000,000
7/1/2015	2,746,900	1,330,000	1,416,900	58,670,000
1/1/2016	1,396,950		1,396,950	58,670,000
7/1/2016	2,826,950	1,430,000	1,396,950	57,240,000
1/1/2017	1,368,350		1,368,350	57,240,000
7/1/2017	2,853,350	1,485,000	1,368,350	55,755,000
1/1/2018	1,346,075		1,346,075	55,755,000
7/1/2018	2,876,075	1,530,000	1,346,075	54,225,000
1/1/2019	1,330,775		1,330,775	54,225,000
7/1/2019	2,890,775	1,560,000	1,330,775	52,665,000
1/1/2020	1,299,575		1,299,575	52,665,000
7/1/2020	2,919,575	1,620,000	1,299,575	51,045,000
1/1/2021	1,259,075		1,259,075	51,045,000
7/1/2021	2,964,075	1,705,000	1,259,075	49,340,000
1/1/2022	1,233,500		1,233,500	49,340,000
7/1/2022	2,988,500	1,755,000	1,233,500	47,585,000
1/1/2023	1,189,625		1,189,625	47,585,000
7/1/2023	3,029,625	1,840,000	1,189,625	45,745,000
1/1/2024	1,143,625		1,143,625	45,745,000
7/1/2024	3,078,625	1,935,000	1,143,625	43,810,000
1/1/2025	1,095,250		1,095,250	43,810,000
7/1/2025	3,125,250	2,030,000	1,095,250	41,780,000
1/1/2026	1,044,500		1,044,500	41,780,000
7/1/2026	3,174,500	2,130,000	1,044,500	39,650,000
1/1/2027	991,250		991,250	39,650,000
7/1/2027	3,231,250	2,240,000	991,250	37,410,000
1/1/2028	935,250		935,250	37,410,000
7/1/2028	3,285,250	2,350,000	935,250	35,060,000
1/1/2029	876,500		876,500	35,060,000
7/1/2029	3,346,500	2,470,000	876,500	32,590,000
1/1/2030	814,750		814,750	32,590,000
7/1/2030	3,404,750	2,590,000	814,750	30,000,000
1/1/2031	750,000		750,000	30,000,000
7/1/2031	3,470,000	2,720,000	750,000	27,280,000

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

Date	Payment	Principal	Interest	Principal Balance
1/1/2032	682,000		682,000	27,280,000
7/1/2032	3,537,000	2,855,000	682,000	24,425,000
1/1/2033	610,625		610,625	24,425,000
7/1/2033	3,610,625	3,000,000	610,625	21,425,000
1/1/2034	535,625		535,625	21,425,000
7/1/2034	3,685,625	3,150,000	535,625	18,275,000
1/1/2035	456,875		456,875	18,275,000
7/1/2035	3,761,875	3,305,000	456,875	14,970,000
1/1/2036	374,250		374,250	14,970,000
7/1/2036	3,849,250	3,475,000	374,250	11,495,000
1/1/2037	287,375		287,375	11,495,000
7/1/2037	3,932,375	3,645,000	287,375	7,850,000
1/1/2038	196,250		196,250	7,850,000
7/1/2038	4,026,250	3,830,000	196,250	4,020,000
1/1/2039	100,500		100,500	4,020,000
7/1/2039	4,120,500	4,020,000	100,500	-
	105,352,825	60,000,000	45,352,825	

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

Fiscal Year	City of Miami Gardens (Incl. Debt)	Miami Dade County (Incl. Debt)	School Board (Incl. Debt)	South Florida Water Mgt. Dist	Everglades Construct. Project/ Okeechobee Basin	Fire District (Incls Debt)	Library District	Children's Trust Authority	Florida Inland Navigation District	TOTAL
2007	4.1488	5.9000	8.105	0.5970	0.1000	2.651	0.4860	0.4223	.03850	23.4486
2008	5.1488	4.8646	7.948	0.5346	0.894	2.2487	0.3842	0.4223	.0345	21.6751
2009	5.1402	5.1229	7.797	.5346	.0894	2.6051	.3822	.4212	.0345	22.1271
2010	5.3734	5.1229	7.995	.5346	.0894	2.2271	.3822	.5000	.0345	22.2591
2011	5.7141	5.8725	8.249	.5346	.0894	2.5953	.284	.5000	.0345	23.8734
2012	6.5616	5.09	8.005	.3739	.0624	2.4627	.1795	.5000	.0345	23.2696
2013	6.3620	4.9885	7.998	.3676	.0613	2.4627	.1725	.5000	.0345	22.9471
2014	6.9363	5.1255	7.977	.3523	.0587	2.4623	.1725	.5000	.0345	23.6191
2015	8.2363	5.1169	7.974	.1577	.0548	2.4321	.2840	.5000	.0345	24.9620
2016	8.1761	5.1169	7.6120	.1459	.2092	2.4293	.2840	.5000	.0320	24.5054

## Miami-Dade County Municipal Tax Rates and 2015 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 2016 adopted rate.

City	2014 Population	FY 16 Millage	2015 Taxable Value	Per Capita Tax Burden
Indian Creek	89	7.5	\$448,191,779	37,769
Medley	859	5.5791	\$1,762,783,339	11,449
Golden Beach	917	8.4	\$760,202,266	6,964
Bal Harbor	2,855	1.9654	\$3,954,448,059	2,722
Miami Beach	91,540	6.9216	\$27,103,871,420	2,049
Key Biscayne	12,525	3	\$6,697,657,229	1,604
Coral Gables	48,780	5.559	\$12,855,416,730	1,465
Surfside	5,722	5.0293	\$1,336,876,007	1,175
Sunny Isles Beach	21,698	2.5	\$7,679,258,783	885
Miami	428,107	8.3351	\$35,284,841,538	687
Miami Shores	10,781	8.4289	\$829,792,898	649
North Bay Village	7,851	6.2088	\$747,944,185	591
Bay Harbor Islands	5,785	4.55	\$698,927,405	550
Miami Springs	14,027	7.5	\$946,504,898	506
Virginia Gardens	2,400	5.15	\$235,812,481	506
Pinecrest	18,403	2.3	\$3,913,545,312	489
South Miami	13,623	4.3	\$1,480,600,491	467
Biscayne Park	3,140	9.7	\$144,488,417	446
Aventura	37,262	1.7261	\$8,394,311,130	389
El Portal	2,328	8.3	\$98,982,587	353
Opa-Locka	16,873	8.9	\$661,065,490	349
West Miami	6,012	6.8858	\$302,065,301	346
Doral	52,889	1.9	\$9,505,953,555	341
North Miami Beach	43,227	7.5769	\$1,869,066,109	328
North Miami	61,912	7.9336	\$2,202,009,476	282
Miami Gardens	108,160	8.1761	\$3,444,897,103	260
Palmetto Bay	23,767	2.447	\$2,462,237,138	254
Florida City	12,430	7.1858	\$410,253,724	237
Hialeah Gardens	22,571	5.1613	\$948,254,382	217
Miami Lakes	30,161	2.3518	\$2,574,960,124	201
Hialeah	230,544	6.3018	\$7,307,031,936	200
Homestead	66,586	6.5149	\$1,948,800,658	191
Sweetwater	20,345	2.7493	\$1,316,221,489	178
Cutler Bay	42,944	2.3907	\$1,912,558,887	106

# City of Miami Gardens History of Assessed Values

## Real Property

Year	Taxable Assessed Value <sup>(1)</sup>	Percent Change
2004	\$2,631,532,085	n/a
2005	\$3,003,121,386	+14.1%
2006	\$3,566,873,545	+18.8%
2007	\$4,438,869,735	+24.5%
2008	\$4,433,963,341	(0.1%) <sup>(2)</sup>
2009	\$4,126,573,626	(6.9%)
2010	\$3,358,176,291	(8.14%)
2011	\$3,071,139,914	(8.55%)
2012	\$2,890,834,014	(5.87%)
2013	\$2,849,351,394	(1.43%)
2014	\$2,956,925,464 <sup>(4)</sup>	+3.78%
2015	\$3,247,133,202 <sup>(5)</sup>	+9.81%

## Personal Property

Year	Assessed Value <sup>(1)</sup>	Percent Change
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%) <sup>(2)</sup>
2009	\$377,031,192	(5.9%) <sup>(3)</sup>
2010	\$358,926,562	(4.8%)
2011	\$396,060,553	10.3%
2012	\$362,204,317	(8.6%)
2013	\$336,863,456	(7.0%)
2014	\$349,581,358 <sup>(4)</sup>	+3.78%
2015	\$339,102,916 <sup>(5)</sup>	(3.0%)

- (1) Miami-Dade Property Appraiser is responsible for establishing the assessed value of property within the City of Miami Gardens. Property is assessed at 100% each January 1<sup>st</sup>. Residential property that is subject to a Homestead Exemption can only increase in taxable value by 3% in any year.
- (2) Decline due to the January 2008 statewide tax referendum, providing for an additional \$25,000 homestead exemption to homeowners. Without the additional exemption, the valuation would have been \$5,252,646,020 or a 12.5% increase.
- (3) The 2008 statewide referendum granted a \$25,000 exemption to the personal property of all businesses.
- (4) The 2014 figures are based on total final value and the split of Property and Personal Property is based on previous year's trend.
- (5) The 2015 figures are based on estimated value as of July 1, 2014 from Property Appraiser's office.

## Tentative Equipment Listing FY 2015-16

Department	Requested Item	Budget Amount
Information Technology	Software	\$4,000
	Hardware Upgrade	\$5,000
Recreation	Lawn Mower	\$5,000
Public Services Streets Division	Mowers	\$22,000

# City of Miami Gardens' Capital Improvement Program

## History of CIP

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

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

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

## What is a Capital Project?

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

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

## **What is a Capital Improvement Program (CIP)?**

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

The program consists of projects that generally comply with all or a combination of the following criteria: project costs \$10,000 or more (minimum threshold); project meets a health and safety standard qualifying it for funding consideration; project enhances a department's productivity. The CIP is updated on an annual basis during budget formulation time.

## **Capital Improvement Costs**

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

## **Capital Improvement Program Process**

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

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

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

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

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

#### **Summary of FY 15-16 Capital Improvements Program**

The FY 15-16 the Capital Projects Fund is proposed for \$7,037,872. \$426,482 is for operating purposes, \$6,611,390 interfund transfer is mostly for debt service. The amount in the Capital Projects Fund approved by Council in the Budget Process is different than the schedule for the Five Year Capital Improvement Plan. The Five Year Capital Improvement Plan includes remaining proceeds from the \$60 million General Obligation Bond issued in July 2014 and funding available from the County General Obligation Bond. These proceeds are automatically carried from previous fiscal year. The Five Year Capital Improvement Plan located on page 213 will provide better idea of what capital project activities the City will incur and where the funding source are derived from.

# FY 15-16 Carryover Capital Projects Overview

FUND	PROJECT	COST
<b>GENERAL PROJECTS</b>		
General Government	Police Building	\$ 1,236,541
Parks & Recreation	Rolling Oaks Park	\$ 104,000
<b>TOTAL GENERAL PROJECTS</b>		<b>\$ 1,340,541</b>
<b>TRANSPORTATION PROJECTS</b>		
Streets	NW 25 Ave Extension	\$ 121,517
	Bunche Park Milling and Resurfacing	\$ 356,880
<b>TOTAL TRANSPORTATION PROJECTS</b>		<b>\$ 478,397</b>
<b>TOTAL PREVIOUS APPROVED CAPITAL PROJECTS</b>		<b>\$ 1,818,938</b>

# FY 2016-2020 Capital Improvement Plan with 5-Year Horizon

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<b>Revenues</b>					
Transportation Fund: CITT	\$478,397	\$500,000	\$500,000	\$500,000	\$500,000
Stormwater fees	71,548	0	0	0	0
Community Development Block Grant	947,859	0	0	0	0
Florida State Legislative Funding	275,000	0	0	0	0
Park Impact Fees	0	0	0	692,152	332,807
City's General Obligation Bond	5,513,979.58	25,484,326	20,770,077	13,548,864	500,000
Bond proceeds - Archdiocese Bldg.	114,816	0	0	0	0
Grant: County QNIP	7,897	50,000	20,000	0	0
Grant: County G.O. Bond	167,000	1,335,706	1,496,817	0	0
Grant: Public Safety (State)	500,000	0	0	0	0
Urban Development	200,000	0	0	0	0
Financing	2,236,541	0	0	0	0

**Total Revenues** **\$10,513,038** **\$27,370,032** **\$22,786,894** **\$14,741,016** **\$1,332,807**

<b>Expenditures</b>					
A.J. King	\$0	\$0	\$182,807	\$540,000	\$182,807
Andover Park	0	0	315,155	450,000	0
Senior Family Center	575,000	1,725,000	5,256,995	0	0
Bennett M Lifter Park	0	50,000	428,344	570,000	0
Betty T. Ferguson	0	591,591	1,000,000	720,000	0
Brentwood Pool	0	0	132,749	398,246	650,000
Buccaneer Park	436,174	2,500,000	654,262	0	0
Bunche Park	791,582	4,617,564	1,187,374	0	0
Bunche Pool	1,248,000	3,434,432	0	0	0
Real Time Crime Center & Shotspotter	2,540,000	3,841,561	0	0	0
Showmobile	212,254	0	0	0	0
Public WiFi	0	131,840	0	0	0
Culinary Arts Institute	0	959,846	2,303,631	575,908	0
Cloverleaf Park	0	0	344,141	450,000	0
Lester P. Brown Park	0	175,596	702,383	900,000	0
Miami Carol City Park	0	314,744	734,402	2,000,000	0
Myrtle Grove Park	0	663,193	994,790	3,868,626	0
North Dade Optimist	0	236,572	0	0	0
Norwood Park & Pool	120,000	619,542	1,445,598	0	0
Risco Park STEM & AV Center	420,682	4,907,954	1,682,727	0	0
Rolling Oaks Park	0	1,272,510	2,969,190	2,827,800	0
Scott Park	0	188,087	752,349	940,436	0
West Miami Gardens SC	160,000	640,000	1,200,000	0	0
Police Building & photovatics	2,236,541	0	0	0	0
NW 25 Avenue Extension	121,517	0	0	0	0
Bunche Park Milling & Resurfacing	356,880	0	0	0	0
Vista Verde Drainage Project	1,294,407	0	0	0	0
Milling and Sidewalks	0	500,000	500,000	500,000	500,000

**Total Expenditures** **\$10,513,038** **\$27,370,032** **\$22,786,894** **\$14,741,016** **\$1,332,807**

## 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 15-16 and will be useful subsequent budgets by providing a more complete picture of the cost of a particular capital project.

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

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

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

# Impact of Capital Projects on the Operating Budget

Project	Capital Cost	Operating Cost Impact	Notes
A.J. King Park	\$906,100	\$12,000	utility expenses
Andover Park	\$765,512	\$4,000	Maintenance and utility costs
Bennett Lifter Park	\$1,050,229	\$1,200	utility expenses
Betty T. Ferguson Recreation Complex	\$2,324,819	\$63,400	Utility cost for irrigation system, continuing maintenance for HVAC improvements, annual gym floor maintenance and turf maintenance
Brentwood Pool	\$1,182,163	\$3,000	Pool will be demolisehd and pavillon and picnic tables will be installed, utility costs and trash pick up will be required
Buccanner Park	\$3,685,583	\$88,100	1 recreation supervisor, 1 recreation aide and 1 part-time recreation aide is required for the operations
Bunche Park	\$6,633,715	\$173,365	A multipurpose gymnasium will be constructed to house the alternative sports center which will include running track. Additional personnel of 1 recreation supervisor, 2 recreation aides, 3 part-time recreation aides, 2 part-time janitorial worker and 2 fitness trainer will be required. Operating cost will include utilities, building maintenance and gym equipment maintenance.
Bunche Pool	\$4,729,788	\$165,000	The pool will require staff to operate and maintain. This includes a recreation supervisor, 1 full time and one part-time recreation aide and lifeguards. Operating costs include utilities, maintenance of the pool and janitorial services.
Showmobile	\$212,254	\$0	Rental revenue will cover maintenance costs
Cloverleaf Park	\$794,926	\$55,447	1 recreation supervisor and 2 part-time recreation aides will be required
Culinary Arts & Hospitality Institute	\$3,863,420	\$142,030	One information officer, one recreatoin supervisor and 3 part-time recreation aides will be required to operate and maintain this facility. Operating costs include utilities, janitorial services and equipment maintenance.
Lester P. Brown Park	\$1,799,513	\$2,400	Utility cost
Maimi Carol City Park	\$3,049,795	\$10,800	Additional utility is projected as lights will be installed in the walking trail
Myrtle Grove Park	\$5,527,064	\$173,370	Improvements will include constructing a gymnasium/field house to host AAU basketball events. 1 recreation supervisor, 2 recreation aides and 3 part-time recreation aides, 2 janitorial workers and 2 fitness trainers will be required. Operating costs will include utility, building and equipment maintenance
North Dade Optimist	\$236,572	\$10,800	Maintenance and utility costs and part-time staff when require
Norwood Park & Pool	\$2,243,566	\$165,000	The pool will require staff to operate and maintain. This includes a recreation supervisor, 1 full time and one part-time recreation aide and lifeguards. Operating costs include utilities, maintenance of the pool and janitorial services.

## Impact of Capital Projects on the Operating Budget (cont'd)

Project	Capital Cost	Operating Cost Impact	Notes
Real Time Crime Center	\$6,381,561	\$294,000	4 Crime Center Analyst, and maintenance of equipment.
Risco Park Science Technology Engineering and Math and AV Center	\$7,041,720	\$103,172	A new building for Science, Technology, Engineering and Math (STEM) Center will be constructed. Additional staff will include part-time janitorial worker, part-time landscape crew worker, 1 recreation supervisor and 3 part-time recreation aides
Rolling Oaks Regional park	\$7,071,419	\$46,730	2 part-time recreation aides and utility costs are included in the operating projection.
Scott Park	\$1,881,049	(\$3,000)	Park improvement includes replacement of sports lighting for multipurpose field, baseball field and basketball courts. Project savings of 40% of electricity for high efficient lightings and eliminate rental costs for sport lights during football season. Operating costs include utility, trash pick up and equipment maintenance.
Senior Family Center	\$7,614,538	\$373,460	A swimming pool facility will be included in this center, therefore increase of personnel will be required for life guards, 1 senior program coordinator, 2 full time recreation aides, 4 part time recreation aides, 2 part time janitorial workers and 1 part time landscape crew worker. Operating costs will include utilities, pool supplies and maintenance and maintenance of the building.
West Miami Gardens Sports Complex	\$2,000,000	\$32,050	Develop a soft surface track and multipurpose field for football, soccer. Grounds maintenance costs will be needed. Annual operating costs include utilities, trash pick and field marking.

## Summary by fiscal year Impact of Capital Projects on the Operating Budget

Department	FY 2017	FY 2018	FY 2019	FY 2020
Police Department	\$196,000	\$294,000	\$294,000	\$294,000
Recreation Department	103,450	624,067	1,386,718	1,615,824
<b>Total Impact: General Fund</b>	<b>\$299,450</b>	<b>\$918,067</b>	<b>\$1,680,718</b>	<b>\$1,909,824</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

Revenues		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Property Taxes</b>				
01-00-00-311-000-00	Ad Valorem Taxes	22,115,328	23,631,450	millage rate 6.9363
01-00-00-311-001-00	Delinquent Ad Valorem Taxes	300,000	500,000	
<b>Utility Taxes</b>				
01-00-00-314-100-00	Electric Utility Tax	6,251,167	6,300,000	
01-00-00-314-300-00	Water Utility Tax	986,000	990,000	
01-00-00-314-400-00	Gas Utility Tax	220,000	220,000	
01-00-00-315-510-00	Telecommunication Tax	3,595,576	2,561,000	
<b>Other Taxes</b>				
01-00-00-316-000-00	Local Business Tax	960,000	980,000	
<b>Franchise Fees</b>				
01-00-00-323-100-00	Electric Franchise Fee	2,073,117	2,093,848	
01-00-00-323-400-00	Gas Franchise Fee	180,000	185,000	
01-00-00-323-700-00	Solid Waste Franchise Fee	861,473	880,000	
01-00-00-323-901-00	Towing Franchise Fees	150,000	150,000	
<b>Permits, Fees and Assessments</b>				
01-00-00-322-001-00	Planning & Zoning Fees	439,109	300,000	
01-00-00-329-100-00	Alarm Permit Fees	52,000	52,000	
01-00-00-329-200-00	Landlord Permit Fees	165,000	168,000	
01-00-00-329-600-00	Special Events Permit	14,000	12,000	
01-00-00-329-700-00	Towing Permit Fees	2,000	2,000	
01-00-00-329-800-00	Certificates of Use	433,400	435,000	
01-00-00-329-900-00	Certificate of Re-Occupancy	245,000	245,000	
<b>Intergovernment Revenue</b>				
<b>State/Federal Shared Revenues</b>				
01-00-00-331-200-00	Federal Grant - Public Safety	14,552	0	
01-00-00-331-202-00	Byrne Grant	10,745	0	
01-00-00-331-203-00	Cops Grant	268,690	743,763	COPS III \$355,694; COPS IV \$379,304
01-00-00-331-250-00	US Department of Justice	22,000	40,000	
01-00-00-334-200-00	State Grant - Public Safety	6,660	0	
01-00-00-334-600-00	Human Services	6,349	8,400	Food grant for afterschool program
01-00-00-335-120-00	State Revenue Sharing	2,728,756	3,105,945	State Estimate
01-00-00-335-150-00	Alcoholic Beverage Licenses	23,000	25,000	
01-00-00-335-180-00	Half-Cent Sales Tax	8,014,226	8,532,881	State Estimate
01-00-00-337-204-00	Byrne Grant - County	4,500	0	
01-00-00-337-700-00	Local Grant - Cultural	0	0	
<b>Shared Revenues: Other</b>				
01-00-00-338-001-00	County Occupational Licenses	134,000	134,000	
<b>Charges for Services</b>				
01-00-00-341-100-00	Recording Fees	800	800	
01-00-00-341-101-00	Lien Searches	130,632	110,000	
01-00-00-341-300-00	Bid Specs Fees	0	0	
01-00-00-341-301-00	Lien Reduction Application Fee	45,000	40,000	
01-00-00-341-302-00	Amesty Lien Reduction Application	117,589	100,000	
01-00-00-341-900-00	Passport Fees	126,022	125,000	
01-00-00-341-920-00	Election Qualifying Charges & Fees	0	1,200	
01-00-00-342-100-00	Police Services	108,226	60,000	
01-00-00-342-105-00	Off Duty Police Officer Revenue	1,509,028	1,709,496	
01-00-00-347-200-00	Parks and Recreation	358,020	375,000	
01-00-00-347-201-00	Daily Recreation Admissions	67,278	70,000	
01-00-00-347-202-00	Recreation Facility Rentals	36,910	40,000	
01-00-00-347-203-00	Youth Sports Program	88,871	90,000	
01-00-00-347-204-00	Community Center Memberships	57,133	67,133	
01-00-00-347-205-00	P & R Sponsorship/Fundraiser	51,629	0	
01-00-00-347-206-00	Contract Classes	56,828	56,828	
01-00-00-347-207-00	BTF Rentals	79,807	94,807	
01-00-00-347-411-00	MLK-Vendors	0	0	
01-00-00-347-415-00	Jazz Festival	3,607,440	4,242,000	
01-00-00-347-416-00	Jazz in the Garden-Vendors	6,746	8,000	
01-00-00-347-418-00	Jazz in the Gardens - Women's Impact	2,547	0	
01-00-00-347-420-00	Pink Week	0	0	
01-00-00-349-101-00	Vending Machines	4,500	6,600	

# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

Revenues- Con't	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Fines and Forfeitures</b>			
01-00-00-351-100-00	5,305	5,400	Parking Fines
01-00-00-351-200-00	5,035	5,400	School Crossing Guard - Clerk
01-00-00-351-300-00	195,061	195,000	School Crossing Guard - County
01-00-00-351-500-00	187,043	225,799	Traffic Fines
01-00-00-351-510-00	615,136	570,000	Red Light Camera - County
01-00-00-354-100-00	500	500	Nuisance Abatement Fine
01-00-00-354-101-00	0	0	Code Enforcement Lot Clearing Fines
01-00-00-354-103-00	517,059	500,000	Code Enforcement Fines
01-00-00-359-010-00	2,128,513	1,678,556	Red Light Camera Fines
01-00-00-359-011-00	105,000	120,000	Red Light Special Master
01-00-00-359-200-00	178,239	350,000	False Alarms Fines
<b>Miscellaneous Revenues</b>			
01-00-00-361-100-00	5,913	6,000	Interest
01-00-00-365-000-00	18,000	0	Sales of Other Assets
01-00-00-366-000-00	22,000	0	Contributions and Donations
01-00-00-366-001-00	1,000	0	Commission for Women donations
01-00-00-369-400-00	1,147,078	1,140,000	Slot Machine Revenue
01-00-00-369-900-00	13,049	10,000	Other Miscellaneous Revenues
01-00-00-369-902-00	2,250	2,250	Lobbying Registration Fees
01-00-00-369-903-00	120,000	95,000	Insurance Reimbursement
01-00-00-369-905-00	55,225	50,000	Foreclosure property registry
01-00-00-369-906-00	14,360	14,000	Rebates
01-00-00-369-907-00	2,005	5,000	Event Parking
01-00-00-369-908-00	150,000	175,000	BillBoard
01-00-00-369-908-00	0	69,120	Police Vehicle usage
<b>Other Sources</b>			
01-00-00-381-015-10	375,152	382,656	Inter Transf - Transportation
01-00-00-381-026-15	391,225	399,050	Inter Transf - Develop Svc.
01-00-00-381-029-41	253,253	258,319	Inter Transf - Stormwater
01-00-00-384-000-00	0	0	Bond Proceeds
01-00-00-389-000-00	0	240,000	Re-appropriation of Fund Balance
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$63,239,054</b>	<b>\$65,989,200</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### Office of the Mayor

#### Expenditures

		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Operating Expenditures</b>				
01-11-00-511-310-00	Professional Services	84,216	80,000	Lobbying Activities
01-11-00-511-400-00	Travel and Per Diem	5,932	2,648	
01-11-00-511-480-00	Promotional Activities	2,900	2,700	
01-11-00-511-523-00	CMG Junior Council	7,500	7,500	
01-11-00-511-540-00	Books, Publications, and Dues	45,500	43,900	
01-11-00-511-550-00	Educational & Training	1,000	1,400	
<b>Non-Operating Expenditures</b>				
01-11-00-511-821-00	Aid to Community Organization	46,000	30,000	Chamber of Commerce
<b>Total Legislative</b>		<b>\$193,048</b>	<b>\$168,148</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### LEGISLATIVE DEPARTMENT

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-11-01-511-106-00	42,461	42,000	Mayor's Salary
01-11-01-511-107-00	72,790	72,001	Council Salaries
01-11-01-511-201-00	8,818	8,722	FICA
01-11-01-511-202-00	8,167	43,669	Retirement
01-11-01-511-203-00	79,681	84,780	Life and Health Insurance
01-11-01-511-206-00	884	5,077	ICMA Deferred Compensation
<b>Operating Expenditures</b>			
01-11-01-511-411-00	11,519	11,700	Telephone
01-11-01-511-490-00	14,400	14,400	Mayor's Expense
01-11-01-511-491-00	14,400	5,000	Seat 1 Expense Account
01-11-01-511-492-00	14,400	14,400	Seat 2 Expense Account
01-11-01-511-493-00	14,400	5,000	Seat 3 Expense Account
01-11-01-511-494-00	14,400	14,400	Seat 4 Expense Account
01-11-01-511-495-00	14,400	5,000	At Large Seat 5 Expense
01-11-01-511-496-00	14,400	14,400	At Large Seat 6 Expense
01-11-01-511-490-01	5,000	5,000	Mayor's Special Event
01-11-01-511-491-01	5,000	14,400	Seat 1 Special Event
01-11-01-511-492-01	5,000	5,000	Seat 2 Special Event
01-11-01-511-493-01	5,000	14,400	Seat 3 Special Event
01-11-01-511-494-01	5,000	5,000	Seat 4 Special Event
01-11-01-511-495-01	5,000	14,400	At Large Seat 5 Special Event
01-11-01-511-496-01	5,000	5,000	At Large Seat 6 Special Event
01-11-01-511-510-00	700	700	Office Supplies
01-11-01-511-520-00	500	500	Operating Supplies
<b>Total Legislative</b>	<b>\$361,320</b>	<b>\$404,949</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### OFFICE OF THE CITY MANAGER

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-12-01-512-102-00	Regular Salaries and Wages	723,649	802,436
01-12-01-512-105-00	Special Pay	18,042	19,680
01-12-01-512-201-00	FICA	51,713	61,923
01-12-01-512-202-00	Retirement	127,772	126,175
01-12-01-512-203-00	Life and Health Insurance	83,066	99,336
01-12-01-512-204-00	Workers' Compensation	1,200	1,300
01-12-01-512-206-00	ICMA Deferred Comp - Benefit	0	0
<b>Operating Expenditures</b>			
01-12-01-512-310-00	Professional Services	43,722	58,680
01-12-01-512-340-00	Other Contractual	73,240	17,500
01-12-01-512-400-00	Travel and Per Diem	5,200	8,603
01-12-01-512-421-00	Postage & Freight	75	50
01-12-01-512-470-00	Printing & Binding	100	70
01-12-01-512-480-00	Promotional Activities	5,000	0
01-12-01-512-492-00	Special Events	17,500	17,500
01-12-01-512-493-00	Software License	0	0
01-12-01-512-494-00	Advertising	500	0
01-12-01-512-510-00	Office Supplies	1,500	1,740
01-12-01-512-520-00	Operating Supplies	500	500
01-12-01-512-540-00	Books, Publications, and Dues	3,471	7,420
01-12-01-512-550-00	Educational & Training	1,345	7,930
<b>Total City Manager</b>	<b>\$1,157,595</b>	<b>\$1,230,843</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### OFFICE OF THE CITY MANAGER

##### Media and Special Events Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-12-02-512-102-00	Regular Salaries and Wages	39,878	175,000
01-12-02-512-104-00	Overtime	0	0
01-12-02-512-105-00	Special Pay	377	3,601
01-12-02-512-201-00	FICA	3,068	13,653
01-12-02-512-202-00	Retirement	2,997	13,248
01-12-02-512-203-00	Life and Health Insurance	3,569	25,936
01-12-02-512-204-00	Workers' Compensation	65	144
<b>Operating Expenditures</b>			
01-12-02-512-310-00	Professional Services	29,200	16,195
01-12-02-512-400-00	Travel & Per Diem	1,500	1,500
01-12-02-512-421-00	Postage & Freight	1,000	1,000
01-12-02-512-440-00	Rentals and Leases	2,252	0
01-12-02-512-470-00	Printing & Binding	13,000	6,500
01-12-02-512-492-00	Special Events	69,715	44,500
01-12-02-512-494-00	Advertising	4,000	4,000
01-12-02-512-498-00	Jazz in the Gardens	3,750,000	3,750,000
01-12-02-512-510-00	Office Supplies	500	1,000
01-12-02-512-520-00	Operating Supplies	2,500	4,100
01-12-02-512-540-00	Books, Publications, and Dues	0	800
01-12-02-512-550-00	Educational & Training	0	1,500
<b>Total Media &amp; Special Events</b>		<b>\$3,923,621</b>	<b>\$4,062,677</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### OFFICE OF THE CITY CLERK

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes	
<b>Personnel Services</b>				
01-13-01-513-102-00	Regular Salaries and Wages	481,105	533,333	
01-13-01-513-104-00	Overtime	50	100	
01-13-01-513-105-00	Special Pay	2,410	2,401	
01-13-01-513-201-00	FICA	35,900	39,898	
01-13-01-513-202-00	Retirement	51,307	51,569	
01-13-01-513-203-00	Life and Health Insurance	76,998	89,352	
01-13-01-513-204-00	Workers' Compensation	700	810	
<b>Operating Expenditures</b>				
01-13-01-513-310-00	Professional Services	1,000	500	
01-13-01-513-340-00	Other Contractual	10,000	5,000	Codification
01-13-01-513-400-00	Travel and Per Diem	1,113	1,200	
01-13-01-513-421-00	Postage & Freight	0	100	
01-13-01-513-440-00	Rentals & Leases	7,379	6,072	
01-13-01-513-470-00	Printing and Binding	100	100	
01-13-01-513-480-00	Promotional Activities	60	1,100	
01-13-01-513-491-00	Election	61,994	35,000	
01-13-01-513-494-00	Advertising	11,693	24,000	Legal Ads
01-13-01-513-510-00	Office Supplies	2,000	3,000	
01-13-01-513-520-00	Operating Supplies	2,300	3,500	
01-13-01-513-540-00	Books, Publications, and Dues	895	1,370	
01-13-01-513-550-00	Educational & Training	670	500	
<b>Non-Operating Expenditures</b>				
01-13-01-513-820-00	Commission for Women	3,000	0	
<b>Total City Clerk</b>		<b>\$750,674</b>	<b>\$798,905</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### FINANCE DEPARTMENT

#### Expenditures

		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>				
01-13-02-513-102-00	Regular Salaries and Wages	486,336	485,259	
01-13-02-513-104-00	Overtime	208	0	
01-13-02-513-105-00	Special Pay	3,614	3,600	
01-13-02-513-201-00	FICA	35,493	37,948	
01-13-02-513-202-00	Retirement	57,365	56,838	
01-13-02-513-203-00	Life and Health Insurance	42,482	43,755	
01-13-02-513-204-00	Workers' Compensation	700	775	
<b>Operating Expenditures</b>				
01-13-02-513-310-00	Professional Services	15,300	7,500	
01-13-02-513-320-00	Accounting and Auditing	63,000	67,000	Annual Audit
01-13-02-513-400-00	Travel and Per Diem	136	2,138	
01-13-02-513-493-00	Software License	0	10,500	
01-13-02-513-510-00	Office Supplies	2,006	2,040	
01-13-02-513-520-00	Operating Supplies	1,855	2,855	
01-13-02-513-540-00	Books, Publications, and Dues	1,055	1,085	
01-13-02-513-550-00	Educational & Training	600	1,095	
<b>Total Finance</b>		<b>\$710,150</b>	<b>\$722,388</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### HUMAN RESOURCES DEPARTMENT

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-13-03-513-102-00	Regular Salaries and Wages	569,900	512,467
01-13-03-513-104-00	Overtime	331	3,000
01-13-03-513-105-00	Special Pay	6,441	6,600
01-13-03-513-201-00	FICA	43,485	39,250
01-13-03-513-202-00	Retirement	63,728	51,660
01-13-03-513-203-00	Life and Health Insurance	62,031	67,053
01-13-03-513-204-00	Workers' Compensation	900	826
01-13-03-513-206-00	ICMA Deferred Comp - Benefit	11,710	0
01-13-03-513-231-00	Retirees Insurance Stipends	50,100	86,200
<b>Operating Expenditures</b>			
01-13-03-513-310-00	Professional Services	62,701	19,200
01-13-03-513-313-00	Background Verifications	3,500	1,570
01-13-03-513-314-00	Drug & Physical	14,000	15,100
01-13-03-513-316-00	Psychological/Physical Testing	14,000	25,000
01-13-03-513-400-00	Travel and Per Diem	1,300	6,060
01-13-03-513-421-00	Postage & Freight	300	500
01-13-03-513-440-00	Rentals and Leases	2,542	2,600
01-13-03-513-470-00	Printing & Binding	2,000	2,000
01-13-03-513-493-00	Software License	9,950	10,000
01-13-03-513-494-00	Advertising	2,500	0
01-13-03-513-510-00	Office Supplies	2,000	3,000
01-13-03-513-520-00	Operating Supplies	8,000	10,500
01-13-03-513-540-00	Books, Publications, Dues	1,475	1,970
01-13-03-513-550-00	Educational & Training	1,500	6,500
<b>Total Human Resources</b>		<b>\$934,394</b>	<b>\$871,055</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### CITY ATTORNEY DEPARTMENT

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-14-00-514-102-00	Salaries	358,605	352,848
01-14-00-514-105-00	Special Pay	10,842	10,800
01-14-00-514-201-00	FICA	25,229	25,805
01-14-00-514-202-00	Retirement	52,494	53,208
01-14-00-514-203-00	Life and Health Insurance	35,520	37,842
01-14-00-514-204-00	Workers' Compensation	600	577
<b>Operating Expenditures</b>			
01-14-00-514-310-00	Professional Services	48,000	90,000 For Litigation and outside Counsel Service
01-14-00-514-330-00	Court Reporter Services	200	300
01-14-00-514-340-00	Other Contractual	0	300
01-14-00-514-400-00	Travel and Per Diem	2,000	2,048
01-14-00-514-421-00	Postage & Freight	50	100
01-14-00-514-440-00	Rentals and Leases	1,641	1,800
01-14-00-514-510-00	Office Supplies	2,000	3,025
01-14-00-514-540-00	Books, Publications, and Dues	5,334	6,980
01-14-00-514-550-00	Educational & Training	1,500	1,000
<b>Total City Attorney</b>		<b>\$544,015</b>	<b>\$586,633</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### Expenditures

#### PLANNING & ZONING SERVICE DEPARTMENT

		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>				
01-15-01-515-102-00	Regular Salaries & Wages	76,040	77,352	
01-15-01-515-105-00	Special Pay	603	601	
01-15-01-515-201-00	FICA	5,879	5,980	
01-15-01-515-202-00	Retirement	5,678	5,644	
01-15-01-515-203-00	Life & Health Insurance	6,215	6,818	
01-15-01-515-204-00	Workers' Compensation	120	124	
<b>Operating Expenditures</b>				
01-15-01-515-310-00	Professional Services	168,800	55,000	
01-15-01-515-340-00	Contractual Service	115,182	210,000	
01-15-01-515-470-00	Printing & Binding	0	500	
01-15-01-515-493-00	Software License	1,800	1,800	
01-15-01-515-494-00	Advertising	12,583	3,000	
01-15-01-515-510-00	Office Supplies	300	300	
01-15-01-515-520-00	Operating Supplies	200	100	
01-15-01-515-540-00	Books, Publications and Dues	1,355	1,125	
<b>Total P&amp;Z Division</b>		<b>\$394,755</b>	<b>\$368,344</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police School Crossing Guard Program Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-21-00-521-102-00	Regular Salaries and Wages	73,311	64,480
01-21-00-521-103-00	Other Salaries and Wages	326,531	350,000
01-21-00-521-104-00	Overtime	1,800	1,600
01-21-00-521-105-00	Special Pay	2,739	2,761
01-21-00-521-201-00	FICA	30,935	32,041
01-21-00-521-202-00	Retirement	29,988	30,789
01-21-00-521-203-00	Life and Health Insurance	6,216	6,593
01-21-00-521-204-00	Workers' Compensation	9,250	11,267
01-21-00-521-206-00	ICMA Deferred Comp - Benefit	543	767
<b>Operating Expenditures</b>			
01-21-00-521-400-00	Travel and Per Diem	1,000	1,500
01-21-00-521-510-00	Office Supplies	500	500
01-21-00-521-520-00	Operating Supplies	2,100	2,140
01-21-00-521-525-00	Uniforms	1,498	2,500
01-21-00-521-540-00	Books, Publications, and Dues	0	0
01-21-00-521-550-00	Educational & Training	1,000	1,000
<b>Total School Crossing Guards</b>	<b>\$487,410</b>	<b>\$507,938</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police Administration Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-21-01-521-102-00	Regular Salaries and Wages	17,777,634	18,184,168
01-21-01-521-104-00	Overtime	1,897,449	1,611,195
01-21-01-521-105-00	Special Pay	370,660	375,153
01-21-01-521-106-00	Off Duty Services	1,358,914	1,196,000
01-21-01-521-201-00	FICA	1,579,566	1,596,249
01-21-01-521-202-00	Retirement	3,531,215	3,962,104
01-21-01-521-203-00	Life and Health Insurance	1,940,209	2,268,530
01-21-01-521-204-00	Workers' Compensation	530,000	507,252
01-21-01-521-206-00	ICMA Deferred Comp - Benefit	108,210	128,259
<b>Operating Expenditures</b>			
01-21-01-521-310-00	Professional Services	38,733	31,920
01-21-01-521-340-00	Other Contractual	70,683	51,900
01-21-01-521-400-00	Travel and Per Diem	47,548	40,500
01-21-01-521-410-00	Communications Svc.	20,129	22,335
01-21-01-521-411-00	Telephones	25,663	11,550
01-21-01-521-421-00	Postage & Freight	7,000	8,000
01-21-01-521-431-00	Electricity	87,095	2,120
01-21-01-521-432-00	Water	6,578	1,750
01-21-01-521-434-00	Cable T.V. service	5,092	2,955
01-21-01-521-440-00	Rentals and Leases	129,577	25,320
01-21-01-521-493-00	Software License	3,827	4,200
01-21-01-521-494-00	Advertising	300	300
01-21-01-521-497-00	Other Obligations	6,489	7,742
01-21-01-521-510-00	Office Supplies	3,500	3,500
01-21-01-521-520-00	Operating Supplies	70,450	72,978
01-21-01-521-540-00	Books, Publications, and Dues	3,011	3,900
01-21-01-521-550-00	Educational & Training	7,964	350
<b>Capital Outlay</b>			
01-21-01-521-621-03	Police Dept. Complex	101,219	0
01-21-01-521-640-00	Machinery and Equipment	13,863	0
<b>Non-Operating Expenses</b>			
01-21-01-521-991-00	Working Capital Reserve	0	0
<b>Total Police</b>		<b>\$29,742,578</b>	<b>\$30,120,230</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police Investigations Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Operating Expenditures</b>			
01-21-02-521-310-00 Professional Services	1,831	2,000	
01-21-02-521-350-00 Investigations	6,500	6,500	
01-21-02-521-440-00 Rentals and Leases	48,000	48,000	
01-21-02-521-460-00 Repairs & Maintenance	5,770	1,000	
01-21-02-521-510-00 Office Supplies	4,500	5,500	
01-21-02-521-520-00 Operating Supplies	1,000	5,000	
<b>Total Police Investigations</b>	<b>\$67,601</b>	<b>\$68,000</b>	

*City of Miami Gardens*

FY 2015-2016 Annual Budget

General Fund

**PUBLIC SAFETY DEPARTMENT**  
Police Operations Division

Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Operating Expenditures</b>			
01-21-03-521-340-00 Contractual Services	17,806	17,500	
01-21-03-521-460-00 Repairs and Maintenance Service	4,124	4,000	
01-21-03-521-510-00 Office Supplies	0	2,000	
01-21-03-521-520-00 Operating Supplies	16,000	8,900	
<b>Total Police Operations</b>	<b>\$37,930</b>	<b>\$32,400</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police Support Services Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Operating Expenditures</b>			
01-21-04-521-310-00 Professional Services	39,800	32,000	
01-21-04-521-340-00 Other Contractual	21,994	550	
01-21-04-521-440-00 Rentals and Leases	22,051	36,000	
01-21-04-521-460-00 Repairs and Maintenance Service	42,144	40,982	
01-21-04-521-470-00 Printing & Binding	9,500	9,500	
01-21-04-521-510-00 Office Supplies	8,602	5,000	
01-21-04-521-520-00 Operating Supplies	61,150	51,261	
01-21-04-521-525-00 Uniforms	32,500	37,500	
01-21-04-521-540-00 Books, Publications, and Dues	1,000	0	
<b>Total Police Support</b>	<b>\$238,740</b>	<b>\$212,793</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Cops Grant

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-21-06-521-102-00 Regular Salaries and Wages	532,972	546,466	
01-21-06-521-104-00 Overtime	72,896	0	
01-21-06-521-105-00 Special Pay	5,962	6,520	
01-21-06-521-106-00 Off Duty Service	66,711	0	
01-21-06-521-201-00 FICA	50,413	40,417	
01-21-06-521-202-00 Retirement	120,615	124,043	
01-21-06-521-203-00 Life and Health Insurance	74,680	85,548	
01-21-06-521-204-00 Worker's Compensation	18,097	14,894	
<b>Total Police COPS II</b>	<b>\$942,345</b>	<b>\$817,888</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### COPS III

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-21-07-521-102-00 Regular Salaries and Wages	509,534	537,947	
01-21-07-521-104-00 Overtime	20,923	0	
01-21-07-521-105-00 Special Pay	13,477	20,280	
01-21-07-521-106-00 Off Duty Service	22,822	0	
01-21-07-521-201-00 FICA	41,980	40,906	
01-21-07-521-202-00 Retirement	87,122	122,064	
01-21-07-521-203-00 Life and Health Insurance	71,236	80,063	
01-21-07-521-204-00 Worker's Compensation	18,097	15,035	
<b>Operating Expenditures</b>			
01-21-07-521-525-00 Uniforms	4,971	0	
01-21-07-521-550-00 Education and training	3,720	0	
<b>Total Police COPS III</b>	<b>\$793,881</b>	<b>\$816,295</b>	

# City of Miami Gardens

FY 2015-2016 Annual Budget

**General Fund**

**PUBLIC SAFETY DEPARTMENT**  
COPS IV

**Expenditures**

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-21-08-521-102-00	0	548,199	Regular Salaries and Wages
01-21-08-521-105-00	0	14,400	Special Pay
01-21-08-521-201-00	0	43,039	FICA
01-21-08-521-202-00	0	123,865	Retirement
01-21-08-521-203-00	0	110,000	Life and Health Insurance
01-21-08-521-204-00	0	15,153	Worker's Compensation
<b>Operating Expenditures</b>			
01-21-08-521-440-00	0	720	Rentals and Leases
01-21-08-521-520-00	0	71,720	Operating Supplies
01-21-08-521-525-00	0	33,480	Uniforms
01-21-08-521-550-00	0	19,000	Education and training
<b>Total Police COPS IV</b>	<b>\$0</b>	<b>\$979,576</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### CODE ENFORCEMENT & BUSINESS LICENING DEPARTMENT

#### Expenditures

		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>				
01-29-01-529-102-00	Regular Salaries and Wages	973,259	1,042,884	
01-29-01-529-104-00	Overtime	4,500	7,500	
01-29-01-529-105-00	Special Pay	8,313	8,882	
01-29-01-529-201-00	FICA	73,665	80,085	
01-29-01-529-202-00	Retirement	82,440	84,836	
01-29-01-529-203-00	Life and Health Insurance	130,155	153,075	
01-29-01-529-204-00	Workers' Compensation	10,500	10,496	
<b>Operating Expenditures</b>				
01-29-01-529-310-00	Professional Services	12,000	12,600	Special Masters, Lien Searches, etc
01-29-01-529-340-00	Other Contractual	15,876	20,000	Lot clearing
01-29-01-529-400-00	Travel and Per Diem	2,758	3,604	
01-29-01-529-421-00	Postage & Freight	100	300	
01-29-01-529-440-00	Rentals and Leases	5,231	5,500	
01-29-01-529-470-00	Printing & Binding	8,500	8,500	
01-29-01-529-510-00	Office Supplies	4,200	4,500	
01-29-01-529-520-00	Operating Supplies	6,000	8,700	
01-29-01-529-525-00	Uniforms	2,513	4,250	
01-29-01-529-540-00	Books, Publications, and Dues	1,305	1,230	
01-29-01-529-550-00	Educational & Training	1,760	2,116	
<b>Total Code Enforcement</b>		<b>\$1,343,075</b>	<b>\$1,459,058</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PARKS & RECREATION DEPARTMENT

##### Recreation Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-72-00-572-102-00	Regular Salaries and Wages	1,232,619	1,145,690
01-72-00-572-104-00	Overtime	11,641	11,000
01-72-00-572-105-00	Special Pay	14,683	12,879
01-72-00-572-201-00	FICA	94,548	89,308
01-72-00-572-202-00	Retirement	103,788	95,555
01-72-00-572-203-00	Life and Health Insurance	100,670	147,439
01-72-00-572-204-00	Workers' Compensation	25,000	28,728
<b>Operating Expenditures</b>			
01-72-00-572-310-00	Professional Services	21,100	28,450
01-72-00-572-340-00	Other Contractual	140,040	111,020
01-72-00-572-400-00	Travel and Per Diem	1,000	1,000
01-72-00-572-410-00	Communications Svc.	74,028	74,000
01-72-00-572-421-00	Postage & Freight	0	750
01-72-00-572-431-00	Electricity	128,050	137,680
01-72-00-572-432-00	Water	45,600	48,758
01-72-00-572-433-00	Gas	120	120
01-72-00-572-440-00	Rentals and Leases	25,986	28,040
01-72-00-572-460-00	Repairs and Maintenance Serv	42,000	30,000
01-72-00-572-470-00	Printing & Binding	5,000	12,500
01-72-00-572-494-00	Advertising	224	0
01-72-00-572-497-00	Other Obligations	31,138	36,628
01-72-00-572-510-00	Office Supplies	5,000	6,000
01-72-00-572-520-00	Operating Supplies	105,600	104,600
01-72-00-572-525-00	Uniforms	2,500	5,500
01-72-00-572-540-00	Books, Publications, and Dues	1,500	2,450
01-72-00-572-550-00	Educational & Training	1,000	2,000
<b>Total P&amp;R Recreation</b>	<b>\$2,212,835</b>	<b>\$2,160,095</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PARKS & RECREATION DEPARTMENT

##### Maintenance Division

#### Expenditures

		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>				
01-72-01-572-102-00	Regular Salaries and Wages	716,744	737,016	
01-72-01-572-1045-00	Overtime	8,068	6,000	
01-72-01-572-105-00	Special Pay	6,024	6,001	
01-72-01-572-201-00	FICA	54,600	55,700	
01-72-01-572-202-00	Retirement	53,391	54,215	
01-72-01-572-203-00	Life and Health Insurance	121,940	135,117	
01-72-01-572-204-00	Workers' Compensation	25,000	30,039	
<b>Operating Expenditures</b>				
01-72-01-572-310-00	Professional Services	0	1,450	
01-72-01-572-340-00	Other Contractual	35,988	39,500	Solid Waste Disposal
01-72-01-572-343-00	Park Maintenance Contract	52,000	45,000	Contractual parks maintenance
01-72-01-572-431-00	Electricity	4,040	4,120	
01-72-01-572-432-00	Water	3,064	3,000	
01-72-01-572-434-00	Cable T.V. service	2,244	2,604	
01-72-01-572-440-00	Rentals and Leases	14,227	18,600	
01-72-01-572-460-00	Repairs and Maintenance Serv	33,944	35,500	
01-72-01-572-497-00	Other Obligations	3,554	3,677	
01-72-01-572-520-00	Operating Supplies	18,263	29,500	
01-72-01-572-525-00	Uniforms	1,000	2,600	
01-72-01-572-528-00	Small Tools and Equipment	2,000	0	
01-72-01-572-531-00	Landscape Supplies/Materials	29,414	30,000	
01-72-01-572-540-00	Books, Publications, and Dues	0	0	
01-72-01-572-550-00	Educational & Training	500	500	
<b>Capital Outlay</b>				
01-72-01-572-640-00	Machinery and Equipment	14,243	5,000	
<b>Total P&amp;R Maintenance</b>		<b>\$1,200,247</b>	<b>\$1,245,139</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PARKS & RECREATION DEPARTMENT

##### Community Center Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-72-02-572-102-00	Regular Salaries and Wages	514,976	668,035
01-72-02-572-104-00	Overtime	8,000	8,000
01-72-02-572-105-00	Special Pay	1,327	5,792
01-72-02-572-201-00	FICA	39,761	51,684
01-72-02-572-202-00	Retirement	37,762	48,470
01-72-02-572-203-00	Life and Health Insurance	69,266	144,093
01-72-02-572-204-00	Workers' Compensation	11,000	16,180
<b>Operating Expenditures</b>			
01-72-02-572-310-00	Professional Services	10,280	17,080
01-72-02-572-340-00	Other Contractual	8,086	12,214
01-72-02-572-344-00	Instructors payments	37,540	39,780
01-72-02-572-411-00	Telephone	5,196	5,300
01-72-02-572-431-00	Electricity	135,909	137,700
01-72-02-572-432-00	Water	24,098	23,650
01-72-02-572-433-00	Gas	225	225
01-72-02-572-440-00	Rentals and Leases	2,757	3,600
01-72-02-572-460-00	Repairs and Maintenance Service	65,880	72,000
01-72-02-572-470-00	Printing & Binding	0	500
01-72-02-572-497-00	Other Obligation	12,526	13,628
01-72-02-572-510-00	Office Supplies	1,700	2,000
01-72-02-572-520-00	Operating Supplies	30,000	25,000
01-72-02-572-525-00	Uniforms	2,270	1,782
01-72-02-572-531-00	Landscape Supplies/Materials	3,500	2,500
01-72-02-572-540-00	Memberships & Subscriptions	250	250
01-72-02-572-550-00	Educational & Training	500	1,000
<b>Total BTF Community Center</b>		<b>\$1,022,810</b>	<b>\$1,300,463</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### PARKS & RECREATION DEPARTMENT

##### Athletics Program

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-72-04-572-102-00	Regular Salaries and Wages	238,432	291,554
01-72-04-572-104-00	Overtime	26,197	10,000
01-72-04-572-105-00	Special Pay	1,808	1,801
01-72-04-572-201-00	FICA	19,843	22,354
01-72-04-572-202-00	Retirement	19,100	20,804
01-72-04-572-203-00	Life and Health Insurance	36,347	72,548
01-72-04-572-204-00	Workers' Compensation	5,000	8,520
01-72-04-572-206-00	Deferred Compensation	1,363	2,924
<b>Operating Expenditures</b>			
01-72-04-572-310-00	Professional Services	52,000	62,500
01-72-04-572-340-00	Other Contractual Services	45,000	38,500
01-72-04-572-400-00	Travel and Per Diem	0	8,000
01-72-04-572-440-00	Rental and Leases	27,500	20,500
01-72-04-572-450-00	Insurance	14,000	13,000
01-72-04-572-470-00	Printing & Binding	0	3,750
01-72-04-572-510-00	Office Supplies	500	500
01-72-04-572-520-00	Operating Supplies	136,458	135,600
01-72-04-572-540-00	Memberships & Subscriptions	9,234	8,350
<b>Total Athletic Division</b>	<b>\$632,782</b>	<b>\$721,205</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### GENERAL SERVICES DEPARTMENT

##### Purchasing Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-13-05-513-102-00	Regular Salaries and Wages	227,620	225,097
01-13-05-513-105-00	Special Pay	1,900	3,000
01-13-05-513-201-00	FICA	16,999	16,805
01-13-05-513-202-00	Retirement	30,466	28,907
01-13-05-513-203-00	Life and Health Insurance	28,563	41,852
01-13-05-513-204-00	Workers' Compensation	400	362
<b>Operating Expenditures</b>			
01-13-05-513-400-00	Travel & Per Diem	600	1,004
01-13-05-513-440-00	Rentals and Leases	1,742	1,624
01-13-05-513-470-00	Printing	100	70
01-13-05-513-493-00	Software License	0	18,725
01-13-05-513-510-00	Office Supplies	395	530
01-13-05-513-520-00	Operating Supplies	190	0
01-13-05-513-540-00	Books, Publications, and Dues	675	725
01-13-05-513-550-00	Educational & Training	1,150	350
<b>Total Purchasing</b>		<b>\$310,800</b>	<b>\$339,051</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### GENERAL SERVICES DEPARTMENT

##### Information Technology Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-16-01-516-102-00	Regular Salaries and Wages	730,902	737,145
01-16-01-516-104-00	Overtime	32,369	27,000
01-16-01-516-105-00	Special Pay	8,433	8,401
01-16-01-516-201-00	FICA	56,073	58,382
01-16-01-516-202-00	Retirement	78,286	77,471
01-16-01-516-203-00	Life and Health Insurance	82,968	92,897
01-16-01-516-204-00	Workers' Compensation	1,300	1,182
<b>Operating Expenditures</b>			
01-16-01-516-310-00	Professional Services	82,487	94,076
01-16-01-516-400-00	Travel & Per Diem	9,800	6,300
01-16-01-516-410-00	Communications Svc.	239,655	308,430 Includes new police headquarter services
01-16-01-516-411-00	Telephone Services	9,326	18,072 Includes new police headquarter services
01-16-01-516-421-00	Postage & Freight	100	150
01-16-01-516-440-00	Rental & Leases	1,400	1,200
01-16-01-516-460-00	Repairs and Maintenance Service	133,987	139,495
01-16-01-516-493-00	Software License	560,893	608,831
01-16-01-516-510-00	Office Supplies	1,500	1,200
01-16-01-516-520-00	Operating Supplies	2,500	6,900
01-16-01-516-521-00	Computers	41,473	124,200 Replacement of laptops
01-16-01-516-524-00	Computer software < \$5K	0	3,000
01-16-01-516-525-00	Uniforms	500	500
01-16-01-516-540-00	Books, Publications, and Dues	1,870	1,110
01-16-01-516-550-00	Educational & Training	10,000	3,500
<b>Operating Expenditures</b>			
01-16-01-516-642-00	Computer Hardware Upgrade	103,000	5,000
01-16-01-516-643-00	Computer Software	0	4,000
<b>Total IT</b>	<b>\$2,188,822</b>	<b>\$2,328,441</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### GENERAL SERVICES DEPARTMENT

##### Fleet Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-19-03-519-102-00	Regular Salaries and Wages	165,515	164,998
01-19-03-519-105-00	Special Pay	1,205	1,201
01-19-03-519-201-00	FICA	12,347	12,308
01-19-03-519-202-00	Retirement	12,280	12,039
01-19-03-519-203-00	Life and Health Insurance	22,240	24,158
01-19-03-519-204-00	Workers' Compensation	2,500	2,716
<b>Operating Expenditures</b>			
01-19-03-519-310-00	Professional Services	1,000	1,500
01-19-03-519-400-00	Travel & Per Diem	355	1,500
01-19-03-519-440-00	Rentals & Leases	0	410
01-19-03-519-460-00	Repairs and Maintenance Service	670,000	670,000
01-19-03-519-510-00	Office Supplies	500	1,000
01-19-03-519-520-00	Operating Supplies	1,500	1,500
01-19-03-519-527-00	Gasoline & Lubricants	859,149	907,200
01-19-03-519-540-00	Books, Publications, and Dues	378	400
01-19-03-519-550-00	Educational & Training	50	1,100
<b>Capital Outlay</b>			
01-19-03-519-640-00	Machinery & Equipment	34,682	0
<b>Total Fleet</b>	<b>\$1,783,700</b>	<b>\$1,802,030</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### General Fund

#### GENERAL SERVICES DEPARTMENT

##### City Hall Maintenance Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-19-04-519-102-00	Regular Salaries and Wages	197,850	195,252
01-19-04-519-105-00	Special Pay	2,169	2,161
01-19-04-519-201-00	FICA	14,788	14,541
01-19-04-519-202-00	Retirement	14,769	14,247
01-19-04-519-203-00	Life and Health Insurance	26,300	28,839
01-19-04-519-204-00	Workers' Compensation	1,500	3,745
<b>Operating Expenditures</b>			
01-19-04-519-340-00	Contractual Services	66,365	117,501
01-19-04-519-431-00	Electricity	142,416	383,340
01-19-04-519-432-00	Water	46,061	87,800
01-19-04-519-433-00	Cable Service	3,081	9,000
01-19-04-519-460-00	Repairs and Maintenance Service	60,717	190,095
01-19-04-519-497-00	Other Obligations	527	750
01-19-04-519-510-00	Office Supplies	200	0
01-19-04-519-520-00	Operating Supplies	2,905	3,620
01-19-04-519-525-00	Uniforms	414	200
01-19-04-519-527-00	Gasoline & Lubricants	5,000	3,000
<b>Total City Hall Maintenance</b>	<b>\$585,063</b>	<b>\$1,054,091</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget General Fund

### GENERAL SERVICES DEPARTMENT

#### Non-Departmental Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
01-19-01-519-205-00	58,043	55,000	
<b>Operating Expenditures</b>			
01-19-01-519-310-00	26,095	7,330	
01-19-01-519-340-00	1,850,281	1,278,420	
01-19-01-519-421-00	41,328	42,078	
01-19-01-519-440-00	0	0	
01-19-01-519-450-00	1,387,654	1,499,611	
01-19-01-519-497-00	381,528	69,587	
01-19-01-519-520-00	4,294	2,000	
01-19-01-519-540-00	184	124	
<b>Non-Operating Expenditures</b>			
01-19-01-519-915-30	5,123,069	5,905,368	
01-19-01-519-918-21	1,321,908	1,821,226	
01-19-01-519-993-00	0	129,821	

<b>Total Non-Departmental</b>	<b>\$10,194,384</b>	<b>\$10,810,565</b>
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<b>Total General Fund Expenditures</b>	<b>\$62,754,574</b>	<b>\$65,989,200</b>
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<b>General Fund Revenues (-) Expenditures</b>	<b>\$484,480</b>	<b>\$0</b>
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# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Transportation Fund

#### Revenues

	Estimated 09/30/15	Manager's 2016 Budget	Notes
10-00-00-312-410-00	1,560,000	1,560,000	
10-00-00-312-420-00	594,000	600,000	
10-00-00-312-600-00	3,600,000	3,600,000	
10-00-00-322-002-00	72,000	78,000	
10-00-00-329-100-00	510	500	
10-00-00-334-390-00	31,356	31,358	
10-00-00-335-120-00	894,000	911,880	
10-00-00-345-200-00	9,000	9,000	
10-00-00-351-100-00	2,819	2,750	
10-00-00-361-100-00	4,706	5,000	
10-00-00-362-100-00	0	50,000	
10-00-00-369-900-00	468	0	
10-00-00-381-029-41	182,061	185,703	
10-00-00-389-901-00	0	333,844	
10-00-00-389-902-00	0	300,000	
10-00-00-389-903-00		249,433	
<b>Total Revenues</b>	<b>\$6,950,920</b>	<b>\$7,917,468</b>	

<b>Total Transportation Fund Revenues</b>	<b>\$6,950,920</b>	<b>\$7,917,468</b>
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# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Transportation Fund

#### Expenditures

PUBLIC WORKS DEPARTMENT			
Administration Division			
	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
10-41-00-541-102-00	Regular Salaries and Wages	309,980	282,205
10-41-00-541-105-00	Special Pay	6,013	5,881
10-41-00-541-201-00	FICA	22,677	24,120
10-41-00-541-202-00	Retirement	41,059	39,607
10-41-00-541-203-00	Life and Health Insurance	33,419	36,584
10-41-00-541-204-00	Workers' Compensation	6,426	8,437
10-41-00-541-205-00	Unemployment Compensation	0	3,000
<b>Operating Expenditures</b>			
10-41-00-541-310-00	Professional Services	0	1,500
10-41-00-541-400-00	Travel and Per Diem	2,081	2,000
10-41-00-541-421-00	Postage & Freight	50	100
10-41-00-541-440-00	Rentals and Leases	2,000	1,310
10-41-00-541-460-00	Repairs and Maintenance	1,000	1,000
10-41-00-541-497-00	Other Obligations	2,064	2,253
10-41-00-541-510-00	Office Supplies	1,000	2,500
10-41-00-541-520-00	Operating Supplies	1,000	1,000
10-41-00-541-525-00	Uniforms	0	300
10-41-00-541-527-00	Gasoline & Lubricants	37,227	63,000
10-41-00-541-540-00	Books, Publications, and Dues	358	390
10-41-00-541-550-00	Educational & Training	2,000	1,500
<b>Non-Operating Expenditures</b>			
10-41-00-541-914-01	Transfer to General Fund	371,438	382,656
10-41-00-541-918-21	Transfer to Debt Service Fund	434,403	433,834
10-41-00-541-991-00	Working Capital Reserve	0	0
<b>Total Administration</b>		<b>\$1,274,196</b>	<b>\$1,293,177</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Transportation Fund

#### PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

#### Expenditures

		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>				
10-41-01-541-102-00	Regular Salaries and Wages	92,749	93,298	
10-41-01-541-104-00	Overtime	1,500	750	
10-41-01-541-105-00	Speical Pay	1,191	1,201	
10-41-01-541-201-00	FICA	7,212	7,251	
10-41-01-541-202-00	Retirement	6,892	6,863	
10-41-01-541-203-00	Life and Health Insurance	12,060	13,238	
10-41-01-541-204-00	Workers' Compensation	2,873	150	
<b>Operating Expenditures</b>				
10-41-01-541-310-00	Professional Services	420	5,350	
10-41-01-541-400-00	Travel and Per Diem	1,500	2,000	
10-41-01-541-421-00	Postage & Freight	50	50	
10-41-01-541-460-00	Repairs and Maintenance Service	2,000	1,500	
10-41-01-541-470-00	Printing & Binding	200	1,500	
10-41-01-541-494-00	Advertising	2,000	1,500	Program Advertising
10-41-01-541-510-00	Office Supplies	900	1,100	
10-41-01-541-520-00	Operating Supplies	18,000	18,000	Gloves, Rakes, trashbags, etc
10-41-01-541-530-00	Road Materials and Supplies	9,000	14,000	Signs, plants etc.
10-41-01-541-540-00	Books, Publications and Dues	300	500	
10-41-01-541-550-00	Educational & Training	855	1,000	
<b>Non-Operating Expenditures</b>				
10-41-01-541-820-00	Aid to other Community Services	0	0	
<b>Total Keep MG Beautiful</b>		<b>\$159,703</b>	<b>\$169,252</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Transportation Fund

#### PUBLIC WORKS DEPARTMENT

##### Streets Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
10-41-02-541-102-00	Regular Salaries and Wages	900,376	988,731
10-41-02-541-104-00	Overtime	9,759	7,000
10-41-02-541-105-00	Speical Pay	2,220	2,851
10-41-02-541-201-00	FICA	66,521	73,000
10-41-02-541-202-00	Retirement	65,856	73,022
10-41-02-541-203-00	Life and Health Insurance	183,119	218,218
10-41-02-541-204-00	Workers' Compensation	67,800	71,259
10-41-02-541-206-00	ICMA Deferred Comp - Benefit	1,338	0
<b>Operating Expenditures</b>			
10-41-02-541-310-00	Professional Services	15,580	48,900
10-41-02-541-340-00	Other Contractural	60,000	60,000
10-41-02-541-400-00	Travel and Per Diem	0	504
10-41-02-541-421-00	Postage & Freight	0	300
10-41-02-541-431-00	Electricity	6,430	7,240
10-41-02-541-432-00	Water	42,000	11,929
10-41-02-541-440-00	Rentals and Leases	500	1,000
10-41-02-541-460-00	Repairs and Maintenance Service	30,000	30,000
10-41-02-541-520-00	Operating Supplies	5,000	5,000
10-41-02-541-525-00	Uniforms	2,000	4,850
10-41-02-541-528-00	Small Tools and Equipment	1,200	5,000
10-41-02-541-530-00	Road Materials and Supplies	65,000	80,000
10-41-02-541-540-00	Books, Publications and Dues	600	500
10-41-02-541-550-00	Educational & Training	2,000	2,346
<b>Capital Outlay</b>			
10-41-02-541-630-00	Improvements Other Than Bldgs.	0	0
10-41-02-541-640-00	Machinery & Equipment	13,000	22,000
<b>Non-Operating Expenses</b>			
10-41-02-541-991-00	Working Capital Reserve	0	109,479
<b>Total Streets Division</b>	<b>\$1,540,300</b>	<b>\$1,823,129</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Transportation Fund

#### DEVELOPMENT SERVICES

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Capital Projects

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes	
<b>Personnel Services</b>				
10-41-05-541-102-00	Regular Salaries and Wages	108,476	163,794	Engineer and Engineer inspectors
10-41-05-541-105-00	Speical Pay	1,052	1,453	
10-41-05-541-201-00	FICA	8,180	12,418	
10-41-05-541-202-00	Retirement	7,995	11,951	
10-41-05-541-203-00	Life and Health Insurance	10,838	22,737	
10-41-05-541-204-00	Workers' Compensation	5,200	8,446	
<b>Operating Expenditures</b>				
10-41-05-541-310-00	Professional Services	65,000	24,000	
10-41-05-541-431-00	Electricity	20,400	22,175	
10-41-05-541-432-00	Water	294,982	288,876	
10-41-05-541-530-00	Road Supplies	1,000	10,000	
<b>Capital Outlay</b>				
10-41-05-541-630-00	Improvements Other Than Bldgs.	2,408,526	3,096,627	
<b>Non-Oerating Expenses</b>				
10-41-05-541-991-00	Working Capital Reserve	0	0	
<b>Total CITT - Capital Projects</b>		<b>\$2,931,649</b>	<b>\$3,662,477</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Transportation Fund

#### PUBLIC WORKS DEPARTMENT

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Transit

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
10-41-06-541-102-00	Regular salaries & Wages	110,861	118,512
10-41-06-541-104-00	Overtime	1,000	500
10-41-06-541-105-00	Special Pay	595	601
10-41-06-541-201-00	FICA	8,181	8,848
10-41-06-541-202-00	Retirement	8,215	8,772
10-41-06-541-203-00	Health Insurance	20,009	22,723
10-41-06-541-204-00	Worker's Compensation	4,535	4,977
<b>Operating Expenses</b>			
10-41-06-541-310-00	Professional Services	219,510	472,000
10-41-06-541-450-00	Insurance	50,000	50,000
10-41-06-541-460-00	Repairs & Maintenance	137,570	170,000
10-41-06-541-494-00	Advertising	2,000	2,000
10-41-06-541-520-00	Operating Supplies	25,000	50,000
10-41-06-541-528-00	Small Tools and Equipment	0	500
<b>Capital Outlay</b>			
10-41-06-541-630-00	Improvements Other Than Bldgs.	85,000	60,000
<b>Total CITT - Transit</b>		<b>\$672,476</b>	<b>\$969,433</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Transportation Fund

#### PUBLIC WORKS DEPARTMENT

#### CITIZENS INDEPENDENT TRANSPORTATION TRUST - Settlement

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Capital Expenditures</b>			
10-41-07-541-630-00 Infrastructure Improvements	\$50,521	\$0	
<b>Non-Operating Expenses</b>			
10-41-06-541-991-00 Working Capital Reserve	0	0	
<b>Total CITT - Settlement</b>	<b>\$50,521</b>	<b>\$0</b>	

<b>Total Expenditures</b>		
Transportation Fund	\$6,628,844	\$7,917,468

<b>Transportation Fund</b>		
Revenues (-) Expenditures	\$322,076	\$0

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Development Services Fund

**Revenues**

	Estimated 09/30/15	Manager's 2016 Budget	Notes
15-00-00-322-002-00	1,590,177	1,610,656	
15-00-00-322-003-00	26,506	20,000	
15-00-00-322-004-00	10,500	5,000	
15-00-00-322-006-00	21,000	10,000	
15-00-00-322-007-00	6,410	6,410	
15-00-00-345-100-00	18,000	0	
15-00-00-345-200-00	204,629	241,599	
15-00-00-345-200-00	50	0	
15-00-00-369-900-00	1,020	360	
<b>Total Revenues</b>	<b>\$1,878,292</b>	<b>\$1,894,025</b>	

<b>Total Revenues</b>			
<b>Development Service Fund</b>	<b>\$1,878,292</b>	<b>\$1,894,025</b>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Development Services Fund

#### BUILDING SERVICES DEPARTMENT

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
15-24-02-524-102-00	Regular Salary & Wages	1,078,806	1,051,975
15-24-02-524-105-00	Overtime	15,000	10,000
15-24-02-524-105-00	Special Pay	4,697	3,589
15-24-02-524-201-00	FICA	84,153	80,999
15-24-02-524-202-00	Retirement	90,444	86,149
15-24-02-524-203-00	Life & Health Insurance	94,205	106,420
15-24-02-524-204-00	Workers' Compensation	12,000	12,216
15-24-02-524-205-00	Unemployment Compensation	0	500
<b>Operating Expenditures</b>			
15-24-02-524-310-00	Professional Services	60,500	38,000
15-24-02-524-340-00	Other Contractual	25,784	36,150
15-24-02-524-400-00	Travel & Per Diem	1,663	2,224
15-24-02-524-421-00	Postage & Freight	50	0
15-24-02-524-440-00	Rentals & Leases	2,510	2,580
15-24-02-524-460-00	Repairs and Maintenance Service	1,000	500
15-24-02-524-470-00	Printing & Binding	0	250
15-24-02-524-510-00	Office Supplies	2,100	2,100
15-24-02-524-520-00	Operating Supplies	1,108	21,100
15-24-02-524-525-00	Uniforms	1,000	1,500
15-24-02-524-527-00	Gasoline & Lubricants	10,508	10,935
15-24-02-524-540-00	Books, Publications & Dues	950	925
15-24-02-524-550-00	Educational & Training	634	788
<b>Non-Operating Expenditures</b>			
15-24-02-524-914-01	Transfer to General Fund	391,225	399,050
15-24-02-524-918-21	Transfer to Debt Service Fund	26,075	26,075

<b>Total Building Services</b>	<b>\$1,904,413</b>	<b>\$1,894,025</b>
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<b>Total Expenditures Development Services Fund</b>	<b>\$1,904,413</b>	<b>\$1,894,025</b>
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<b>Development Services Fund Revenues (-) Expenditures</b>	<b>-\$26,121</b>	<b>\$0</b>
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# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Capital Projects Fund

#### Revenues

	Estimated 09/30/15	Manager's 2016 Budget	Notes
30-00-00-334-493-00	11,601	0	
30-00-00-334-721-00	19,100	0	
30-00-00-337-711-00	418,575	0	
30-00-00-337-713-00	600	0	
30-00-00-733-715-00	2,973	0	
30-00-00-733-716-00	19,856	0	
30-00-00-366-000-00	50,000	0	
30-00-00-361-102-00	1,168,776	1,132,504	
30-00-00-381-030-01	5,123,069	5,905,368	
30-00-00-384-100-00	5,000,000	0	
30-00-00-389-901-00	500,000	0	
<b>Total Revenues</b>	<b>\$12,314,550</b>	<b>\$7,037,872</b>	

**Total Revenues Capital Projs. Fund**

**\$12,314,550**

**\$7,037,872**

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Capital Projects Fund

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
30-12-01-512-102-00	Regular Salaries and Wages	265,008	267,063
30-12-01-512-105-00	Special Pay	1,191	1,201
30-12-01-512-201-00	FICA	20,361	20,531
30-12-01-512-202-00	Retirement	19,531	19,486
30-12-01-512-203-00	Life and Health Insurance	22,129	26,053
30-12-01-512-204-00	Workers' Compensations	3,800	3,748
<b>Operating Expenditures</b>			
30-12-01-512-310-00	Professional Services	43,540	7,500
30-19-01-519-310-00	City Hall Bond bond counsel/trustee fees	5,000	5,000
30-72-00-572-310-00	G.O. Bond Master Plan	600	0
30-12-01-512-340-00	Other Contractual - Legal	92,000	60,000
30-12-01-512-400-00	Travel and Per Diem	67	1,500
30-12-01-512-421-00	Postage & Freight	50	150
30-12-01-512-440-00	Rentals & Leases	0	3,000
30-12-01-512-470-00	Printing & Binding	200	0
30-12-01-512-494-00	Advertising	100	250
30-12-01-512-510-00	Office Supplies	1,500	1,500
30-12-01-512-520-00	Operating Supplies	300	500
30-12-01-512-524-00	Computer Software	1,660	5,000
30-12-01-512-540-00	Books, Publications and Dues	0	1,000
30-12-01-512-550-00	Educational & Training	2,435	3,000
<b>Capital Outlay</b>			
30-12-01-512-621-03	City Hall Complex	5,000,000	0
30-41-02-541-631-06	Turnpike Wall	19,100	0
30-41-02-541-631-20	Pedestrian Safety & Trail Enhancement	11,601	0
30-72-00-572-621-02	BTF Community Center FF&E	2,973	0
30-72-00-572-630-11	Brentwood/Lester fitness	50,000	0
30-72-00-572-631-08	Rolling Oaks	418,575	0
30-72-00-572-631-12	North Dade Optimist Park	19,856	0
30-72-00-572-631-18	Recreation GO Bond Projects	500,000	0
<b>Non-Operating Expenditures</b>			
30-12-01-512-918-21	Transfer to Debt Service Fund	5,829,829	6,611,390
<b>Total Exps. Capital Improvements</b>		<b>\$12,331,405</b>	<b>\$7,037,872</b>
<b>Total Exps. Capital Improvements</b>		<b>\$12,331,405</b>	<b>\$7,037,872</b>
<b>Revenues (-) Expenditures CIP Fund</b>		<b>-\$16,855</b>	<b>\$0</b>



# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Stormwater Utility Fund

#### Revenues

		Estimated 09/30/15	Manager's 2016 Budget	Notes
41-00-00-325-200-00	Stormwater Assessments	3,578,616	3,564,845	77k ERUs @ \$4ea per month at 95%
41-00-00-329-500-00	Stormwater Permit Fees	43,358	45,000	
41-00-00-334-360-00	State Grant - STW	360,000	0	
41-00-00-361-100-00	Interest	3,314	4,000	
<b>Total Stormwater Fund</b>		<b>\$3,985,288</b>	<b>\$3,613,845</b>	

<b>Total Revenues Special Revenue Fund</b>	<b>\$3,985,288</b>	<b>\$3,613,845</b>
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# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Stormwater Utility Fund - Operating Division

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
41-41-03-538-102-00	Regular Salaries and Wages	457,998	440,640
41-41-03-538-104-00	Overtime	1,000	1,000
41-41-03-538-105-00	Special Pay	2,340	1,800
41-41-03-538-201-00	FICA	34,381	32,662
41-41-03-538-202-00	Retirement	32,384	32,223
41-41-03-538-203-00	Life and Health Insurance	68,670	87,753
41-41-03-538-204-00	Workers' Compensation	25,000	21,864
<b>Operating Expenditures</b>			
41-41-03-538-310-00	Professional Services	445,024	455,000
41-41-03-538-315-00	Fee Collection Charges	35,000	35,786
41-41-03-538-340-00	Other Contractual	225,148	222,268
41-41-03-538-400-00	Travel and Per Diem	1,000	1,500
41-41-03-538-421-00	Postage & Freight	0	200
41-41-03-538-431-00	Electricity	4,645	5,240
41-41-03-538-432-00	Water	2,587	2,700
41-41-03-538-440-00	Rentals and Leases	2,841	8,392
41-41-03-538-460-00	Repairs and Maintenance Serv	49,495	50,000
41-41-03-538-470-00	Printing & Binding	1,000	1,000
41-41-03-538-493-00	Software License	0	0
41-41-03-538-494-00	Advertising	1,500	1,500
41-41-03-538-497-00	Other Obligations	20,715	22,005
41-41-03-538-510-00	Office Supplies	1,000	1,700
41-41-03-538-520-00	Operating Supplies	5,000	12,000
41-41-03-538-524-00	Software	0	0
41-41-03-538-525-00	Uniforms	1,500	3,500
41-41-03-538-527-00	Gasoline & Lubricants	49,582	60,000
41-41-03-538-528-00	Small Tools and Equipment	6,000	10,000
41-41-03-538-530-00	Road Materials and Supplies	6,000	12,000
41-41-03-538-531-00	Landscape Supplies/Materials	2,500	1,600
41-41-03-538-540-00	Books, Publications, and Dues	1,500	1,500
41-41-03-538-550-00	Educational & Training	1,500	2,600
<b>Capital Outlay</b>			
41-41-03-538-630-00	Improvements Other Than Bldgs.	27,611	0
41-41-03-538-635-00	Stormwater Treatment Swale Projects	77,821	100,000
41-41-03-538-640-00	Machinery and Equipment	0	0
<b>Debt Service</b>			
41-41-03-538-710-00	Principal - Debt Service	377,480	392,603
41-41-03-538-720-00	Interest - Debt Service	254,920	239,586
<b>Non-Operating Expenditures</b>			
41-41-03-538-914-01	Transfer to General Fund	253,253	258,319
41-41-03-538-917-00	Transfer to Transportation Fund	182,061	185,703
41-41-03-538-991-00	Working capital reserve	0	87,363
<b>Total Stormwater Operations</b>		<b>\$2,658,456</b>	<b>\$2,792,007</b>

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Stormwater Utility Fund - Engineering Division

Expenditures			
	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
41-41-09-538-102-00	Regular Salaries and Wages	142,696	209,960
41-41-09-538-105-00	Special Pay	1,528	1,861
41-41-09-538-201-00	FICA	11,083	16,188
41-41-09-538-202-00	Retirement	10,517	15,320
41-41-09-538-203-00	Life and Health Insurance	14,755	21,878
41-41-09-538-204-00	Workers' Compensation	4,500	5,726
<b>Operating Expenses</b>			
41-41-09-538-310-00	Professional Services	15,000	135,000
41-41-09-538-400-00	Travel and Per Diem	0	1,500
41-41-09-538-421-00	Postage & Freight	0	5,000
41-41-09-538-470-00	Printing & Binding	0	3,000
41-41-09-538-510-00	Office Supplies	500	500
41-41-09-538-524-00	Computer software	2,500	2,500
41-41-09-538-525-00	Uniforms	0	300
41-41-09-538-540-00	Books, Publications, and Dues	453	505
41-41-09-538-550-00	Educational & Training	0	2,600
<b>Capital Outlay</b>			
41-41-09-538-630-01	195/204 Stormwater Project	150,000	0
41-41-09-538-630-02	Culvert/Headwall Repairs Project	0	350,000
41-41-09-538-630-03	Infrastructure Improvements	10,000	0
41-41-09-538-630-04	NW 13 Ave Drainage Project	50,000	0
41-41-09-538-630-05	NW 24 Ave Drainage Project	250,000	0
41-41-09-538-630-06	Vista Verde Drainage Project	275,000	0
41-41-09-538-630-07	Andover NW 203 Street	47,970	0
41-41-09-538-630-08	NW 13 Ave Stormwater Drainage Improv	0	50,000
<b>Total Stormwater Engineering</b>		<b>\$986,501</b>	<b>\$821,838</b>

<b>Total Expenditures Stormwater Utility Fund</b>	<b>\$3,644,956</b>	<b>\$3,613,845</b>	
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Stormwater Utility Fund	\$340,332	\$0	
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*City of Miami Gardens*

FY 2015-2016 Annual Budget

Community Development Block Grant Fund

Revenues

	Estimated 09/30/15	Manager's 2016 Budget	Notes
14-00-00-331-000-00 CDBG Program Revenue	999,851	1,000,644	
<b>Total Revenues CDBG Fund</b>	<b>\$999,851</b>	<b>\$1,000,644</b>	

<b>TOTAL CDBG REVENUES</b>	<b>\$999,851</b>	<b>\$1,000,644</b>	
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# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Community Development Block Grant Fund

#### Administrative and Program

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
14-13-01-513-102-00	Regular Salaries and Wages	123,148	124,000
14-13-01-513-105-00	Special Pay	936	936
14-13-01-513-201-00	FICA	9,421	9,486
14-13-01-513-202-00	Retirement	9,080	9,143
14-13-01-513-203-00	Life and Health Insurance	16,751	18,122
14-13-01-513-204-00	Workers' Compensation	333	335
<b>Operating Expenditures</b>			
14-13-01-513-310-00	Professional Services	11,050	11,000
14-13-01-513-340-00	Contractual Service	378,950	384,000
14-13-01-513-342-00	Other Contractual Svc - Public Service	149,977	150,096
14-13-01-513-400-00	Travel & Per Diem	5,000	4,500
14-13-01-513-421-00	Postage & Freight	250	250
14-13-01-513-440-00	Rentals & Leases	1,900	1,900
14-13-01-513-470-00	Printing & Binding	150	150
14-13-01-513-494-00	Advertising	3,000	3,000
14-13-01-513-510-00	Office Supplies	2,000	2,000
14-13-01-513-520-00	Operating Supplies	1,500	1,500
14-13-01-513-540-00	Books, Publications	2,000	3,645
14-13-10-513-550-00	Educational & Training	2,000	1,000
<b>Capital Outlay</b>			
14-13-01-513-630-00	Infrastructure Improvements	204,903	200,420
14-13-01-513-631-18	Parks Improvements		
<b>Capital Outlay</b>			
14-13-01-513-991-00	Working Capital Reserve	22,502	20,161
<b>Total Expenditures CDBG Program</b>	<u>\$944,851</u>	<u>\$945,644</u>	

# City of Miami Gardens

## FY 2015-2016 Annual Budget

### Community Development Block Grant Fund

#### Direct Services

#### Expenditures

	Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Personnel Services</b>			
14-13-06-513-102-00	Regular Salaries and Wages	\$34,778	\$34,778
14-13-06-513-105-00	Special Pay	\$240	\$240
14-13-06-513-201-00	FICA	\$2,580	\$2,580
14-13-06-513-202-00	Retirement	\$1,771	\$1,771
14-13-06-513-203-00	Life and Health Insurance	\$3,869	\$3,869
14-13-06-513-204-00	Workers' Compensation	\$985	\$985
<b>Operating Expenditures</b>			
14-13-06-513-310-00	Professional Services	\$10,777	\$10,777
<b>Total Expenditures CDBG Direct Services</b>	<u>\$55,000</u>	<u>\$55,000</u>	

**TOTAL CDBG EXPENDITURES**

**\$999,851**

**\$1,000,644**

**Revenues/Expenditures  
CDBG Fund**

**\$0**

**\$0**

# City of Miami Gardens

## FY 2015-2016 Annual Budget Debt Service Fund

### Revenues

		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Property Taxes</b>				
21-00-00-311-000-00	Ad Valorem taxes	4,254,449	\$4,446,215	1.2398 mill
<b>Other Sources</b>				
21-00-00-381-014-01	Transfer in - General Fund	1,321,908	1,821,227	
21-00-00-381-015-10	Transfer in - Transportation Fund	434,403	433,835	
21-00-00-381-020-15	Transfer in - Development Svc. Fund	26,075	26,075	
21-00-00-381-025-30	Transfer in - Capital Projects Fund	19,726,224	6,611,390	
21-00-00-369-900-00	Miscellaneous Revenues	120,000	0	
21-00-00-389-901-00	Reappropriated Fund Balance	500,000	0	

<b>Total Revenues Debt Service Fund</b>	<b>\$26,383,059</b>	<b>\$13,338,742</b>
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# City of Miami Gardens

## FY 2015-2016 Annual Budget Debt Service Fund

### Expenditures

		Estimated 09/30/15	Manager's 2016 Budget	Notes
<b>Debt Service</b>				
21-17-01-517-710-02	\$2.5M Principal Payment	146,154	151,389	
21-17-01-517-710-03	\$14.4M Principal Payment	642,056	669,814	
21-17-01-517-710-04	\$7.5M Principal Payment	298,767	309,911	
21-17-01-517-710-06	QNIP Principal Payment	352,625	366,925	
21-17-01-517-710-09	\$7.3M Principal Payment (Warren Henry)	6,311,999	0	
21-17-01-517-710-10	\$8.8M Principal Payment	7,465,440	0	
21-17-01-517-710-11	\$4M Principal Payment	156,820	163,859	
21-17-01-517-710-12	\$55M Principal Payment	1,150,000	1,195,000	
21-17-01-517-710-13	\$3.7M Principal Payment	730,388	739,877	
21-17-01-517-710-14	\$60M GO Principal Payment	1,330,000	1,430,000	
21-17-01-517-710-16	\$7M Police Bldg., Principal Payment	0	624,812	
21-17-01-517-720-02	\$2.5M Interest payment	10,658	5,423	
21-17-01-517-720-03	\$14.4M Interest payment	435,444	407,685	
21-17-01-517-720-04	\$7.5M Interest payment	198,305	186,953	
21-17-01-517-720-06	QNIP Interest Payment	200,548	185,205	
21-17-01-517-720-09	\$7.3M Interest Payment (Warren Henry)	106,900	0	
21-17-01-517-720-10	\$8.8M Interest Payment	118,956	0	
21-17-01-517-720-11	\$4M Interest Payment	151,901	144,862	
21-17-01-517-720-12	\$55M Interest Payment	3,602,330	3,539,080	
21-17-01-517-720-13	\$3.7 Interest Payment	36,221	26,732	
21-17-01-517-720-14	\$60M GO Interest Payment	2,715,725	2,793,900	
21-17-01-517-720-16	\$7M Police Bldg., Principal Payment	0	175,000	
<b>Non-Operating Expenditures</b>				
21-17-01-517-991-00	Reserve	0	222,315	
		<b>\$26,161,237</b>	<b>\$13,338,742</b>	

<b>Total Expenses Debt Service Fund</b>	<b>\$26,161,237</b>	<b>\$13,338,742</b>
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<b>Revenues (-) Expenditures</b>		
<b>Debt Service Fund</b>	<b>\$221,822</b>	<b>\$0</b>

## 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 : 2014-2015

Owner	User	Tax Value (in thousands)	Taxes Paid	% of Tax Base
1. SUN LIFE STADIUM	PROFESSIONAL SPORTS MIAMI DOLPHINS/MARLINS	\$ 166,698	\$1,156,267	5.4%
2. CALDER RCE COURSE	HORSE RACING/CASINO	\$ 62,712	\$434,989	2.0%
3. WALMART STORES	RETAIL COMMERCIAL	\$ 44,676	\$309,886	1.4%
4. DORSAN DEVELOPMENT	RENTAL & FOR SALE RESIDENTIAL	\$ 44,587	\$309,269	1.4%
5. CONTINENTAL EQUITIES	INDUSTRIAL BUILDINGS	\$ 33,083	\$229,474	1.1%
6. ADVENIR AT WALDEN LAKE	RENTAL RESIDENTIAL	\$ 23,400	\$162,309	0.8%
7. CORNER STONE GROUP	REAL ESTATE DEVELOPER	\$ 22,430	\$155,581	0.7%
8. WALDEN POND	RENTAL RESIDENTIAL	\$ 22,130	\$153,500	0.7%
9. CAPO & SONS CORP	RENTAL RESIDENTIAL	\$ 20,920	\$145,107	0.7%
10. DIVINE SQUARE LLC	RENTAL COMMERCIAL	\$ 15,352	\$106,486	0.5%

**TOTAL TAX BASE TOP 10 USERS                      9.4%**

## Top Nine Private Employers In The City of Miami Gardens : 2014-2015

<b>1</b>	<b>SunLife Stadium</b>	<b>Sports Facility</b>	<b>2269 NW 199 Street</b>	<b>2000</b>
<b>2</b>	<b>Wal-Mart</b>	<b>Retail</b>	<b>27<sup>th</sup> Ave @ 199<sup>th</sup> U.S. 441 @ NW 179<sup>th</sup> St</b>	<b>825</b>
<b>3</b>	<b>St. Thomas University</b>	<b>Private University</b>	<b>16401 NW 37<sup>th</sup> Ave</b>	<b>640</b>
<b>4</b>	<b>UAIC</b>	<b>Insurance</b>	<b>1313 NW 167<sup>th</sup> Street</b>	<b>475</b>
<b>5</b>	<b>Calder Race Track</b>	<b>Horse racing/casino</b>	<b>21001 NW 27<sup>th</sup> Ave</b>	<b>350</b>
<b>6</b>	<b>Brandsmart, USA</b>	<b>Retail Electronics</b>	<b>4320 NW 167 Street</b>	<b>250</b>
<b>7</b>	<b>Lehman Dealerships</b>	<b>Car Dealerships</b>	<b>21200 NW 2<sup>nd</sup> Ave</b>	<b>228</b>
<b>8</b>	<b>Florida Memorial University</b>	<b>Private University</b>	<b>15800 NW 42<sup>nd</sup> Ave</b>	<b>225</b>
<b>9</b>	<b>Comcast Cable</b>	<b>Telecommunications</b>	<b>18601 NW 2<sup>nd</sup> Avenue</b>	<b>175</b>

\* Full Time Equivalent

## Top Ten Public or Private Employers in the City of Miami Gardens : 2014-2015

<b>1</b>	<b>SunLife Stadium</b>	<b>Sports Facility</b>	<b>2269 NW 199 Street</b>	<b>2000</b>
<b>2</b>	<b>Wal-Mart</b>	<b>Retail</b>	<b>27<sup>th</sup> Ave @ 199<sup>th</sup> U.S. 441 @ NW 179<sup>th</sup> St</b>	<b>825</b>
<b>3</b>	<b>St. Thomas University</b>	<b>Private University</b>	<b>16401 NW 37<sup>th</sup> Ave</b>	<b>640</b>
<b>4</b>	<b>City of Miami Gardens</b>	<b>City Government</b>	<b>18605 NW 27<sup>th</sup> Ave</b>	<b>518</b>
<b>5</b>	<b>UAIC</b>	<b>Insurance</b>	<b>1313 NW 167<sup>th</sup> Street</b>	<b>475</b>
<b>6</b>	<b>Calder Casino &amp; Race Track</b>	<b>Horse Racing/Casino</b>	<b>21001 NW 27<sup>th</sup> Ave</b>	<b>350</b>
<b>7</b>	<b>Brandsmart, USA</b>	<b>Retail Electronics</b>	<b>4320 NW 167 Street</b>	<b>250</b>
<b>8</b>	<b>Lehman Dealerships</b>	<b>Car Dealerships</b>	<b>21200 NW 2nd Avenue</b>	<b>228</b>
<b>9</b>	<b>Florida Memorial University</b>	<b>Private University</b>	<b>15800 NW 42<sup>nd</sup> Ave</b>	<b>225</b>
<b>10</b>	<b>Comcast Cable</b>	<b>Telecommunications</b>	<b>18601 NW 2<sup>nd</sup> Avenue</b>	<b>175</b>

\* 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	
<b>1</b>	<b>Ferguson Community Center Park</b>	<b>24.00</b>	
<b>2</b>	<b>Rolling Oaks Park</b>	<b>39.53</b>	
<b>3</b>	<b>Senior Center Park</b>	<b>14</b>	
Total Neighborhood		99.07	
<b>3</b>	<b>Andover Park</b>	<b>2.87</b>	
<b>4</b>	<b>Brentwood Park</b>	<b>10.00</b>	
<b>5</b>	<b>Brentwood Pool</b>	<b>4.50</b>	
<b>6</b>	<b>Buccaneer Park</b>	<b>5.50</b>	
<b>7</b>	<b>Bunche Park &amp; Pool</b>	<b>7.11</b>	
<b>8</b>	<b>Miami Carol City Park</b>	<b>16.61</b>	
<b>9</b>	<b>Carol Park</b>	<b>5.66</b>	
<b>10</b>	<b>Cloverleaf Park</b>	<b>1.27</b>	
<b>11</b>	<b>Lake Lucerne Park</b>	<b>2.00</b>	
<b>12</b>	<b>Myrtle Grove Park &amp; Pool</b>	<b>7.69</b>	
<b>13</b>	<b>Norwood Park &amp; Pool</b>	<b>4.94</b>	
<b>14</b>	<b>Risco Park (Miami-Dade School Board)</b>	<b>16.40</b>	
<b>15</b>	<b>Scott Park</b>	<b>9.70</b>	
<b>16</b>	<b>Vista Verde Park</b>	<b>4.82</b>	
Natural Area Preserve		6.28	
<b>17</b>	<b>Scrub Oak Preserve</b>	<b>6.28</b>	
Linear Parks		26.18	
<b>18</b>	<b>Library Walking Trail</b>	<b>26.18</b>	
Single Purpose Parks		4.13	
<b>19</b>	<b>North Dade Optimist Club</b>	<b>4.13</b>	
Mini Parks		1.0	
<b>20</b>	<b>Waterman Park</b>	<b>1.00</b>	
<b>GRAND TOTAL</b>		<b>214.19</b>	<b>1.99 acres</b>

## City of Miami Gardens List of Public Educational Facilities

No.	Name	Street Address	Principal
<u>Elementary Schools</u>			
1	Brentwood Elementary	3101 NW 191 Street, Miami Gardens, Florida 33056	Dr. Sharon Jackson
2	Bunche Park Elementary	16001 Bunche Park Drive, Miami Gardens, Florida 33054	Yesenia M Aponte
3	Carol City Elementary	4375 NW 173 Drive, Miami Gardens, Florida 33055	Dr. Thalya Watkins
4	Crestview Elementary	2201 NW 187 Street, Miami Gardens, Florida 33056	Sabrina Montilla
5	Golden Glades Elementary	16520 NW 28 Avenue, Miami Gardens, Florida 33054	Crystal J. Spence
6	Hibiscus Elementary	18 01 NW 1 Avenue, Miami Gardens, Florida 33169	Kim W. Cox
7	Miami Gardens Elementary	4444 NW 195 Street, Miami Gardens, Florida 33055	Dr. Apryle Kirnes
8	Myrtle Grove Elementary	3125 NW 176 Street, Miami Gardens, Florida 33056	John Pace III
9	Norland Elementary	19340 NW 8 Court, Miami Gardens, Florida 33169	Dr. Adam Kosnitzky
10	Barbara Hawkins Elementary	19010 NW 37 Avenue, Miami Gardens, Florida 33056	Rhonda Williams
11	Norwood Elementary	19810 NW 14 Court, Miami Gardens, Florida 33169	Dr. Kevin Williams
12	Parkview Elementary	17631 NW 20 Avenue, Miami Gardens, Florida 33056	Dr. Edith Hall
13	Parkway Elementary	1320 NW 188 Street, Miami Gardens, Florida 33169	Maria Fernandez
14	Rainbow Park Elementary	15355 NW 19 Avenue, Miami Gardens, Florida 33054	Robin Armstrong
15	Scott Lake Elementary	1160 NW 175 Street, Miami Gardens, Florida 33169	Lakesha Wilson-Rochelle
16	Skyway Elementary	4555 NW 206 Terrace, Miami Gardens, Florida 33055	Dr. Linda Whye
<u>Middle Schools</u>			
18	Carol City Middle	3737 NW 188 Street, Miami Gardens, Florida 33055	Sonia Romero
19	Norland Middle	1235 NW 192 Terrace, Miami Gardens, Florida 33169	Ronald G. Redmon
20	North Dade Middle	1840 NW 157 Street, Miami Gardens, Florida 33054	Fabrice Laguerre
21	Andover Middle School	121 NW 207 Street, Miami Gardens, Florida 33169	Rennina Turner
<u>High Schools</u>			
22	Miami Carol City Senior High	3301 Miami Gardens Drive, Miami Gardens, Florida 33056	Ja Marv Dunn
23	Miami Norland Senior High	1050 NW 195 Street, Miami Gardens, Florida 33169	Reginald Lee
<u>Other Schools</u>			
24	Jan Mann Opportunity Education	16101 NW 44 Court, Opa Locka, Florida 33054	Samuel Johnson

## Current Permits and Forecast for Residential or Commercial Development

Project Name	Location	Type of Use	Bldg. S.F./Units	Land Acreage	Status
Playa Plaza (3 commercial lots)	NW 191th St & NW 27th Ave.	Retail	20,000 sq.ft.	4	Platted; proposed site plan; under construction
Multi-Family Housing at Pelican Cove	Southeast of N.W. 27th Ave. & N.W. 191st St.	Apartments	110	5	Multi-Family housing concept; Platted; Site plan approval; under construction
Miami Gardens Town Center Zone	intersection of Miami Gardens Drive (NW 183rd Street) and NW 27th Avenue	Mixed Use	TBD	112	Zoning/Permitted Uses adopted by City in 2012
The Commons	20000 N.W. 27th Ave.	Elderly housing, Townhomes commercial	189 elderly	8	Approved by City in 2014
Majorca Isles	NW 215th St. & NW 13th Ct.	Townhomes	87 units	7	Tentative Plat; site plan approval and construction begins 2015
YWCA	NW 199 <sup>th</sup> Street	Institutional	17,767	9	Site Plan approval; under construction
Coconut Cay- D.R. Horton	NW 207th St. and NW 7th Ave.	Single Family	543 units	107	Remaining lots under development and permitting 2014
Miami Gardens Shopping Center	3695 NW 183 <sup>rd</sup> St	Neighborhood Commercial	48,000	4	Removed old covenants 2012. Construction scheduled for 2015
Racetrac Station	19100 NW 2 <sup>nd</sup> Avenue	Retail	1,910	.5	Tentative plat; site plan approval; construction 2015
Dr. Horton Residential	167 Street & NW 23 Ave	Residential (Multi-family)	76 Units	15	Pending submittal
Spring Lake	NW 159 Street & 57 Ave	Residential (Multi-family)	384 units	10	Site Plan approved in 2015
Ikon townhomes	NW 47 Ave & 159 Street	Townhomes	20 units	2.52	Rezoning approved in 2015; site plan under review
Waffle House	State Road 7	Restaurant	1,635 sq. ft	0.43	Site plan approved in 2015

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

Project Name	Location	Type of Use	Bldg. S.F./Units	Land Acreage	Status
Golden Glades City-owned Property	17650 NW 2nd Ave.	Commercial	TBD	15	City marketing property
JPM Centre at Miami Gardens Drive (Proposed Rezone)	4055 NW 183rd St.	Mixed Use	136,000 sq.ft.	11	Permits issued for elderly, male, and female housing under construction
Warehouse/Office	16550 NW 10 Avenue	Industrial	28,000 sq. ft	1.63	Site plan approved Construction 2015
Two-story Office Building	16800 NW 27 Ave	Commercial	15,921 sq. ft	2.85	Site Plan approved
Unek Development	West side of NW 24 Ave, between NW 152 and 154 street	Residential Single Family	12 units	1.55	Site Plan approved Construction 2015
County Square (out parcel)	US 441 & County Line Road	Retail	4024 sq. ft	.373	Site Plan under review Construction 2015
Rolling Oaks Education Center	18200 NW 22 <sup>nd</sup> Ave	Charter School	30,000 sq. ft	2.52	Site Plan under review Construction 2015
Garden Club Townhomes	NW 191 Street & 27 Court	Multi-family	30 units	3.99	Site plan approved; construction 2015
Willow Lake	202 Terrace	Multi-Family	121 Unite	4.913	Substantial Compliance approval 2015
Aldis	57 Ave	Commercial	19,288 sq ft	5.28	Site plan approval 2015, Under construction
Jiffy Lube	19600 NW 27 Ave	Commercial		0.63	Site plan approval 2015
Murphy Oil	7 Ave	Commercial	1,200 sq. ft.	1.06	Site plan approval 2015

## Land Use within the City of Miami Gardens

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

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

*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

Income Range	MIAMI GARDENS		MIAMI-DADE COUNTY	
	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%
<b>Totals</b>	<b>33,157</b>	<b>100</b>	<b>827,931</b>	
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
<b>Median age (years)</b>	<b>33.5</b>	
16 years and over	82,124	76.6
18 years and over	78,323	73.1
21 years and over	72,354	67.5
62 years and over	15,094	14.1
65 years and over	11,978	11.2
One Race	104,759	97.8
White	19,625	18.3
Black or African American	81,776	76.3
American Indian and Alaska Native	264	0.2
Asian	643	0.6
Native Hawaiian and Other Pacific Islander	30	0.0
Some Other Race	2,421	2.3
Two or More Races	2,408	2.2

## Miami Gardens Race 2010

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

## Miami Gardens Awards & Recognition

One reason for the City's success is the caliber of staff. In 2003, the City had 1 employee. Today, there are over 500 employees, including over 200 in the City's police department alone. From the outset, the City made a conscience effort to recruit the best employees possible. While City residence was a plus (today, over 65% of our employees reside in the City), experience, attitude, innovative thinking and a willingness to do whatever job is necessary were and are the principal criteria for hiring. We are proud of our employees and here is proof of their abilities:

- 2005-2015 Distinguished Budget Award from the Government Finance Officers Association.
- 2005-2015 Tree City USA Award.
- 2006, City Manager Awarded the Outstanding Public Administrator, American Society of Public Administration.
- 2006, City receives an ISO rating of its building department (3<sup>rd</sup> 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 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.
- 2007-20014, Award for the City's Popular Financial Report, Government Finance Officers Association.
- 2007-2014, 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](http://www.jazzinthegardens.com).
- 2010 National Purchasing Institute Achievement of Excellence in Procurement
- 2010 Names one of 125 communities nationwide that are Kid-Friendly.
- 2011 - 2012 Excellence in Public Procurement, Florida Association of Public Procurement Officials
- 2011 Recipient of Universal Public Procurement Certification Council's Agency Certification Award for fully certified division.
- 2011 - 2012 Playful City USA recognized from national non-profit KaBOOM.
- 2012 award from APWA South Branch for the NW 183 Street Landscaping Project
- 2012 Sterling Agency Award to an agency that has reached three consecutive years of having a department that is fully certified.
- 2013 Certificate Award from the Universal Public Procurement Certificate Council.
- 2012 – 2013 Award of Excellence in Procurement from the Florida Association of Public Procurement Officials.
- Florida Festival Events Association presented the following awards to the City FY 2013:  
Jazz in the Gardens Website: 2<sup>nd</sup> place  
City of Miami Gardens 10<sup>th</sup> Anniversary Promotional Item: 3<sup>rd</sup> place  
Jazz in the Gardens Photo: 3<sup>rd</sup> place  
Jazz in the Gardens Social Media: 3<sup>rd</sup> place
- 2014 Award of Excellence in Public Procurement
- 2014 Recipient of Universal Public Procurement Certification
- 2015 Jazz in the Gardens was voted as "Top 100 Best Events in South Florida" by BizBash
- 2015 Jazz in the Gardens won several Sensational Awards:  
Program/Event Guide (1<sup>st</sup> Place)  
Tickets and Invitations (1<sup>st</sup> Place)  
PR/Media Campaign (2<sup>nd</sup> Place)  
Website (3<sup>rd</sup> Place)



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*City of Miami  
Gardens*

# REVENUE MANUAL

For FY 2015-2016

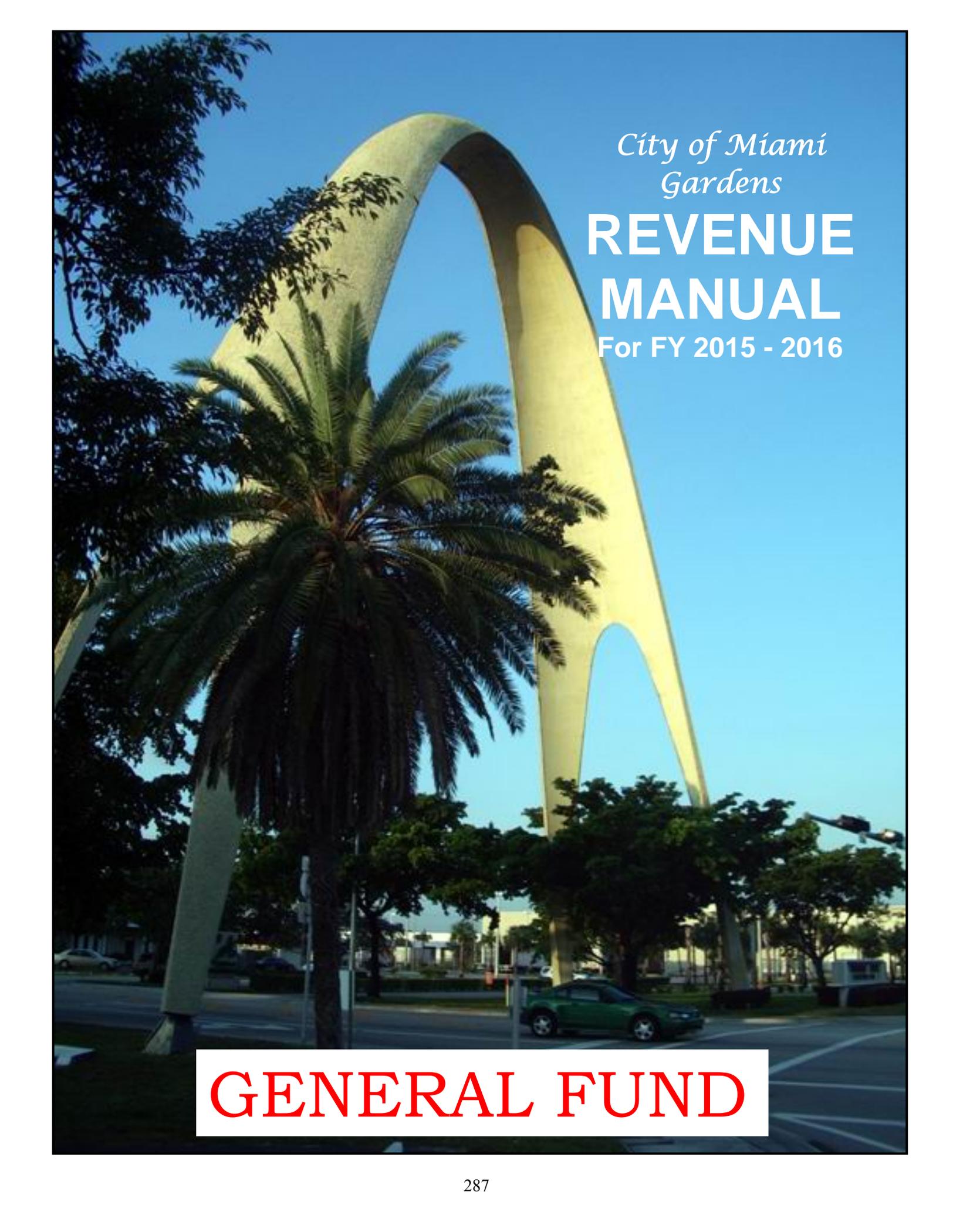


# City of Miami Gardens

# Revenue Manual

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*City of Miami  
Gardens*

# REVENUE MANUAL

For FY 2015 - 2016

**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 County 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 1 <sup>st</sup> Homestead exemption	\$25,000
Less 2 <sup>nd</sup> Homestead exemption	<u>\$25,000</u>
Taxable Value	\$50,000

Tax rate = \$6.9363 per \$1,000 of taxable value, thus:  
\$50,000/1,000 = \$50 x \$6.2728 = \$313.64 (tax bill)

### **Legal Basis for Revenue**

Florida Constitution, Article VII, Section 9

Laws of Florida, Chapter 200

Florida Statutes §116.211

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2004-19-35

City of Miami Gardens Resolution 2007-135-642

### **Special Requirements**

Cities, counties and school boards are authorized to levy property taxes up to a total of 10 mills each. The 10 mill cap can be exceeded by a voter referendum for capital projects. This voted millage is not counted towards the 10 mill cap. Special districts may also have taxing authority independent of the general government(s) in which they conduct business such as hospital districts, drainage districts and similar quasi-governmental organizations. These millages vary according to their individual enabling legislation.

In addition to the 10 mill cap, state law regulates the process and amount of millage levied each year. The Truth in Millage Act (TRIM) regulates the process for setting the annual millage and for determining the "roll-Back rate" or the rate of millage required to yield the same dollar amount of revenue received in the prior period. All proposed increases in annual millage must be calculated from the roll-back rate.

**Fund/Account Number:** General Fund

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**

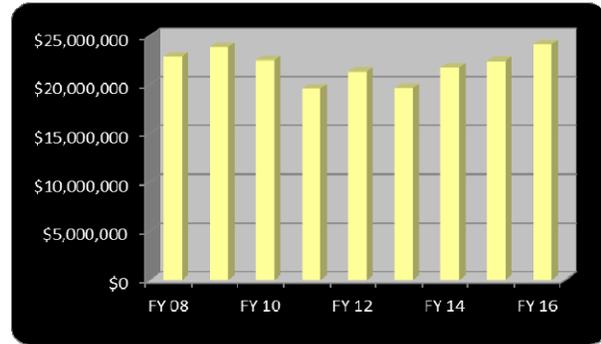
Each June 1, the Miami-Dade County Property Appraiser is required by statute to provide an estimate to each taxing jurisdiction of the estimated taxable valuation of all personal and real property within the jurisdiction. A final estimate is provided on July 1. Using this estimate, the city applies its 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

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$22,871,432	19.24%
FY 09	\$23,840,155	4.24%
FY 10	\$22,493,510	-5.65%
FY 11	\$19,616,970	-12.79%
FY 12	\$21,340,234	8.78%
FY 13	\$19,653,871	-7.90%
FY 14	\$21,757,058	10.70%
FY 15*	\$22,415,328	3.03%
FY 16*	\$24,131,450	7.66%

\* 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 to 5.3734. For FY-12, Council approved a tax rate increase to 6.5616 to rebuild the reserve fund. For FY-13, Council adopted a roll back rate of 6.3260. For FY-14 adopted a rate increase to 6.9363. FY 15, the rate remained at Council 6.9363 and for FY 16, Council has tentatively adopted the same tax rate of 6.9363.

# Electric Franchise Revenue

## Revenue Description

Revenue is derived from a fee levied on all electrical service within the City. Fee was levied by the Miami-Dade County under a 1989 franchise agreement between the County and Florida Power & Light Corporation granting the utility the non-exclusive right to serve the area. In 2007, the City and Miami-Dade County entered into an interlocal agreement transferring the collected fees to the City effective upon the City's incorporation in 2003 until the end of the current franchise agreement.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

Miami-Dade County Ordinance 89-81

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4 Interlocal Agreement between Miami-Dade County and the City of Miami Gardens, Resolution 2007-96-603

**Special Requirements:** None.

**Fund/Account Number:** General Fund  
01-00-00-323-100-00

**Use of Revenue:** General Fund, unrestricted.

## Method/Frequency of Payment

The Franchise fee is 6% of the total revenues less permit fees and ad valorem taxes paid by FP&L from the sale of electricity. Payment is made directly to Florida Power & Light which remits it who, in turn, remits it to the City annually.

## Basis for Budget Estimate

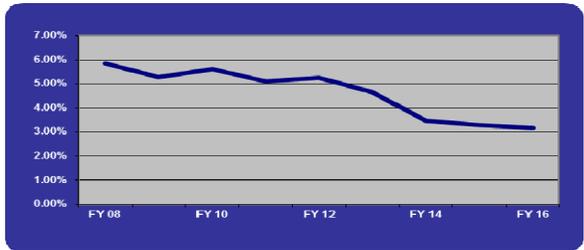
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of new construction.

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$4,188,860	20.46%
FY 09	\$3,978,584	-5.02%
FY 10	\$4,038,941	1.52%
FY 11	\$2,957,525	-26.77%
FY 12	\$3,358,782	13.57%
FY 13	\$3,023,802	-9.97%
FY 14	\$2,182,229	-27.83%
FY 15*	\$2,073,117	-5.00%
FY 16**	\$2,093,848	1.00%

\* Estimated \*\* Budgeted

History of Electric Franchise Tax

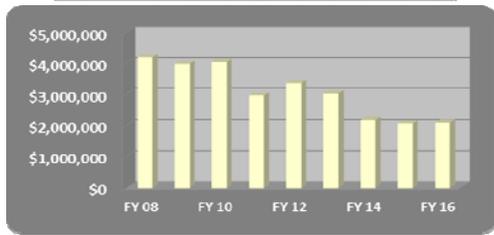


## Discussion

The electric franchise tax is moderate sized revenue for and a vital component to the financing of the General Fund. Decrease in FY 2011 is attributed to a one time rebate imposed by the utility commission. FY 14 and FY 15 decline in revenue is attributed to the property tax paid by FPL on the reactor operations at the Power Plant.

Because electric use is partially the function of weather, there is always an unknown factor in estimating for budget purposes. In addition, a major hurricane can interrupt service for an extended period of time, also affecting revenues. In addition, the fuel adjustment charge on the electric bill has can change dramatically, affecting the tax collected.

History of Electric Franchise Tax



# 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.

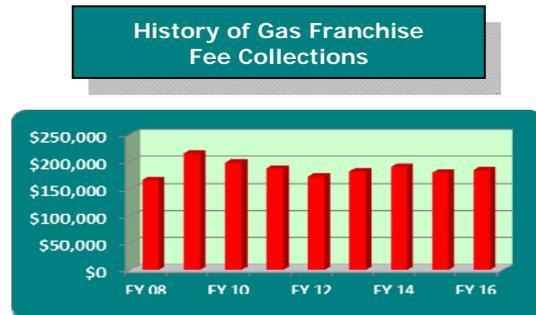
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$166,459	-29.11%
FY 09	\$215,436	29.42%
FY 10	\$197,849	-8.16%
FY 11	\$187,734	-5.11%
FY 12	\$172,169	-8.29%
FY 13	\$182,671	6.10%
FY 14	\$190,596	4.34%
FY 15*	\$180,000	-5.56%
FY 16**	\$185,000	2.78%

\* Estimated  
 \*\* Budgeted

## Discussion

The gas franchise fee is one of several franchise fee revenues for the City. Currently, the City has only one provider, NUI Utilities, also known as City Gas. Gas is not a large component of the local power scene, thus the revenues are rather modest. The largest users of gas are the City industrial sector. Because gas use is partially the function of weather as with electric, there is always an unknown factor in estimating for budget purposes.



# Solid Waste Franchise Fee

## Revenue Description

Revenue is derived from a fee levied on all commercial solid waste disposal service providers that do business within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under an ordinance adopted by City Council establishing non-exclusive franchises for commercial solid waste providers. The ordinance established a 15% fee on the total billing of franchisees for business conducted within the City. The fee is collected monthly from each provider. For FY 2015, the City has 7 active franchise agreements.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4  
 City of Miami Gardens Ordinance 2004-03-19  
 Franchise agreements between the City and various providers.

## Special Requirements

State statutes provide an exemption for solid waste that is recycled such as curbside recycling and for debris deposited in separate construction and demolition landfills, and other recycling activities.

**Fund/Account Number:** General Fund  
 01-00-00-323-700-00

**Use of Revenue:** General Fund, unrestricted.

## Method/Frequency of Payment

Franchise fee is 15% of the total company's gross sales from commercial garbage collection within the City of Miami Gardens. Payment is made directly to the City by each franchisee on a monthly basis. Roll-Off containers are charged at \$100 each.

## Basis for Budget Estimate

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

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$888,000	2.78%
FY 09	\$823,232	-7.29%
FY 10	\$813,856	-1.14%
FY 11	\$806,978	-0.85%
FY 12	\$823,827	2.09%
FY 13	\$883,048	7.19%
FY 14	\$954,477	8.09%
FY 15*	\$861,473	-9.74%
FY 16**	\$880,000	2.15%

\* Estimated  
 \*\* Budgeted

## Discussion

The solid waste franchise fee is one of several franchise fee revenues for the City. Currently, the City has 9 providers. The City's franchise fee is 15% of gross revenues; this is in addition to Miami-Dade County's 17% franchise fee. This later fee will eventually be reduced and/or eliminated as the County pays off solid waste bonds for which the fee was pledged.

The fee applies to all haulers of commercial solid waste within the City. This includes routine commercial garbage collection as well as commercial roll-off containers.



# 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.

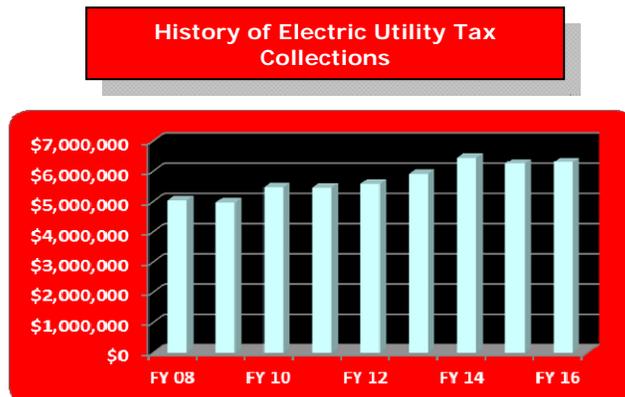
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$5,032,682	6.28%
FY 09	\$4,968,381	-1.28%
FY 10	\$5,473,141	10.16%
FY 11	\$5,458,988	-0.26%
FY 12	\$5,578,789	2.19%
FY 13	\$5,915,587	6.04%
FY 14	\$6,444,502	8.94%
FY 15*	\$6,251,167	-3.00%
FY 16**	\$6,300,000	0.78%

\* Estimated  
\*\* Budgeted

## Discussion

Currently, the City collects utility tax from water, electric and gas utilities operating within the City and a rate of 10% of the customer's bill. The tax is moderately large revenue for the general fund and is of generally low volatility. It can be affected by weather and positively by new construction and increased fuel adjustment charges. It is these latter two factors that have driven the relatively steady increase in the City's collections over time.



# Water Utility Tax

## Revenue Description

Revenue is derived from a tax on all water utility service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

## Legal Basis for Revenue

Florida Statutes §166.231-.236

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2003-01

## Special Requirements:

None.

## Fund/Account Number

General Fund

01-00-00-314-300-00

**Use of Revenue:** General Fund, unrestricted.

## Method/Frequency of Payment

Tax is collected by one of three water utilities that serve residents and businesses within the City: City of North Miami Beach, City of Opa Locka or Miami-Dade County Water and Sewer Department. All jurisdictions remit the revenue Miami-Dade County who in turn, remits it to the City.

## Basis for Budget Estimate

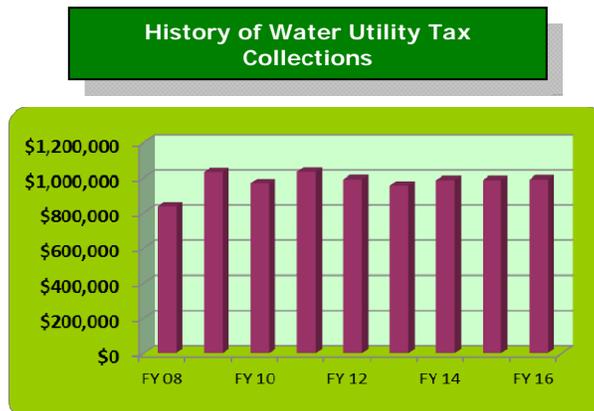
Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>	
FY 08	\$835,364	4.92%	
FY 09	\$1,031,801	23.52%	
FY 10	\$968,843	-6.10%	
FY 11	\$1,033,985	6.72%	
FY 12	\$991,323	-4.13%	
FY 13	\$954,850	-3.68%	
FY 14	\$986,305	3.29%	* Estimated
FY 15*	\$986,000	-0.03%	** Budgeted
FY 16**	\$990,000	0.41%	

## Discussion

Currently, the City collects utility tax from water, electric and gas utilities operating within the City at a rate of 10% of the customer's bill. The tax is moderately large revenue for the general fund and is of low volatility. It can be affected by weather and positively by new construction.



# Gas Utility Tax

## Revenue Description

Revenue is derived from a tax on all natural and propane service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

## Legal Basis for Revenue

Florida Statutes §166.231-.236

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2003-01

**Special Requirements:** None.

**Fund/Account Number:** General Fund

01-00-00-314-400-00

**Use of Revenue:** General Fund, unrestricted.

## Method/Frequency of Payment

Tax for natural gas sales is collected from the City's lone provider of natural gas, NUI Utilities (AKA: City Gas) by Miami-Dade County and remitted to the City on a periodic basis. The County has informed us that they have no way to allocate this revenue and thus have kept it.

## Basis for Budget Estimate

Estimate of natural gas tax revenue is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction.

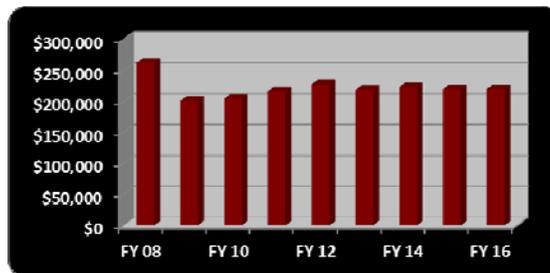
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>	
FY 08	\$262,001	31.89%	
FY 09	\$200,553	-23.45%	
FY 10	\$204,342	1.89%	
FY 11	\$216,472	5.94%	
FY 12	\$227,592	5.14%	
FY 13	\$218,433	-4.02%	
FY 14	\$223,235	2.20%	*Estimated
FY 15*	\$220,000	-1.45%	**Budgeted
FY 16**	\$220,000	0.00%	

## Discussion

The gas utility tax is one of several utility tax revenues for the City. Currently, the City collects utility tax from water, electric and gas utilities operating within the City. The tax is minor revenue for the General Fund and is of generally low volatility. It is affected by new construction.

### History of Gas Utility Tax Collections



# Local Communications Services Tax

## Revenue Description

The Communications Services Tax was enacted to restructure and consolidate taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium.

The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

A county or municipality may, by ordinance, levy a local communications tax. The City levies the maximum rate of 5.22%.

## Legal Basis for Revenue

Florida Statutes Chapter 202

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2003-02

## Special Requirements

A city cannot levy the maximum rate and also require that the provider obtain building permits. Miami Gardens does not require such permits.

## Fund/Account Number

General Fund

01-00-00-315-510-00

## Use of Revenue

General Fund, unrestricted. Miami Gardens has pledged this revenue as security on several revenue bond issues.

## Method/Frequency of Payment

Tax is collected by the State of Florida Department of Revenue who has the sole authority to audit the providers. The collections are remitted to the City on a monthly basis.

## Basis for Budget Estimate

Estimate of communications services tax revenue for budgeting purposes is made by the State Department of Revenue and posted online during July.

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$3,788,720	26.47%
FY 09	\$4,061,914	7.21%
FY 10	\$3,994,708	-1.65%
FY 11	\$4,426,216	10.80%
FY 12	\$3,669,763	-17.09%
FY 13	\$3,438,720	-6.30%
FY 14	\$2,757,382	-19.81%
FY 15*	\$3,595,576	30.40%
FY 16**	\$2,496,000	-30.58%

\* Estimated

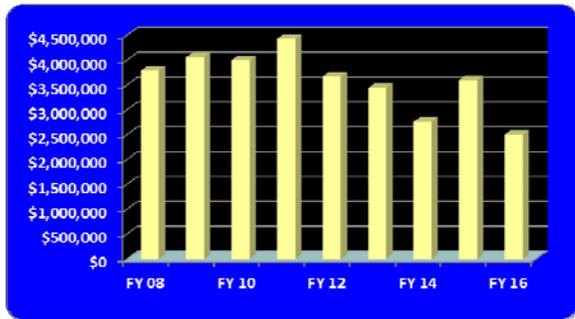
\*\* Budgeted

**Discussion**

The Communications Services Tax has been one of the more difficult revenues for the City since its inception. As many of the local providers were miscoding their remittances to the state and the revenue was being diverted to Miami-Dade County instead of Miami Gardens.

The City and Miami-Dade County entered into an interlocal agreement whereby the County would give the City the amount of the State estimate and the City would transfer to the County all revenue directly collected by the State. This agreement expired at the end of FY 2005-2006. At that time, staff budgeted an amount that was reflective of the actual revenue received. Since that date at the City's request, the State has been undertaking audits of the providers within the City and revenue has significantly increased and in FY 2011 due to State audit, the City received more than \$700,000 in retro payment due to miscoding. Due to legislature changes of how telecommunication tax is to be assessed, revenue has since then decreased in FY 2012. FY 15 increase is attributed to audit performed by the State and the City received an adjustment of over \$1 million in retro taxes.

**History of Communications Services Tax Collections**



# Local Business License Tax

## Revenue Description

The Local Business Tax is levied by cities and counties for the privilege of conducting or managing any business, profession, or occupation within its jurisdiction. Tax proceeds are considered general revenue to the local government. The Business Tax is not a regulatory fee and does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination or inspection.

## Legal Basis for Revenue

Florida Statutes Chapter 205

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinances 2003-01, 2004-08-24, 2004-20-36, 2005-05-43, 2006-02-83, 2007-06-112 and 2007-18-124.

## Special Requirements

None.

## Fund/Account Number

General Fund

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 1<sup>st</sup>. Businesses starting during the year must obtain the license prior to opening or face penalties. There is no prorating of the tax for mid-year licenses.

## Basis for Budget Estimate

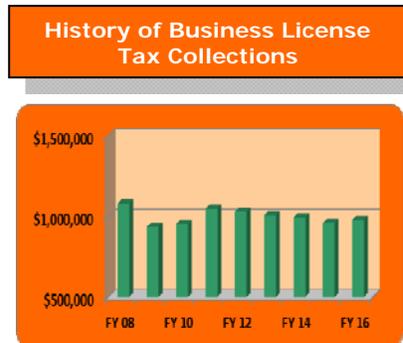
Estimate for the business license tax is made by staff based on current holders and an anticipated new business activity.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>	
FY 08	\$1,078,384	32.82%	
FY 09	\$934,161	-13.37%	
FY 10	\$954,886	2.22%	
FY 11	\$1,047,248	9.67%	
FY 12	\$1,029,151	-1.73%	
FY 13	\$1,007,525	-2.10%	
FY 14	\$994,211	-1.32%	
FY 15*	\$960,000	-3.44%	*Estimated
FY 16**	\$980,000	2.08%	**Budgeted

## Discussion

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



**Business Tax Schedule**

For the purposes of this section, inventory shall mean the average selling value of annual inventory owned by the business, exclusive of excise tax. License tax fees for the following business occupations and/or professions are hereby levied and imposed as follows, provided that no license or combination of licenses for a single entity at a single business location shall exceed thirty thousand dollars (\$30,000.00).

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

**B. BUSINESS LICENSE TAX**

<b>A</b>	
(10) Abstract, Title, Title Insurance, Prop Closing . . .	Each \$ 150.00
(20) Activity Coordinators/Directors – Recreation . . .	Each \$ 100.00
(30) Adolescent/Teen Recreation Centers . . .	Each \$ 100.00
(40) Advertising Products and Services . . .	Each \$ 100.00
(50) Ambulance Service . . .	Each \$ 100.00
(60) Amusement Centers . . .	Each \$ 200.00
(70) Amusement Centers 1 to 25 Machines . . .	\$ 200.00
(80) Amusement Centers 26 to 50 Machines . . .	\$ 300.00
(90) Amusement Centers 51 to 75 Machines . . .	\$ 450.00
(100) Amusement Centers 76 to 100 Machines . . .	\$ 500.00
(110) Amusement Centers over 100 machines . . .	Each \$ 7.00
(120) Amusement Machines-Distributors . . .	Each \$ 125.00
(130) Amusement Machines – as accessory use . . .	Each \$ 30.00
(140) Amusement Park per Machine . . .	Each \$ 100.00
(150) Amusement Parks 1 . . .	Each \$ 100.00
(160) Animal Grooming . . .	Each \$ 100.00
(170) Animal Clinic/Hospital . . .	Each \$ 100.00
(180) (Open)	\$
(190) (Open)	\$
(200) Animal Kennel . . .	Each \$ 200.00
(210) Answering Service . . .	Each \$ 100.00
(220) Antique Shop . . .	Each \$ 125.00
(230) Apartment Unit . . .	Each \$ 6.00
(240) Archery/Gun Range . . .	Each \$ 100.00
(250) Armored Car Service . . .	Each \$ 100.00
(260) Astrologers/Clairvoyants . . .	Each \$ 150.00
(270) Auction Companies/Store . . .	Each \$ 700.00
(280) Auctioneers . . .	Each \$ 40.00

(290)	Auto Dealers Rentals Cars 1 to 25 . . .		\$	100.00
(300)	Auto Dealers Rentals Cars over 25 . . .	Each	\$	9.00
(303)	Auto Dealer New . . .		\$	200.00
	Plus per \$ 1,000.00 or fraction of inventory (Max \$ 5,000.00) . . .		\$	13.00
(305)	Auto Dealer Used . . .		\$	200.00
	Plus per \$ 1,000.00 or fraction of inventory (Max \$ 5,000.00) . . .		\$	13.00
(310)	Auto Detailing . . .	Each	\$	100.00
(320)	Auto Driving School . . .	Each	\$	100.00
(330)	Auto Painting and Body . . .	Each	\$	80.00
(340)	Auto Shipping Agency . . .	Each	\$	100.00
(350)	Auto Tag Agency . . .	Each	\$	60.00
(360)	Auto Wrecking . . .	Each	\$	80.00
<b>B</b>				
(370)	Bakery's – As Accessory Use . . .	Each	\$	100.00
(380)	Bakery's – Retail . . .	Each	\$	100.00
(390)	Bakery's – Wholesale . . .	Each	\$	100.00
(400)	Ballroom/Dance Club (as permitted by Code) . . .	Each	\$	100.00
(410)	Banquet/Party Caterers . . .	Each	\$	40.00
(420)	Banquet/Party Caterers – As Accessory Use . . .	Each	\$	50.00
(430)	Barber Shop – for each access activity . . .	Each	\$	30.00
(440)	Barber Shop – up to 5 chairs . . .		\$	100.00
(450)	Barber Shop – each chair over 5 chairs . . .	Each	\$	10.00
(460)	Bar/Lounge (No dancing or entertainment . . .	Each	\$	200.00
(470)	Beauty Shop – for each access activity . . .	Each	\$	50.00
(480)	Beauty Shop/Nail Salon – 1-5 technicians/operators . . .		\$	100.00
(490)	Beauty Shop/Nail Salon – Additional technicians/operators . . .	Each	\$	10.00
(500)	Bicycle, Scooter, Moped, etc. (sales, rental & repairs) . . .	Each	\$	100.00
(510)	Billiard Hall – table . . .	Each	\$	15.00
(520)	Billing Service . . .	Each	\$	125.00
(530)	Bingo Hall . . .	Each	\$	250.00
(540)	Blood Bank/Storage Facility . . .	Each	\$	200.00
(550)	Blueprinting . . .	Each	\$	100.00
(560)	Boats for Sale/Rentals . . .	Each	\$	100.00
(570)	Boiler/Machine/Foundries – Shops . . .	Each	\$	100.00
(580)	Bondsmen Professional (cash) . . .	Each	\$	350.00

<b>(590)</b>	Bondsmen Professional (surety) . . .	Each	\$	150.00
<b>(600)</b>	Bowling Alley – lane . . .	Each	\$	25.00
<b>(610)</b>	Broker – Cemetery . . .	Each	\$	125.00
<b>(620)</b>	Brokerage Firms – Commodities . . .	Each	\$	150.00
<b>(630)</b>	Brokerage Firms – Stocks, Bonds . . .	Each	\$	150.00
<b>(640)</b>	Brokerage Firms –Yachts . . .	Each	\$	100.00
<b>(650)</b>	Brokers - Mortgage Loans . . .	Each	\$	150.00
<b>(660)</b>	Brokers - Customs and Others . . .	Each	\$	125.00
<b>(670)</b>	Brokers – Futures and Options . . .	Each	\$	125.00
<b>(680)</b>	Burglar Alarm/Monitoring Companies . . .	Each	\$	100.00
<b>(690)</b>	Bus Companies – intrastate only . . .	Each	\$	125.00
<b>(700)</b>	Bus Companies – per bus . . .	Each	\$	50.00
 <b>C</b>				
<b>(710)</b>	Canteen Wagon or Café – vehicle . . .	Each	\$	100.00
<b>(720)</b>	Car Wash (permanent structures as permitted by Zoning Only . . .	Each	\$	80.00
<b>(730)</b>	Carpenter Shops . . .	Each	\$	100.00
<b>(740)</b>	Carpet and Rug Cleaning . . .	Each	\$	90.00
<b>(750)</b>	Carpet Installation . . .	Each	\$	100.00
<b>(760)</b>	Carpet Sales (no inventory) . . .	Each	\$	100.00
<b>(770)</b>	Cemetery/Mausoleum . . .	Each	\$	120.00
<b>(780)</b>	Check Cashing Store . . .	Each	\$	200.00
<b>(790)</b>	Chemical Toilets . . .	Each	\$	100.00
<b>(800)</b>	Child Care Services . . .	Each	\$	40.00
<b>(810)</b>	Concrete Mixer – truck . . .	Each	\$	40.00
<b>(820)</b>	Consultants . . .	Each	\$	150.00
<b>(830)</b>	Contractors – Building (for Office Only) . . .	Each	\$	120.00
<b>(840)</b>	Contractors – General (for Office Only) . . .	Each	\$	120.00
<b>(850)</b>	Contractors – Specialty (for Office Only) . . .	Each	\$	100.00
<b>(860)</b>	Contractors –Sub Building (for Office Only) . . .	Each	\$	100.00
<b>(870)</b>	Convalescents/Nursing Home. . .	Each	\$	80.00
<b>(880)</b>	Country Club. . .	Each	\$	450.00
<b>(890)</b>	Credit Bureaus. . .	Each	\$	100.00
 <b>D</b>				
<b>(900)</b>	Data Processing – Service Agency . . .	Each	\$	125.00

<b>(910)</b>	Data Processing – Software Development . . .	Each	\$	150.00
<b>(920)</b>	Dealers – Secondhand Firearms . . .	Each	\$	200.00
<b>(930)</b>	Dealers – Secondhand Goods/Consignment . . .	Each	\$	125.00
<b>(940)</b>	Delivery Services . . .		\$	100.00
<b>(950)</b>	Delivery Services – vehicles . . .	Each	\$	20.00
<b>(960)</b>	Dialysis Centers . . .	Each	\$	200.00
<b>(970)</b>	Disc Jockey (see Entertainment) . . .	Each	\$	100.00
<b>(980)</b>	Dressmaker and alterations . . .	Each	\$	100.00
<b>(990)</b>	Dry Cleaning Plant Each . . .	Each	\$	100.00
<b>(1000)</b>	Dry Cleaning Plant – Pick up station . . .	Each	\$	100.00
<b>E</b>				
<b>(1010)</b>	Electric Light and Power Companies . . .	Each	\$	500.00
<b>(1020)</b>	Employment Agencies . . .	Each	\$	125.00
<b>(1030)</b>	Entertainment – Mobile (Clown/Magician, Ect.) . . .	Each	\$	100.00
<b>(1040)</b>	Escort Service . . .	Each	\$	300.00
<b>(1050)</b>	Express Companies - Intrastate . . .	Each	\$	225.00
<b>(1060)</b>	Exterminators . . .	Each	\$	
<b>F</b>				
<b>(1070)</b>	Financial Institutions – Banks and Trust Companies . . .	Each	\$	250.00
<b>(1080)</b>	Financial Institutions – Building and Loan Associations . . .	Each	\$	250.00
<b>(1090)</b>	Financial Institutions – Money Lenders Except Banks . . .	Each	\$	250.00
<b>(1100)</b>	Financial Institutions – Mortgage Loan Company . . .	Each	\$	200.00
<b>(1110)</b>	Financial Institutions – Personal Finance Company . . .	Each	\$	250.00
<b>(1120)</b>	Fire Extinguisher Services . . .	Each	\$	125.00
<b>(1130)</b>	Flea Market . . .	Each	\$	1,500.00
<b>(1140)</b>	Florist . . .	Each	\$	100.00
<b>(1150)</b>	Funeral Home . . .	Each	\$	250.00
<b>(1160)</b>	Furniture Refinishers . . .	Each	\$	100.00
<b>G</b>				
<b>(1170)</b>	Gas Companies – Selling bottled gas . . .	Each	\$	100.00
<b>(1180)</b>	Gas Companies – Selling thru pipeline . . .	Each	\$	400.00
<b>(1190)</b>	Golf Course . . .	Each	\$	400.00
<b>(1200)</b>	Golf Driving Ranges-Miniature Golf . . .	Each	\$	120.00
<b>(1210)</b>	Gravel, Sand, Sod, Dirt – Sales . . .	Each	\$	100.00

**H**

(1220)	Halls for Hire . . .	Each	\$	150.00
(1230)	Health Club . . .	Each	\$	125.00
(1240)	Home Health Care Services . . .	Each	\$	100.00
(1250)	Hospitals up to 50 beds . . .		\$	375.00
(1260)	Hospitals over 50 beds – Beds . . .	Each	\$	5.00
(1270)	Hotels, Lodging Houses and Motels – Room . . .	Each	\$	4.00
(2690)	House Cleaning (See 2690 Windows and House Cleaning . . .			

**I**

(1280)	(Open)			
(1290)	(Open)			
(1300)	Import and/or Export Company. . .	Each	\$	125.00
(1310)	Instructional Classes. . .	Each	\$	125.00
(1320)	Insurance Adjustor	Each	\$	60.00
(1330)	Insurance Agency Office – Located in City. . .	Each	\$	125.00
(1340)	Insurance Agent	Each	\$	80.00
(1350)	Insurance Companies. . .	Each	\$	200.00
(1360)	Insurance – Title (with an office) . . .	Each	\$	125.00
(1370)	Interior Decorators. . .	Each	\$	120.00

**J**

(1380)	Janitorial. . .	Each	\$	125.00
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**L**

(1390)	Labor Union Organizations . . .	Each	\$	250.00
(1400)	Landscaping/Gardening . . .	Each	\$	125.00
(1420)	Laundromat – Machine . . .	Each	\$	5.00
(1430)	Lawn Maintenance . . .	Each	\$	125.00
(1440)	Lawn Maintenance – additional Vehicle or Truck . . .	Each	\$	20.00
(1450)	Leasing – Equipment, Trucks, Tractors . . .	Each	\$	200.00
(1460)	Leasing – Furniture, Tools, Electronics, Equipment . . .	Each	\$	200.00
(1470)	Limousine Service (Office ONLY) . . .	Each	\$	200.00
(1480)	(Open)			
(1490)	Locksmiths . . .	Each	\$	125.00

**M**

(1500)	Machine Shops . . .	Each	\$	50.00
(1510)	Mail Order Business . . .	Each	\$	125.00
(1520)	Maintenance Companies . . .	Each	\$	125.00
(1530)	Manufacture and Manufacturing 1-10 people . . .		\$	150.00
(1540)	Manufacture and Manufacturing 11-25 people . . .		\$	100.00
(1550)	Manufacture and Manufacturing over 25 people . . .		\$	200.00
(1560)	Manufacture and Manufacturing,- truck if transporting . . .	Each	\$	50.00
(1570)	Marble and Granite Works . . .	Each	\$	100.00
(1580)	Massage Salon . . .	Each	\$	125.00
(1590)	Medical Clinics . . .	Each	\$	200.00
(1600)	Medical/Dental Labs . . .	Each	\$	200.00
(1610)	Merchant Retail . . .	Each	\$	200.00
	Plus per \$ 1,000 or Fraction Inventory (Max \$ 6,000) . . .		\$	13.00
(1630)	Merchants Wholesale . . .	Each	\$	150.00
	Plus per \$ 1,000 or Fraction Inventory (Max \$ 30,000) . . .		\$	0.75
(1650)	Messenger Service . . .	Each	\$	60.00
(1660)	Messenger Service - vehicle . . .	Each	\$	20.00
(1670)	Microfilm Storage . . .	Each	\$	150.00
(1680)	Mobile Home Park . . .	Each	\$	300.00
(1690)	Mobile Home Sales . . .	Each	\$	150.00
(1700)	Monuments and Tombstones . . .	Each	\$	100.00
(1710)	Motion Picture Theatre – 500 to 1,000 seats . . .		\$	375.00
(1720)	Motion Picture Theatre –over 1,000 seats . . .		\$	450.00
(1740)	Motion Picture Theatre – Candy and Popcorn Concession . . .		\$	40.00
(1750)	Moving Company with Storage . . .	Each	\$	150.00
(1760)	Music/Recording Studio . . .	Each	\$	120.00
	<b>N</b>			
(1770)	Newspaper Publishers Bureau Agency . . .	Each	\$	125.00
(1780)	Newspaper Publisher Daily . . .	Each	\$	200.00
(1790)	(Open)			
(1800)	Newspaper Publisher Weekly, Semi-Monthly or Monthly . . .	Each	\$	120.00
(1810)	Newsstands . . .	Each	\$	50.00
(1820)	Night Clubs . . .	Each	\$	400.00
(1830)	Nurseries Trees/Plants . . .	Each	\$	100.00

<b>P</b>			
(1840)	Packers/Shippers . . .	Each	\$ 100.00
(1850)	Packing House . . .	Each	\$ 80.00
(1860)	Parcel Drop Service . . .	Each	\$ 100.00
(1870)	Parcel/Messenger Deliver . . .	Each	\$ 60.00
(1880)	Parcel/Messenger Deliver - vehicle . . .	Each	\$ 10.00
(1890)	Parking Lots – 1 to 25 cars . . .		\$ 100.00
(1900)	Parking Lots – over 25 cars . . .		\$ 125.00
(1910)	Pawnbrokers . . .	Each	\$ 400.00
(1920)	(Open)		
(1930)	Photo Lab . . .	Each	\$ 125.00
(1940)	Photographers . . .	Each	\$ 100.00
(1950)	Photographers Studios – accessory use . . .	Each	\$ 125.00
(1960)	Photography Studios . . .	Each	\$ 100.00
(1970)	Piano Tuner . . .	Each	\$ 40.00
(1980)	Printing . . .	Each	\$ 125.00
(1990)	Private School less than 50 pupils . . .		\$ 100.00
(2000)	Private School more than 50 pupils . . .		\$ 150.00
(2010)	Production Studio . . .	Each	\$ 150.00
(2020)	Professionals . . .	Each	\$ 120.00
(2030)	Promoters . . .	Each	\$ 250.00
	<b>R</b>		\$
(2040)	Real Estate Broker with no Agents . . .		\$ 120.00
(2041)	Real Estate Broker with 2-4 Agents . . .		\$ 175.00
(2042)	Real Estate Broker with 5-25 Agents . . .		\$ 225.00
(2043)	Real Estate Broker with 26-60 Agents . . .		\$ 325.00
(2044)	Real Estate Broker with over 60 Agents . . .		\$ 525.00
(2050)	Real Estate Property Management . . .	Each	\$ 125.00
(2060)	(Open)		\$
(2070)	Rental Clothing and Uniforms . . .	Each	\$ 125.00
(2080)	Rental Furniture, Tools, Electronics, Equipment . . .	Each	\$ 125.00
(2090)	Repairs Watches and Jewelry . . .	Each	\$ 100.00
(2100)	Repairs – Appliances and Electronics . . .	Each	\$ 100.00
(2110)	Repairs – Automotive . . .	Each	\$ 125.00
(2120)	Repairs – Business Machines . . .	Each	\$ 100.00

(2130)	Repairs –Heavy Equipment . . .	Each	\$	125.00
(2140)	Repairs – Miscellaneous . . .	Each	\$	100.00
(2150)	Reproduction – Xerox Photocopy . . .	Each	\$	100.00
(2160)	Research Laboratories . . .	Each	\$	150.00
(2170)	Restaurants – 1 to 25 seats . . .		\$	100.00
(2180)	Restaurants – 26 to 100 seats . . .		\$	200.00
(2190)	Restaurants – 101 seats and over . . .		\$	300.00
(2200)	Restaurants – Drive-In . . .	Each	\$	100.00
(2210)	Retirement Adult Living – 1 to 25 beds . . .		\$	150.00
(2220)	Retirement Adult Living – 26 beds and over . . .		\$	300.00
(2230)	Rinks – Skating, Roller . . .	Each	\$	200.00
	<b>S</b>		\$	
(2240)	Sales Office No Stock . . .	Each	\$	100.00
(2250)	Salesperson . . .	Each	\$	100.00
(2260)	Sanitation – Truck . . .	Each	\$	100.00
(2270)	Secretarial Service . . .	Each	\$	120.00
(2280)	Security Companies . . .	Each	\$	125.00
(2290)	Septic Tank Cleaning . . .	Each	\$	150.00
(2300)	Service Station/Fuel Based . . .	Each	\$	100.00
(2310)	Service Station/Fuel Additional Pump . . .	Each	\$	5.00
(2320)	Sign Shops . . .	Each	\$	125.00
(2330)	Snack Bar as Accessory Use . . .	Each	\$	60.00
(2340)	Storage – 1 – 50 Units for Rent . . .		\$	150.00
(2350)	Storage –Over 50 Units for Rent . . .		\$	300.00
(2360)	Storage Warehouse . . .	Each	\$	120.00
(2370)	Storage Blasting Materials . . .	Each	\$	2,000.00
(2380)	Swimming Pool Maintenance . . .	Each	\$	125.00
(2390)	Swimming Pool Maintenance – Truck . . .	Each	\$	20.00
	<b>T</b>			
(2400)	Tanning Salon – 1 to 5 units . . .		\$	100.00
(2410)	Tanning Salon – As accessory use . . .		\$	50.00
(2420)	Tanning Salon – unit over 5 . . .	Each	\$	10.00
(2430)	Tattoo Parlor . . .	Each	\$	150.00
(2440)	Tax Preparation Service . . .	Each	\$	150.00

(2450)	Taxicab (Office Only) . . .	Each	\$	100.00
(2460)	(Open)			
(2470)	Taxidermists . . .	Each	\$	60.00
(2480)	Telecommunication Service . . .	Each	\$	100.00
(2490)	Telemarketing Sales . . .	Each	\$	100.00
(2500)	Telephone Companies . . .	Each	\$	300.00
(2510)	Television and Radio Station . . .	Each	\$	200.00
(2520)	Towing Service (Wrecking, Hauling, Salvage) . . .	Each	\$	80.00
(2530)	Transportation Private School - Vehicle . . .	Each	\$	50.00
(2540)	Travel Agency . . .	Each	\$	125.00
(2550)	Trucking or Transport Company . . .	Each	\$	150.00
(2560)	Trucking or Transport Company - Truck . . .	Each	\$	40.00
(2570)	Truck/Trailer Rental or Leasing . . .	Each	\$	150.00
(2580)	Truck/Trailer Rental or Leasing - Vehicle . . .	Each	\$	20.00
	<b>U</b>			
(2590)	Unclassified . . .	Each	\$	120.00
(2600)	Uniform Service (Towel, Linen, Diapers) . . .	Each	\$	125.00
(2610)	Upholsterer . . .	Each	\$	100.00
	<b>V</b>			
(2620)	Vehicle Leasing Company . . .	Each	\$	150.00
(2630)	Vehicle Showroom – New Vehicles	Each	\$	150.00
(2640)	Vehicle Showroom – Used Vehicles	Each	\$	200.00
(2650)	Vehicle Upholstery/Top Shop	Each	\$	125.00
(2660)	Vehicles Window Tinting . . .	Each	\$	125.00
(2670)	Vending Distributor . . .	Each	\$	125.00
(2680)	Vending – Machine as Accessory . . .	Each	\$	30.00
	Machine – 2 to 30 . . .		\$	12.00
	Machine – 31 to 100 . . .		\$	10.00
	Machine – 101 to 99,999 . . .		\$	8.00
	<b>W</b>			
(2690)	Windows and House Cleaning . . .	Each	\$	80.00
	<b>Other</b>			
	Licensing Application Fee (All name changes/address changes) . . .		\$	24.00
	Application Fee		\$	12.00

# Certificate of Use Fee

## Revenue Description

Revenue is derived from a fee charged annually for each business within the City. The certificate of Use process is used to ensure that each business is operating in accordance with the City's zoning laws. Annually, each business is visited to determine that the uses at that particular location have not changed and are still allowed under the zoning code.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

**Special Requirements:** None.

## Fund/Account Number

General Fund  
 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

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$282,967	7.66%
FY 09	\$309,731	9.46%
FY 10	\$384,850	24.25%
FY 11	\$411,123	6.83%
FY 12	\$424,311	3.21%
FY 13	\$421,368	-0.69%
FY 14	\$433,351	2.84%
FY 15*	\$433,400	0.01%
FY 16**	\$435,000	0.37%

\* 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.



### Fee Schedule

New Application Fee \$12.00

**Other fees:** (See next page)

**D. CERTIFICATE OF USE (C.U.) AND TEMPORARY CERTIFICATE OF USE (T. C. U.) FEES**

The following original fees shall be paid for all uses. The indicated renewal fee applies to those uses which are required to be renewed annually by Code or by Resolution. All non-renewable uses are issued permanent use certificates which shall remain valid for an unlimited time, unless revoked for cause, or abandoned, provided there is no change of use, ownership, or name, or that there is no enlargement, alteration or addition in the use or structure. An "upfront" processing fee equal to 50% of the total C. U. fee shall be assessed at the time of filing an application. The processing fee is non-refundable but shall be credited towards the final C. U. fee.

<b>1. AGRICULTURAL</b>		\$	165.90
<b>All uses, except as otherwise listed herein (C027)</b>			
Renewal		\$	157.50
<b>2. ALCOHOL &amp; SPECIAL PERMITS</b>			
<b>a. Bar and Lounge (R300)</b>		\$	84.77
<b>b. Night Clubs</b>		\$	525.00
<b>c. Private Clubs (R305)</b>		\$	191.52
<b>d. Restaurants (R307)</b>		\$	131.57
<b>3. BUSINESS, WHOLESALE AND RETAIL</b>			
<b>a. All uses (C005) except the following:</b>	Per s/f	\$	0.04
1. Minimum		\$	119.70
2. Renewal		\$	69.30
<b>b. Automobile, Recreational Vehicle, Boat, Truck, etc. rental and sales from open lot or combined open lots and building (C006)</b>	Per s/f	\$	0.04
1. Minimum		\$	119.70
2. Renewal		\$	201.60
<b>c. Automobile used parts yard, Commercial (C007)</b>	Per s/f	\$	0.04
Minimum		\$	119.70
<b>d. Change of owner of restaurant liquor/beer/wine in conjunction with restaurants, grocery store, etc. (C026)</b>		\$	119.70
Renewal		\$	69.30
<b>e. Incinerators, Junkyards, Slaughterhouses, Bulk Storage (R112)</b>		\$	791.70
<b>f. Products and Utility Plants (R501) initial fee</b>	Per 30,000 s/f	\$	292.95
<b>4. RESIDENTIAL</b>			
<b>a. Apartments, Hotels, Motor Hotels and all multiple family uses per building.</b>			
1. (C003)	4-50 units	\$	72.45
2. (C021)	51-100 units	\$	87.15
3. (C022)	101-200 units	\$	99.75
4. (C023)	201 units or more	\$	113.40
<b>b. Home Office (C042)</b>		\$	31.50
Renewal		\$	18.90
<b>c. Private School, Charter School, Day Nursery, Convalescent and Nursing Home, Hospital. Assisted Congregate Living Facilities (ACLF) and developmentally disabled home care. (C004)</b>		\$	119.70
Minimum (C040)		\$	63.00
<b>5. UNUSUAL USES, SPECIAL PERMITS, BUSINESS AND INDUSTRIAL USE VARIANCE</b>			
<b>a. Airports, Commercial Dumps Permit, Racetracks &amp; Stadiums (C010)</b>		\$	554.40
Renewal		\$	201.60
<b>b. All unusual uses (C009), except the following:</b>		\$	278.25
Renewal		\$	211.05
<b>c. Cabaret, Nightclub, Liquor Package Store (C011)</b>		\$	367.50
Renewal		\$	332.85
<b>d. Churches (A026)</b>		\$	119.70
Renewal		\$	63.00
<b>e. Circus or Carnival and Special Events (C013)</b>	Per week	\$	232.05
Renewal		\$	232.05
<b>f. Lot Clearing, subsoil preparation (C032)</b>		\$	138.60
1. Renewal		\$	126.00
2. Tent use		\$	31.50
<b>g. Open Lot uses (C014)</b>		\$	165.90
Renewal		\$	132.30
<b>h. Rock Quarries, Lake Excavation and/or filling thereof (C012)</b>		\$	435.75
Renewal		\$	211.05

**A. ADMINISTRATIVE CHARGES**

1. **Change of Use, Business Ownership or Name**  
When there is a change of use, business ownership, or name, the fee shall be the original fee listed for the use of the property.
  
2. **Failure to Renew**  
Certificate of Use(s) or Temporary Certificate of Use(s) not renewed on or before the renewal or expiration date will be assessed (A069 & MP40):
  - a. CU, TCU or TCC
  - b. Violations \$ Double Fee  
188.53
  
3. **Inspection Fee**
  - a. When an inspection is necessary prior to the issuance of a CU(s), an inspection fee shall be charged for each inspector who is required to make a field inspection. (C024) \$ 74.48
  - b. TCU(s) will be charged at a fee equal to the Final CU(s) cost in addition to the inspection fee. This fee will be required, regardless of the length of time the TCU(s) is needed; up to ninety (90) days for the CU(s) and up to sixty (60) days for the TCU(s). (C034) \$ 70.92
  
4. **Occupancy without Certificate of Use(s) (ZDB1)** \$ 198.45
  
5. **Maximum Fees** \$ 791.70  
The maximum fee for a CU provided no violations exists at the time of CU. (C500)
  
6. **Refunds**  
No refunds shall be made of fees paid for use permits. In case of error, adjustments may be made by the Director of Development Services & Code Compliance/Building Official.

# **Landlord Permit Fee**

## **Revenue Description**

Revenue is derived from a permit required of all property owners who rent their property for residential use.

## **Legal Basis for Revenue**

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2005-04-52 and Resolution 2005-41-218

## **Special Requirements**

None.

## **Fund/Account Number**

General Fund

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.

<b>Collection History</b>		
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$157,398	4.22%
FY 09	\$196,691	24.96%
FY 10	\$163,609	-16.82%
FY 11	\$191,829	17.25%
FY 12	\$173,488	-9.56%
FY 13	\$184,033	6.08%
FY 14	\$162,595	-11.65%
FY 15*	\$165,000	1.48%
FY 16**	\$168,000	1.82%

\*Estimated

\*\* Budgeted

## **Discussion**

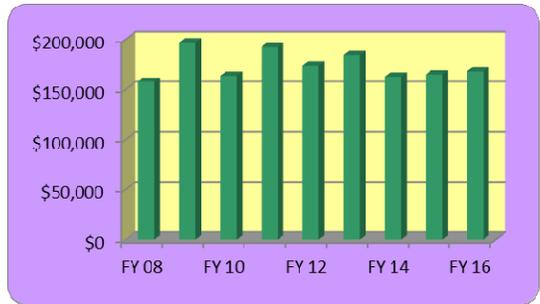
The landlord permit was initiated by the City as a means to control property maintenance by absentee landlords. As part of the process, the City inspects each rental property annually to ensure that all property codes are being met. A major push to register landlords was made in FY-09 and continues.

**Fee Schedule**

Application Fee	\$12.00		
Single Family dwelling per year, per unit	\$66.15		
Single-Family dwelling renewal (if no code violations)		\$49.61	
Multi-Family dwellings w/more than one unit	first unit	\$55.13	each
additional unit	\$26.25		
Multi-Family Dwelling renewal (if no code violations)			
first unit	\$38.59		
each additional unit	\$15.00		
Re-Inspection Fee	\$26.25		
Ordinance Violation			
Civil - per day	\$250.00		
Criminal – per day	\$500.00		
	+60 days jail		

**Late Fee:** Fee due April 1<sup>st</sup>. After April 1<sup>st</sup>, 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

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$41,285	-48.36%
FY 09	\$44,358	7.44%
FY 10	\$52,300	17.90%
FY 11	\$70,396	34.60%
FY 12	\$77,196	9.66%
FY 13	\$90,745	17.55%
FY 14	\$134,069	47.74%
FY 15*	\$130,632	-2.56%
FY 16**	\$110,000	-15.79%

\* Estimated

\*\* Budgeted

### Discussion

The lien release and search fees are revenues designed to recover the cost of this specialized service. It grew significantly during the real estate boom FY-06 and FY-07, but took a dive in FY-08. With foreclosure actions being processed by banking institutions, increase in this service was experienced in FY 2013 and especially in FY 2014.



### Fee Schedule

Lien Search Fees

Flat Fee 5-7 days

\$50.00

# Lien Reduction Fee

## Revenue Description

Revenue is derived from a fee levied on all requests for reductions/releases of liens, including the Lien Amnesty program. This includes the \$262.50 fee to apply for a lien reduction. The fees are designed to recover the actual cost for providing this specialized service.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4  
 City Ordinance 2004-12-28

## Special Requirements

None.

## Fund/Account Number

General Fund  
 01-00-00-341-301-00

## Use of Revenue

General Fund, unrestricted.

## Method/Frequency of Payment

Fee is paid in advance to the City's Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

## Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical trends.

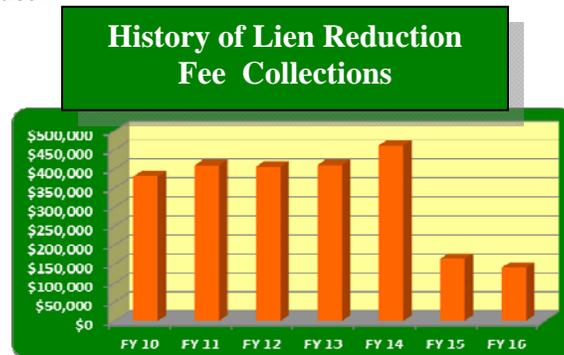
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09	\$271,220	
FY 10	\$379,919	40.08%
FY 11	\$408,931	7.64%
FY 12	\$405,850	-0.75%
FY 13	\$410,298	1.10%
FY 14	\$461,183	12.40%
FY 15*	\$162,589	-64.75%
FY 16**	\$140,000	-13.89%

\* 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 continues into FY-15 but began to see a decline as most cases have been settled.



## Fee Schedule

Lien Reduction Application Fee	\$262.50
Lien Amnesty Application Fee	\$82.95
Release of Lien Fee after foreclosure	\$1,000.00

## **Bid Specification Charge**

### **Revenue Description**

Revenue is derived from the sale of certain bid plans and contract specifications to potential bidders. The fee varies and is designed to cover the cost of reproducing said plans. Fee varies to reflect the actual cost to the City of reproducing the plans and specifications.

### **Legal Basis for Revenue**

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

### **Special Requirements**

Plans and specifications are available in PDF form, this makes them available on DemandStar where they are free to members.

### **Fund/Account Number**

General Fund

01-00-00-341-300-00

### **Use of Revenue**

General Fund, unrestricted.

### **Method/Frequency of Payment**

Charge is paid at the time the plans and specifications are purchased from the Purchasing Office.

### **Basis for Budget Estimate**

Estimate for budgeting purposes is made by the City's staff based on historical trends and known projects for the coming fiscal year.

#### **Collection History**

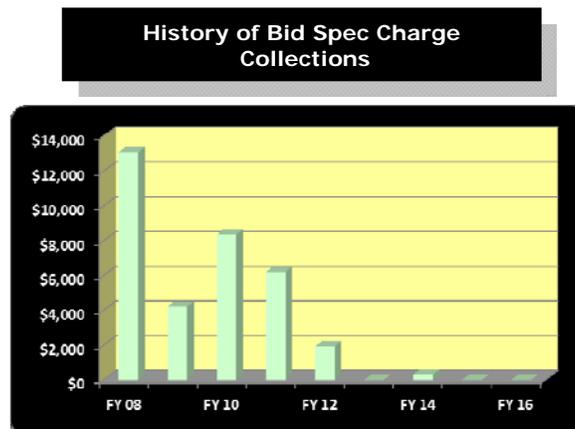
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$13,055	60.46%
FY 09	\$4,200	-67.83%
FY 10	\$8,350	98.81%
FY 11	\$6,200	-25.75%
FY 12	\$1,925	-68.95%
FY 13	\$0	-100.00%
FY 14	\$300	100.00%
FY 15*	\$0	-100.00%
FY 16**	\$0	0.00%

\*Estimated

\*\* Budgeted

### **Discussion**

The Bid spec charge is minor revenue designed to recover the cost of this specialized service. Generally, the City provides free bid documents through DemandStar; however, occasionally, the documents cannot be shared on Compact Disc and must be reproduced mechanically. Because of this, the fee collection amounts are very erratic.



## **State Revenue Sharing**

### **Revenue Description**

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

- Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;
- Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);
- Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;
- Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than \$6,000;
- Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;
- Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;
- Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

### **Legal Basis for Revenue**

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132, 92-184, 92-319, 93-233, 93-71, 94-2, 94-146, 94-218, 94-353, 95-417.

Florida Statutes §218.23

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

### **Special Requirements**

For FY 2015, 24.52% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens recognized 75.36% in the General Fund as general revenue.

### **Fund/Account Number**

General Fund

01-00-00-335-120-00

### **Use of Revenue**

General Fund, unrestricted.

### **Method/Frequency of Payment**

Revenue is received form the State on a monthly basis with an extra "True-Up" amount after the year closes. Revenue has declined significantly in FY 09 & FY 10 but since then has gradually showed slightly increase and FY 15 is projected to be at the level of FY 08. FY16 is from the projection by the State reflecting an increase.

### **Basis for Budget Estimate**

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections.

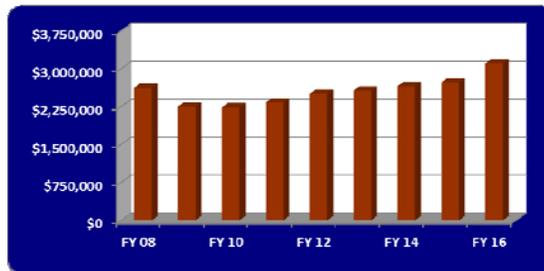
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>	
FY 08	\$2,625,165	-7.77%	
FY 09	\$2,252,799	-14.18%	
FY 10	\$2,236,155	-0.74%	
FY 11	\$2,331,332	4.26%	
FY 12	\$2,509,877	7.66%	
FY 13	\$2,569,013	2.36%	
FY 14	\$2,654,654	3.33%	* Estimate
FY 15*	\$2,728,756	2.79%	** Budgeted
FY 16**	\$3,105,945	13.82%	

### Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. Because it is composed on sales, gas and other state collected revenues dependent on the economy.

### History of State Revenue Sharing Collections



# 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.

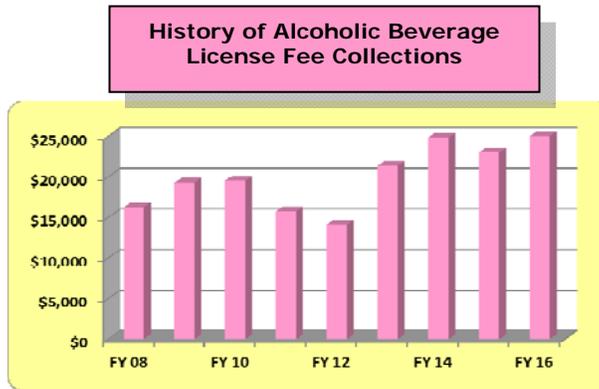
## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$16,213	18.79%
FY 09	\$19,244	18.69%
FY 10	\$19,501	1.34%
FY 11	\$15,713	-19.42%
FY 12	\$14,080	-10.39%
FY 13	\$21,328	51.48%
FY 14	\$24,834	16.44%
FY 15*	\$23,000	-7.39%
FY 16**	\$25,000	8.70%

\* Estimated  
 \*\* Budgeted

## Discussion

This is minor revenue that does not yet have a very predictable pattern.



## **Half-Cent Sales Tax**

### **Revenue Description**

The 1/2-cent Sales tax is a state-shared revenue. In 1982, the local government half-cent sales tax program was created to provide an additional income for municipalities beyond ad valorem and utility taxes. Eligibility requirements are outlined in §218.63, F.S. as follows:

- Meet incorporation criteria in §165.061, F.S.,
- Meet millage limitation requirements outlined in §200.065, F.S.

### **Legal Basis for Revenue**

Laws of Florida, Chapters 82-154, 83-299, 85-342, 86-166, 87-6, 87-101, 87-548, 87-239, 88-119, 90-93, 91-112, 92-319, 93-207, 94-245

Florida Statutes §218.63

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account Number:** General Fund

01-00-00-335-180-00

### **Use of Revenue**

The proceeds may be used for general public expenditures.

### **Method/Frequency of Payment**

The Department of Revenue distributes funds from the Local Government Half-Cent Sales Tax Clearing Trust Fund (created §218.61, F.S.) directly to the city by Electronic Fund Transfer (EFT). Payments are received by the City monthly.

### **Basis for Budget Estimate**

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections.

### **Discussion**

The ½-Cent Sales Tax is the second largest continuing source of revenue to the City's General Fund. Collections took a dramatic drop in FY-09 and FY10 as the recession bottomed out. Since then this revenue has been steadily increasing each year.

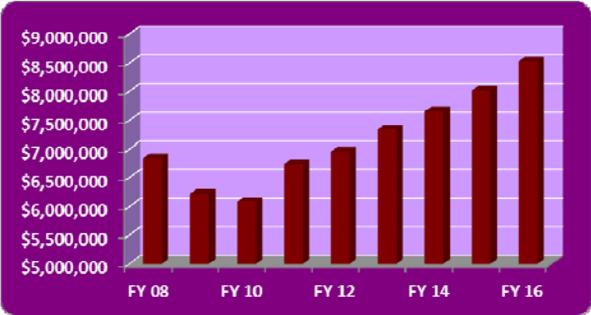
#### **Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$6,841,860	-2.30%
FY 09	\$6,222,531	-9.05%
FY 10	\$6,086,022	-2.19%
FY 11	\$6,735,085	10.66%
FY 12	\$6,955,225	3.27%
FY 13	\$7,337,557	5.50%
FY 14	\$7,657,123	4.36%
FY 15*	\$8,014,226	4.66%
FY 16**	\$8,532,881	6.47%

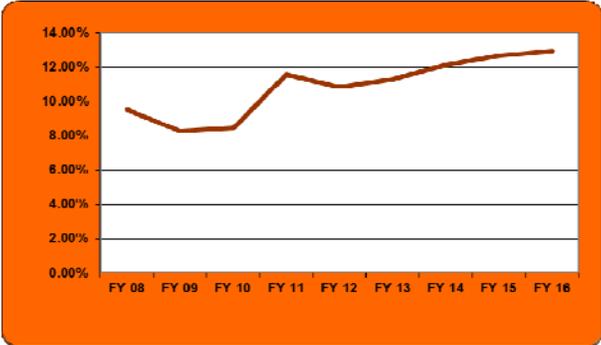
\* Estimated

\* Budgeted

### History of 1/2-Cent Sales Tax Collections



### History of 1/2-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

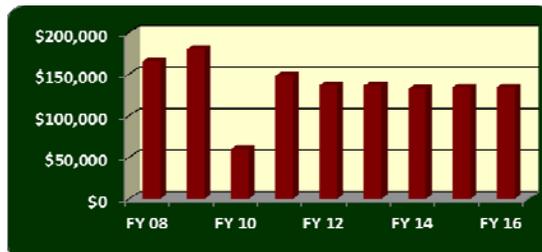
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$165,170	47.72%
FY 09	\$179,921	8.93%
FY 10	\$60,074	-66.61%
FY 11	\$147,746	145.94%
FY 12	\$136,403	-7.68%
FY 13	\$136,228	-0.13%
FY 14	\$132,102	-3.03%
FY 15*	\$134,000	1.44%
FY 16**	\$134,000	0.00%

\* Estimated  
 \* Budgeted

## Discussion

The County Business License Tax is minor City revenue first received in FY-04. Revenue received in July FY 2009 should have been for FY 2010. Due to accounting error not recognized at year end, it affected FY 2010 revenue. Subsequent receipts seem to have leveled off at a consistent level.

**History of County Business License Tax Collections**



# General Fund Overhead Charges

## Revenue Description

As part of the City's internal charge system, the General 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.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$982,360	(6.05%)
FY 09	\$970,426	(1.21%)
FY 10	\$1,290,544	32.98%
FY 11	\$1,408,809	9.16***
FY 12	\$1,095,364	(22.25%)
FY 13	\$1,085,745	(0.88%)
FY 14	\$1,349,358	24.28%
FY 15*	\$1,019,630	-24.44%
FY 16**	\$1,040,025	2.00%

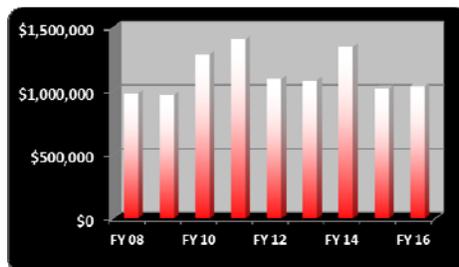
\* Estimated  
 \*\* Budgeted  
 \*\*\*General Service was re-combined into the General Fund

## Discussion

The internal chargeback or cost allocation system was developed in order to ensure that all Funds paid their fair share of overhead costs. In this way, a more accurate financial picture of the Funds' operations can be portrayed. Changes in the collected levels generally reflect an increasing sophistication of the formula and the inclusion of additional components.

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 future years.

**History of the General Fund's Overhead Charges to other**



## Non-Criminal Traffic Fines

### Revenue Description

Court costs and fees for civil traffic infractions as determined by statute with 25% to the General Fund of the State of Florida and 75% to the municipality that issued the ticket. These fees are collected by the Clerk of Courts for Miami-Dade County and the City's portion is remitted on a monthly basis.

### Legal Basis for Revenue

Florida Statutes §1318.18 and §318.1215

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2007-16-122

### Special Requirements

None.

### Fund/Account Number

General Fund

01-00-00-351-500-00

### Use of Revenue

General Fund, unrestricted.

### Method/Frequency of Payment

The City's portion of the traffic fine is paid monthly by the Miami Dade County Clerk of Court.

### Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$100,543	-11.28%
FY 09	\$269,834	168.38%
FY 10	\$206,488	-23.48%
FY 11	\$304,432	47.43%
FY 12	\$467,670	53.62%
FY 13	\$435,147	-6.95%
FY 14	\$304,878	-29.94%
FY 15*	\$187,043	-38.65%
FY 16**	\$225,799	20.72%

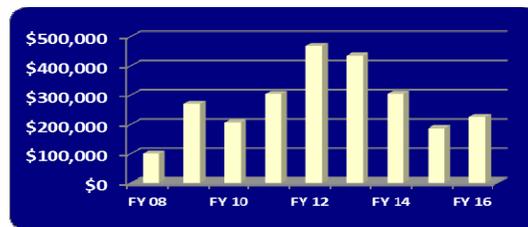
\* Estimated

\*\* Budgeted

### Discussion

This revenue has been reducing for the past two years attributed to less tickets being issued and cases being dismissed by the Clerk of the Court.

### History of Traffic Fine Revenue



### Fees

The schedule of non-criminal traffic fines is as follows:

<i>Speeding MPH Over Speed Limit</i>	<i>Paid Within 30 Days</i>	<i>Paid After 30 Days</i>
6-9	\$144.00	\$160.00
10-14	\$219.00	\$235.00
15-19	\$269.00	\$285.00
20-29	\$294.00	\$310.00
30/More	\$369.00	\$385.00

If the case goes to Court, the Judge can impose a fine of up to \$500.

For other fines, call the Miami-Dade Clerk of Court.

## **Parking Fines**

The City receives a portion of all parking ticket violations written within its municipal borders. These fines are paid to the Miami-Dade County Clerk of Court and remitted to the City monthly.

### **Legal Basis for Revenue**

Florida Statutes §166.231, §318  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

### **Special Requirements**

None.

### **Fund/Account Number**

General Fund  
 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**

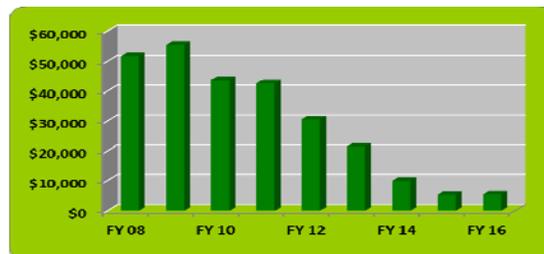
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$51,739	
FY 09	\$55,588	
FY 10	\$43,709	-21.37%
FY 11	\$42,610	-2.51%
FY 12	\$30,618	-28.14%
FY 13	\$21,470	-29.88%
FY 14	\$10,002	-53.41%
FY 15*	\$5,305	-46.96%
FY 16**	\$5,400	1.79%

\* Estimate  
 \*\* Budgeted

### **Discussion**

This revenue has been reducing in the past few three years. One of the reason is that less tickets are being issued and the other reason is that tickets are being dismissed from the Clerk of the Court.

#### **History of Parking Fine Revenue to the General Fund**



# School Crossing Guard Fines #1

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes (Traffic Code), must be returned to the local government in which the infraction occurred and be used for School Crossing guard expenses.

## Legal Basis for Revenue

Florida Statutes §166.231, 318.21

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

Funds must be used to fund a school crossing guard program.

**Fund/Account Number:** GF: 01-00-00-351-300-00

## Use of Revenue

General Fund. Funds must be used to fund a school crossing guard program.

## Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

## Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$329,362	
FY 09	\$326,525	
FY 10	\$321,924	-1.41%
FY 11	\$276,604	-14.08%
FY 12	\$279,527	1.06%
FY 13	\$226,040	-19.13%
FY 14	\$205,769	-8.97%
FY 15*	\$195,061	-5.20%
FY 16**	\$195,000	-0.03%

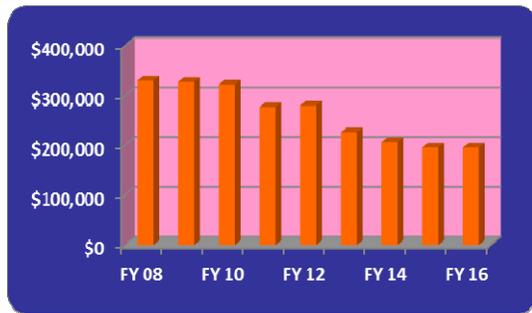
\* Estimated

\*\* Budgeted

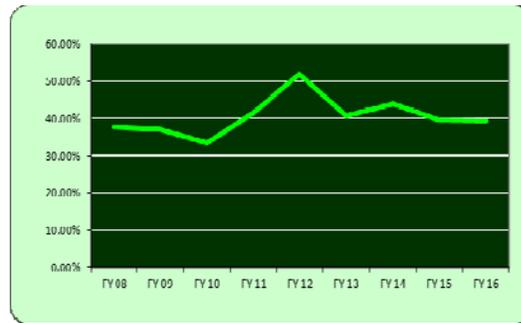
## Discussion

The revenue covers less than 50% of the costs of the program. Depends on the citations being issued or collected it affects the revenue for the fiscal year.

**History of School Crossing Guard 1 Revenue to the General Fund**



**Percentage of all School Crossing Revenues Compared to Actual School Crossing Program Expenditures**



## School Crossing Guard Fines #2

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes, must be returned to the local government where the infraction occurred to be used for School Crossing guard expenses.

### Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account #:** GF: 01-00-00-351-200-00

### Use of Revenue

General Fund. Fund must be used to fund a school crossing guard program.

### Method/Frequency of Payment

Traffic fines are forwarded by check monthly by the Miami Dade County Clerk of Court.

### Basis for Budget Estimate

Estimate based on historical receipts.

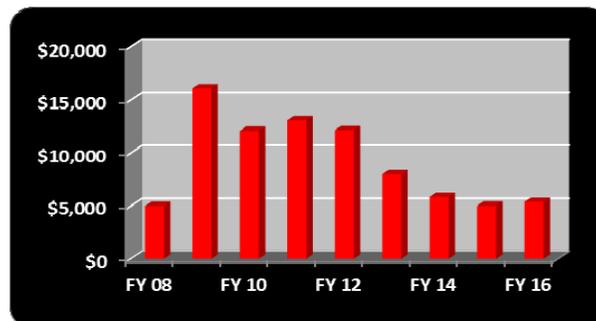
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% Increase/ (Decrease)</i>
FY 08	\$5,002	0.64%
FY 09	\$16,056	220.99%
FY 10	\$12,092	-24.69%
FY 11	\$13,086	8.22%
FY 12	\$12,153	-7.13%
FY 13	\$8,044	-33.81%
FY 14	\$5,869	-27.04%
FY 15*	\$5,035	-14.21%
FY 16**	\$5,400	7.25%

\* Estimated

\*\* Budgeted

### History of School Crossing Guard 2 Revenue to the General Fund



# 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

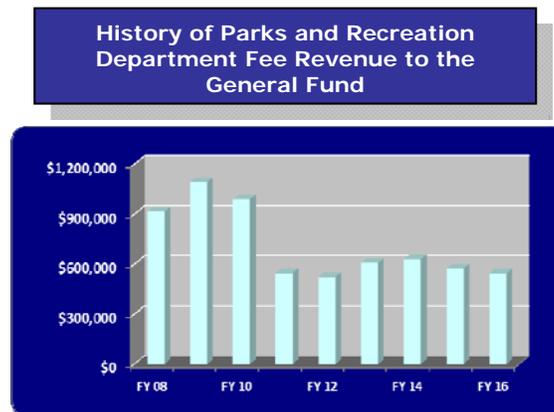
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$914,934	52.02%
FY 09	\$1,089,921	19.13%
FY 10	\$989,722	-9.19%
FY 11	\$544,594	-44.98%
FY 12	\$520,368	-4.45%
FY 13	\$606,962	16.64%
FY 14	\$628,947	3.62%
FY 15*	\$570,665	-9.27%
FY 16**	\$541,828	-5.05%

\* Estimate (Includes Donations)

\*\* Budgeted

## Discussion

Recreation revenues include fees charged for after-school programs, summer camps, daily admissions and facility rentals.



**Note: REGISTRATION FEES ARE NON REFUNDABLE**

## Program Fee

<b>COUNTY RESIDENT</b>				
<b>Program</b>	<b>Tuition</b>	<b>**Registration</b>	<b>1st Sibling</b>	<b>2nd Sibling</b>
Bid Whist Tournament (Individual)	\$ 19.00			
Bid Whist Tournament (Team)	\$ 24.00			
CMGYS Program- Baseball	\$ 73.00	\$ 10.00		
CMGYS Program- Basketball	\$ 73.00	\$ 10.00		
*CMGYS Program- Basketball - Adults Corporative (per team)				
CMGYS Program- Cheerleading	\$ 109.00	\$ 10.00		
CMGYS Program- Flag Football	\$ 43.00	\$ 10.00		
*CMGYS Program- Flag Football - Adults (per team)				
CMGYS Program- Football	\$ 109.00	\$ 10.00		
*CMGYS Program- Softball - Adults (per team)				
CMGYS Program- Sports Summer Camp	\$ 61.00	\$ 10.00	\$ 50.00	\$ 44.00
CMGYS Program- Track & Field	\$ 109.00	\$ 10.00		
Golden Gardens Club- Bronze (per month)	\$ 7.00			
Golden Gardens Club- Gold (per month)	\$ 31.00			
Golden Gardens Club- Silver (per month)	\$ 19.00			
Kid's Day Off -- Currently enrolled in AS	\$ 7.00			
Kid's Day Off -- Not currently enrolled in AS	\$ 12.00			
Parent and Tots (4 classes)	\$ 24.00			
Shining Stars After-School (includes \$10.00 to cover transportation)	\$ 48.00	\$ 10.00	\$ 37.00	\$ 32.00
Spring Camp Explosion	\$ 55.00	\$ 10.00	\$ 44.00	\$ 39.00
Summer Camp	\$ 67.00	\$ 10.00	\$ 56.00	\$ 51.00
Swim Lessons (8 Classes)	\$ 36.00			
Teen Adventure Summer Camp	\$ 36.00	\$ 10.00	\$ 25.00	\$ 20.00
Teen Spring Camp	\$ 55.00	\$ 10.00	\$ 44.00	\$ 39.00
Teen Winter Fun Camp	\$ 36.00	\$ 10.00	\$ 25.00	\$ 20.00
Water Aerobics (20 Classes)	\$ 36.00			
Water Aerobics (Drop in Class)	\$ 7.00			
Winter Wonderland Camp (6 days)	\$ 73.00	\$ 10.00	\$ 62.00	\$ 56.00
Youth Art Class (per month)	\$ 48.00			

<b>NON-COUNTY RESIDENT</b>				
<b>Program</b>	<b>Tuition</b>	<b>Registration</b>	<b>1st Sibling</b>	<b>2nd Sibling</b>
CMGYS Program- Baseball	\$ 91.00	\$ 10.00		
CMGYS Program- Basketball	\$ 91.00	\$ 10.00		
CMGYS Program- Cheerleading	\$ 169.00	\$ 10.00		
CMGYS Program- Flag Football	\$ 61.00	\$ 10.00		
CMGYS Program- Football	\$ 169.00	\$ 10.00		
CMGYS Program- Sports Summer Camp	\$ 79.00	\$ 10.00	\$ 68.00	\$ 63.00
CMGYS Program- Track & Field	\$ 169.00	\$ 10.00		
Kid's Day Off -- Currently enrolled in AS	\$ 19.00			
Kid's Day Off -- Not currently enrolled in AS	\$ 24.00			
Parent and Tots (4 classes)	\$ 24.00			
Shining Stars After-School (includes \$10.00 to cover transportation)	\$ 67.00	\$ 10.00	\$ 56.00	\$ 51.00
Spring Camp Explosion	\$ 73.00	\$ 10.00	\$ 62.00	\$ 56.00
Summer Camp	\$ 85.00	\$ 10.00	\$ 74.00	\$ 68.00
Swim Lessons (10 Classes)	\$ 48.00			
Teen Adventure Summer Camp	\$ 55.00	\$ 10.00	\$ 44.00	\$ 39.00
Teen Spring Camp	\$ 55.00	\$ 10.00	\$ 44.00	\$ 39.00
Teen Winter Fun Camp	\$ 55.00	\$ 10.00	\$ 44.00	\$ 39.00
Water Aerobics (20 Classes)	\$ 48.00			
Water Aerobics (Drop in Class)	\$ 9.00			
Winter Wonderland Camp (6 days)	\$ 91.00	\$ 10.00	\$ 80.00	\$ 75.00
Youth Art Class (per month)	\$ 58.00			

## Community Center Memberships

<b>COUNTY RESIDENT</b>				
<b>Entry Fee/Membership</b>	<b>Daily</b>	<b>One Month</b>	<b>Six Months</b>	<b>Annual</b>
Daily Entry Fee—Adult	\$ 13.00			
Daily Entry Fee—Senior	\$ 7.00			
Daily Entry Fee—Child	\$ 7.00			
Membership—Adult		\$ 46.00	\$ 246.00	\$ 486.00
Membership—Senior		\$ 33.00	\$ 175.00	\$ 350.00
Membership—Child		\$ 33.00	\$ 175.00	\$ 350.00
*Family Membership-4 people		\$ 97.00	\$ 525.00	\$ 1,036.00
Additional family member—child		\$ 26.00	\$ 137.00	\$ 279.00
<b>NON-COUNTY RESIDENT</b>				
<b>Entry Fee/Membership</b>	<b>Daily</b>	<b>One Month</b>	<b>Six Months</b>	<b>Annual</b>
Daily Entry Fee—Adult	\$ 26.00			
Daily Entry Fee—Senior	\$ 13.00			
Daily Entry Fee—Child	\$ 13.00			
Membership—Adult		\$ 94.00	\$ 506.00	\$ 999.00
Membership—Senior		\$ 67.00	\$ 360.00	\$ 718.00
Membership—Child		\$ 67.00	\$ 360.00	\$ 718.00
*Family Membership-4 people		\$ 200.00	\$ 1,078.00	\$ 2,130.00
Additional family member—child		\$ 53.00	\$ 279.00	\$ 572.00

## Community Center Rentals

<b>RESIDENTS RENTAL FEES - Hourly based</b>		
<b>Room/Space Rentals</b>	<b>Hourly Fee - Exempted</b>	<b>Hourly Fee - Taxed</b>
Hibiscus Room	\$ 52.00	\$ 56.00
Gardenia Room	\$ 41.00	\$ 44.00
Orchid Room	\$ 52.00	\$ 56.00
Palm Room	\$ 52.00	\$ 56.00
Birds of Paradise Room A	\$ 75.00	\$ 80.00
Birds of Paradise Room B	\$ 35.00	\$ 37.00
Birds of Paradise Room C	\$ 46.00	\$ 49.00
Birds of Paradise Room (Full)	\$ 139.00	\$ 149.00
Resource Center	\$ 52.00	\$ 56.00
Kitchen	\$ 23.00	\$ 25.00
Gymnasium	\$ 75.00	\$ 80.00
Exercise Studio A	\$ 52.00	\$ 56.00
Exercise Studio B	\$ 35.00	\$ 37.00
Auditorium (4hr. Minimum) - M-F 8am-6pm	\$ 110.00	\$ 118.00
Auditorium (4hr. Minimum) - Evenings, Sat & Sun	\$ 179.00	\$ 192.00
Track—with lights (2hr. Minimum)	\$ 69.00	\$ 74.00
Track—without lights - (2hr. Minimum)	\$ 52.00	\$ 56.00
Multipurpose Field —with lights - (2hr. Minimum)	\$ 69.00	\$ 74.00
Multipurpose Field—without lights - (2hr. Minimum)	\$ 52.00	\$ 56.00
Amphitheater (2hr. Minimum) - M-F 8am-6pm	\$ 151.00	\$ 162.00
Amphitheater (2hr. Minimum) - Evenings, Sat & Sun	\$ 208.00	\$ 223.00
Additional staff per event	\$ 21.00	\$ 22.00
<b>NON-RESIDENTS RENTAL FEES - Hourly based</b>		
<b>Room/Space Rentals</b>	<b>Hourly Fee - Exempted</b>	<b>Hourly Fee - Taxed</b>
Hibiscus Room	\$ 75.00	\$ 80.00
Gardenia Room	\$ 58.00	\$ 62.00
Orchid Room	\$ 75.00	\$ 80.00
Palm Room	\$ 75.00	\$ 80.00
Birds of Paradise Room A	\$ 110.00	\$ 118.00
Birds of Paradise Room B	\$ 52.00	\$ 56.00
Birds of Paradise Room C	\$ 69.00	\$ 74.00
Birds of Paradise Room (Full)	\$ 197.00	\$ 211.00
Resource Center	\$ 75.00	\$ 80.00
Kitchen	\$ 35.00	\$ 37.00
Gymnasium	\$ 110.00	\$ 118.00
Exercise Studio A	\$ 75.00	\$ 80.00
Exercise Studio B	\$ 52.00	\$ 56.00
Auditorium (4hr. Minimum) - M-F 8am-6pm	\$ 162.00	\$ 173.00
Auditorium (4hr. Minimum) - Evenings, Sat & Sun	\$ 237.00	\$ 254.00
Track—with lights (2hr. Minimum)	\$ 98.00	\$ 105.00
Track—without lights - (2hr. Minimum)	\$ 75.00	\$ 80.00
Multipurpose Field —with lights - (2hr. Minimum)	\$ 98.00	\$ 105.00
Multipurpose Field—without lights - (2hr. Minimum)	\$ 75.00	\$ 80.00
Amphitheater (2hr. Minimum) - M-F 8am-6pm	\$ 202.00	\$ 216.00
Amphitheater (2hr. Minimum) - Evenings, Sat & Sun	\$ 254.00	\$ 272.00
Additional staff per event	\$ 21.00	\$ 22.00

**Community Center Rentals (continued)**

<b>SECURITY DEPOSIT FEES - Event based</b>	
<b>Room/Space Rentals</b>	<b>Per Event</b>
Hibiscus Room	\$ 174.00
Gardenia Room	\$ 174.00
Orchid Room	\$ 174.00
Palm Room	\$ 174.00
Birds of Paradise Room A	\$ 174.00
Birds of Paradise Room B	\$ 174.00
Birds of Paradise Room C	\$ 174.00
Birds of Paradise Room (Full)	\$ 174.00
Resource Center	\$ 174.00
Kitchen	\$ 58.00
Gymnasium	\$ 174.00
Exercise Studio A	\$ 174.00
Exercise Studio B	\$ 174.00
Auditorium (4hr. Minimum) - M-F 8am-6pm	\$ 347.00
Auditorium (4hr. Minimum) - Evenings, Sat & Sun	\$ 347.00
Track—with lights (2hr. Minimum)	\$ 174.00
Track—without lights - (2hr. Minimum)	\$ 174.00
Multipurpose Field —with lights - (2hr. Minimum)	\$ 174.00
Multipurpose Field—without lights - (2hr. Minimum)	\$ 174.00
Amphitheater (2hr. Minimum) - M-F 8am-6pm	\$ 231.00
Amphitheater (2hr. Minimum) - Evenings, Sat & Sun	\$ 231.00
Additional staff per event	N/A

## Facility Rentals

PARK	FACILITY	DJ	RENTAL PRICE -- EXEMPT		RENTAL PRICE -- NON-EXEMPT	
			RENTAL FEE INSIDE & OUTSIDE (1-75 PEOPLE)	RENTAL FEE OUTSIDE (76-149 PEOPLE)	RENTAL FEE INSIDE & OUTSIDE (1-75 PEOPLE)	RENTAL FEE OUTSIDE (76-149 PEOPLE)
AJ KING	OUTSIDE	N	\$107.00	\$131.00	\$114.00	\$150.00
	INSIDE UP TO 182	Y	\$182.00	\$231.00	\$195.00	\$265.00
BRENTWOOD	PAVILION	Y	\$122.00		\$131.00	
	INSIDE (Capacity 40)	Y	\$107.00		\$114.00	
BENNET M. LIFTER	PAVILION	N	\$122.00		\$131.00	
	INSIDE (Capacity 50)	Y	\$107.00		\$114.00	
BUCCANNEER	OUTSIDE	N	\$107.00	\$131.00	\$114.00	\$150.00
	INSIDE (Capacity 75)	Y	\$160.00		\$171.00	
BUNCHE	OUTSIDE	Y	\$107.00	\$131.00	\$114.00	\$150.00
	INSIDE (Capacity 40)	Y	\$107.00		\$114.00	
CLOVERLEAF	OUTSIDE	N	\$107.00	\$131.00	\$114.00	\$150.00
	INSIDE (Capacity 80)	Y	\$160.00	\$231.00	\$171.00	\$265.00
MIAMI CAROL CITY	PAVILION	Y	\$122.00	\$143.00	\$131.00	\$163.00
	INSIDE (Capacity 182)	Y	\$182.00	\$231.00	\$195.00	\$265.00
MYRTLE GROVE	OUTSIDE	Y	\$107.00	\$131.00	\$114.00	\$150.00
	INSIDE (Capacity 40)	Y	\$107.00		\$114.00	
NORWOOD	OUTSIDE	Y	\$107.00	\$131.00	\$114.00	\$150.00
	INSIDE (Capacity 40)	Y	\$107.00		\$114.00	
ROLLING OAKS	PAVILION	N	\$122.00	\$143.00	\$131.00	\$163.00
	INSIDE (Capacity 80)	N	\$160.00		\$171.00	
SCOTT PARK	OUTSIDE	N	\$107.00	\$131.00	\$114.00	\$150.00
	N/A		\$0.00		\$0.00	

RENTAL FEES	Rental Fees -CMG rentals Large Events EXEMPT	Rental Fees -CMG rentals Large Events NON-EXEMPT
150-249 Participants	\$237.00	\$254.00
250-499 Participants	\$466.00	\$499.00
500-999 Participants	\$689.00	\$737.00
1000+ Participants	\$1,051.00	\$1,125.00

SECURITY DEPOSITS FEES	CMG Deposits Fees All Events
Up to 150 Participants	\$69.00
150-249 Participants	\$87.00
250-499 Participants	\$116.00
500-999 Participants	\$231.00
1000+ Participants	\$462.00

## Sports Rentals

<b>Facility Type</b>		<b>CMG -- Fee-Lighted Fees - Exempted</b>	<b>(2 Hr. Minimum) Fees - Non-Exempt</b>
Basketball	Hour	\$43.00	\$46.00
Cricket	Hour	\$73.00	\$78.00
	Add'l Hour	\$40.00	\$43.00
Football	Hour	\$73.00	\$78.00
	Add'l Hour	\$40.00	\$43.00
Lacrosse	Hour	\$73.00	\$78.00
	Add'l Hour	\$40.00	\$43.00
Soccer	Hour	\$73.00	\$78.00
	Add'l Hour	\$40.00	\$43.00
Softball	Org.-4 team minm	\$45.00	\$48.00
	One time game - under 4 teams	\$67.00	\$72.00
	Add'l Hour	\$34.00	\$36.00
Tennis	Hour-league	\$6.00	\$6.00
	Hour-youth	\$2.00	\$2.00
Volleyball	Per day-unlined	\$0.00	\$0.00

<b>Facility Type</b>		<b>CMG -- Fee-Non Lighted Fees - Exempted</b>	<b>(2 Hr. Minimum) Fees - Non-Exempt</b>
Basketball	Hour	\$33.00	\$35.00
Cricket	Hour	\$56.00	\$60.00
	Add'l Hour	\$30.00	\$32.00
Football	Hour	\$56.00	\$60.00
	Add'l Hour	\$30.00	\$32.00
Lacrosse	Hour	\$56.00	\$60.00
	Add'l Hour	\$30.00	\$32.00
Soccer	Hour	\$56.00	\$60.00
	Add'l Hour	\$30.00	\$32.00
Softball	Org.-4 team minm	\$35.00	\$37.00
	One time game - under 4 teams	\$52.00	\$56.00
	Add'l Hour	\$27.00	\$29.00
Tennis	Hour-league	\$5.00	\$5.00
	Hour-youth	\$2.00	\$2.00
Volleyball		\$33.00	\$35.00

# Sports Programming Fees

## Revenue Description

The City's Parks and Recreation Department provides a wide variety of youth sports. Prior to FY-10, most of these programs were run by the Optimist Club, what revenues there were got captured under miscellaneous parks revenue. Since we have assumed the control of these programs, a new revenue category has been created.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

## Special Requirements

None.

## Fund/Account Number

General Fund 01-00-00-347-203-00

## Use of Revenue

General Fund, unrestricted.

## Method/Frequency of Payment

Fees and charges are collected throughout the year in conjunction with each sport.

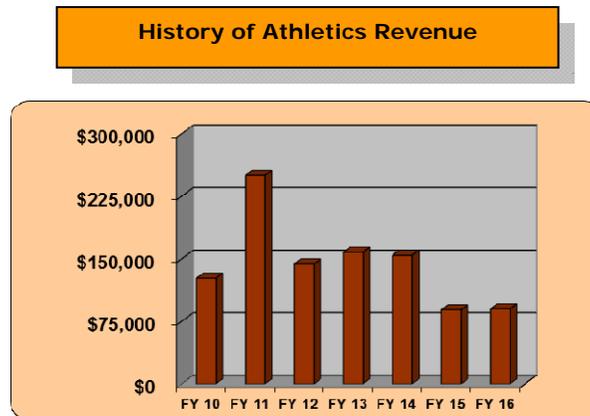
## Basis for Budget Estimate

Historical receipts and trend analysis.

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 10	\$126,715	
FY 11	\$250,000	97.29%
FY 12	\$143,893	-42.44%
FY 13	\$158,020	9.82%
FY 14	\$154,231	-2.40%
FY 15*	\$88,871	-42.38%
FY 16**	\$90,000	1.27%

\* Estimate (Includes Recreation donations)  
 \*\* Budgeted



# **Betty T. Ferguson**

## **Revenue Description**

FY-11 will be the first full year of operation for the new 55,000 square foot Betty J. Ferguson Community Center. The center has a plethora of activities including a gymnasium, indoor pool, fitness center and other amenities.

## **Legal Basis for Revenue**

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

**Special Requirements** None.

**Fund/Account Number** General Fund 01-00-00-347-204, 206 and 207.

**Use of Revenue** General Fund, unrestricted.

## **Method/Frequency of Payment**

Fees/charges are collected throughout the year in conjunction with each event or program.

**Basis for Budget Estimate** Historical trend analysis.

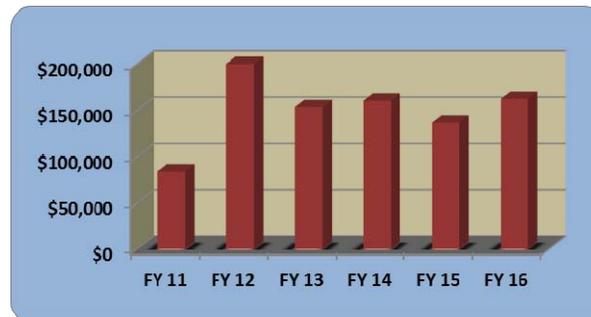
## **Collection History**

<i><b>Fiscal Year</b></i>	<i><b>Amount</b></i>	<i><b>% increase/ (Decrease)</b></i>
FY 11	\$84,096	
FY 12	\$205,449	144.30%
FY 13	\$152,977	-25.54%
FY 14	\$160,011	4.60%
FY 15*	\$136,940	-14.42%
FY 16**	\$161,940	18.26%

\* Estimate (Includes Grants)

\*\* Budgeted

**Betty T. Ferguson Center Revenue History**



## **Discussion**

Revenues include facility rentals, participant memberships, and contracted classes.

FEES: See page 342.

# Local Code Violations

## Revenue Description

City, County and State codes establish various fines for civil violations of ordinances and laws.

## Legal Basis for Revenue

Florida Statutes §166.231, §142.03, §316, §318

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2003-01

**Special Requirements:** None.

**Fund/Account #:** GF: 01-00-00-354-103-00

**Use of Revenue:** General Fund, unrestricted.

**Method/Frequency of Payment:** Per use

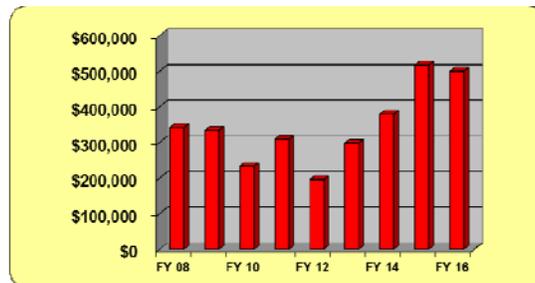
## Basis for Budget Estimate

Revenue estimated on historical collections and trend analysis adjusted by any planned code enforcement activity for the coming year that may increase fines and collections.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$341,089	149.40%
FY 09	\$333,469	-2.23%
FY 10	\$233,388	-30.01%
FY 11	\$309,349	32.55%
FY 12	\$195,867	-36.68%
FY 13	\$298,390	52.34%
FY 14	\$286,510	-3.98%
FY 15*	\$237,500	-17.11%
FY 16**	\$341,089	149.40%

### History of Code Enforcement Fine



## Discussion

Prior to becoming a City, Miami-Dade County estimated the revenue for local code violations to be in excess of \$600,000; however, the City's philosophy of working with violators impacted this figure considerably. In FY-08, the City began to actively enforce collection of the code enforcement magistrate's fines, resulting in a significant increase in collections. In FY-10, the City introduced an amnesty program to try and collect fines from large violators. While this has reduced the local code violation category, there has been a significant increase in the amnesty collections. In FY 2015 such collections began to reduce as most of the amnesty cases are closed out.

**Fees:** (See Next Page)

\* Estimated

\*\* Budgeted

## CODE COMPLIANCE DIVISION

### H. LOCAL CODE VIOLATIONS

1.	ABANDONED PROPERTY JUNK	\$	250.00
2.	ABANDONED PROPERTY ON PUBLIC PROPERTY	\$	250.00
3.	BUSINESS TAX RECEIPT	\$	100.00
4.	CERTIFICATE OF USE	\$	250.00
5.	COMMERCIAL VEHICLES	\$	500.00
6.	ERECTION OF BANNERS ON POLES	\$	250.00
7.	FAILURE TO MAINTAIN LANDSCAPING	\$	250.00
8.	FAILURE TO MAINTAIN LANDSCAPING, OVERGROWN GRASS ON PROPERTY AND RIGHT-OF-WAY	\$	250.00
9.	JUNK & TRASH ON PROPERTY	\$	250.00
10.	LANDLORD PERMIT	\$	250.00
11.	MAINTENANCE OF PROPERTY, BUILDINGS, STRUCTURES, WALLS, FENCES, SIGNS, PAVEMENT AND LANDSCAPING	\$	250.00
12.	MOTORIZED SCOOTERS, GO-PEDS, ALL TERRAIN VEHICLES AND DIRT BIKES	\$	500.00
13.	OPEN AIR STORAGE IN RESIDENTIAL-ZONED AND COMMERCIAL DISTRICT	\$	250.00
14.	PROHIBITED DISPLAY OF VEHICLES FOR SALE OR ADVERTISING DEVICES	\$	250.00
15.	PUBLIC SOLICITATION PROHIBITING THE COLLECTING, DISPLAYING OR SELLING OF MERCHANDISE OR SERVICES	\$	500.00
16.	REMOVAL OF SHOPPING CARTS	\$	250.00
17.	SELLING, VENDING IN PUBLIC RIGHT-OF-WAY NEAR PUBLIC SCHOOLS	\$	500.00
18.	SIDEWALK SOLICITATION OF BUSINESS	\$	500.00
19.	STORING, DEPOSITING JUNK & TRASH	\$	250.00
20.	SUB-DIVIDING SINGLE FAMILY	\$	500.00
21.	UNAUTHORIZED USE	\$	500.00
22.	WORK WITHOUT A PERMIT	\$	500.00

## **Alarm Permits**

### **Revenue Description**

This revenue results from the City's requirement that all audible burglar alarms in private homes and businesses be permitted prior to operation.

### **Legal Basis for Revenue**

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2004-06-22 and 2007-16-122

**Special Requirements:** None.

**Fund/Account #** GF: 01-00-00-329-100-00

**Use of Revenue:** General Fund, unrestricted.

### **Method/Frequency of Payment**

The fee is charged on an annual basis beginning April 27<sup>th</sup> through April 26<sup>th</sup> of the following year.

### **Basis for Budget Estimate**

Estimate for the budget is based on historical receipts, plus an estimate of new businesses coming on-line during the fiscal year.

#### **Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$33,819	-19.86%
FY 09	\$32,239	-4.67%
FY 10	\$35,867	11.25%
FY 11	\$20,046	-44.11%
FY 12	\$42,655	112.79%
FY 13	\$42,096	-1.31%
FY 14	\$57,734	37.15%
FY 15*	\$52,000	-9.93%
FY 16**	\$52,000	0.00%

\* Estimated

\*\* Budgeted

### **Discussion**

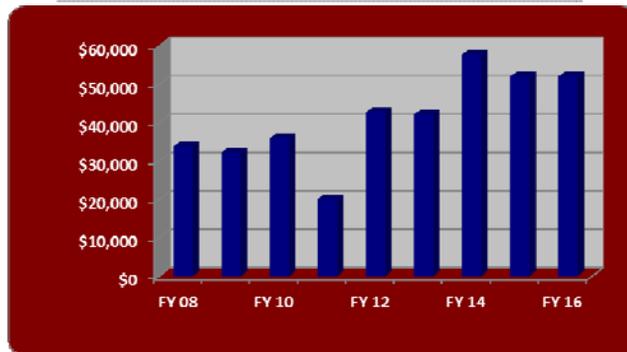
In FY 2012, the City has contracted the service to Crywolf when reduction of revenue was experienced in FY 2011. Since then, revenues have been increasing annually.

### **Fees**

Initial Registration Fee	\$37.00
Renewal Fee	\$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 Penalty-Unregistered Alarm
1st	\$0	\$50
2nd	\$0	\$100
3 <sup>rd</sup> & 4th	\$50	\$250
5 <sup>th</sup> & 6th	\$100	\$500
7 <sup>th</sup> 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

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$508,024	-49.79%
FY 09	\$234,224	-53.90%
FY 10	\$79,080	-66.24%
FY 11	\$45,423	-42.56%
FY 12	\$12,524	-72.43%
FY 13	\$10,340	-17.44%
FY 14*	\$9,435	-8.75%
FY 15*	\$5,913	-37.33%
FY 16**	\$6,000	1.47%

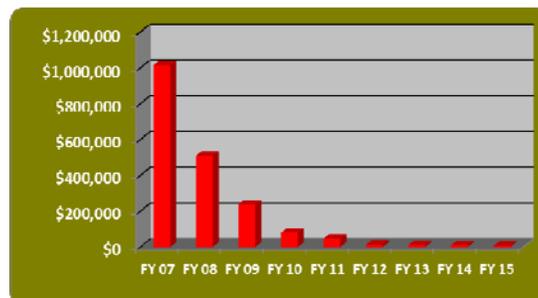
\* Estimated

\*\* Budgeted

### Discussion

The higher amounts received for FY-07 and FY-08 generally reflect the interest earned on bond issues prior to the expenditure of the proceeds and on significantly higher market rates for interest earnings. With continue low interest rate environment, the City projection of interest earnings become minimal.

#### History of Earned Interest Income Revenue to the General Fund



# Insurance Reimbursement

## Revenue Description

This revenue reflects claims paid to the City by its insurance carrier for reported losses and from private insurance carriers for claims of damage to City property by the public. Also included are receipts from other insurers when a private vehicle damages City property.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4  
 City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

None.

## Fund/Account Number

General Fund  
 01-00-00-369-903-00

## Use of Revenue

General Fund, unrestricted.

## Method/Frequency of Payment

Occasional. No set frequency of payment.

## Basis for Budget Estimate

Estimate for the budget is based on historical receipts and anticipated pending claims.

## Collection History

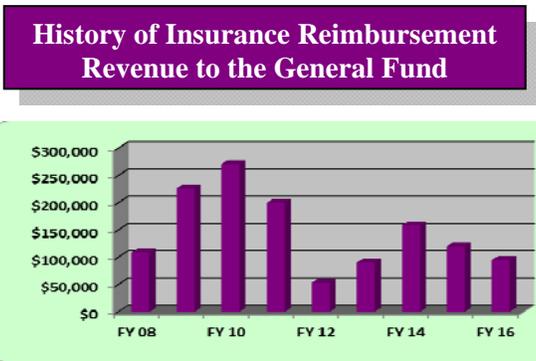
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$109,424	5446.07%
FY 09	\$226,341	106.85%
FY 10	\$271,026	19.74%
FY 11	\$200,319	-26.09%
FY 12	\$53,253	-73.42%
FY 13	\$90,217	69.41%
FY 14	\$158,798	76.02%
FY 15*	\$120,000	-24.43%
FY 16**	\$95,000	-20.83%

\* Estimated  
 \*\* Budgeted

## Discussion

This revenue is difficult to anticipate as it relates to actual damage recovery from claims. It remains a small revenue and is usually used to replace the lost or damaged equipment or property. The City carries a \$10,000 deductible, thus most claims do not rise to the level required for reimbursement from our insurance carrier. The City does pursue private carriers in the event that City property is damaged in a traffic accident. The large increase in FY-09 represents the City starting its own police department. This resulted in a spate of vehicle accidents the first year. Training has reduced these significantly.

Being a reimbursement for unknown levels of damage and theft, this revenue is difficult to predict with accuracy. Based on the prior three years, we have used a conservative estimate for budgeting purposes.



# Lobbyist Registration Fees

## Revenue Description

The City of Miami Gardens requires all lobbyists to register with the City each fiscal year. Registration is handled by the City Clerk. No lobbyist can address staff or City Council on any issue where City action is required unless they have registered.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2004-02-18

City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account Number:** General Fund  
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

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$5,750	9.52%
FY 09	\$4,250	-26.09%
FY 10	\$7,250	70.59%
FY 11	\$3,850	-46.90%
FY 12	\$1,750	-54.55%
FY 13	\$2,250	28.57%
FY 14	\$3,000	33.33%
FY 15*	\$2,250	-25.00%
FY 16**	\$2,250	0.00%

\* Estimated  
\*\* Budgeted

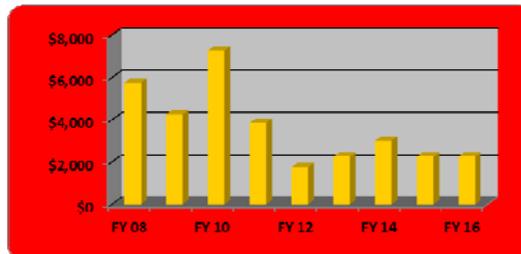
## Discussion

This minor revenue remains fairly stable as the number of lobbyists tends to be mostly repeat registrations. Occasionally, a new lobbyist will register, usually in conjunction with a re-zoning. In the early years of the City, there were many more lobbyists attempting to influence decisions; however, this has fallen off dramatically.

## Fees

One year registration \$250.00  
Late Report \$ 50.00

**History of Lobbyist Registration Revenue to the General Fund**



# Grants and Donations

## Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund and Grant Fund in FY 2013, most grants for capital improvements that were previously received in the General Fund are now managed in the CIP Fund and grants for a specific related expenses not involving staffing or normal operating expenses are recognized at the Grant Fund.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

None.

## Fund/Account Number

### General Fund

01-00-00-331-200-00 (Federal)  
 01-00-00-334-300-00 (State)  
 01-00-00-337-300-00 (Local)

### FY-11

01-00-00-337-202-00 Byrne Grant for Police  
 01-00-00-331-203-00 COPS Grant  
 01-00-00-334-710-00 Children's Trust

## Use of Revenue

General Fund. Restricted to the purpose for which it was received.

## Method/Frequency of Payment

Occasional. No set frequency.

## Basis for Budget Estimate

Estimate for the budget is based on approved grant awards and projected donations.

## Discussion

The history of grants and donations to the General Fund is very uneven. Until FY-07, most grants were recorded in the General Fund; however, as the City created additional funds, grants and donations were shifted to the appropriate receiving fund.

Increase in FY-10 is attributed to the City receiving over \$1,000,000 in ARRA grants for overtime in the police department which was received to assist in the security of the Super Bowl, Orange Bowl and the Pro Bowl. FY 11 and FY 12 is attributed to COPS grant awarded for additional 10 police officers. FY 16 increase is attributed to COPS IV awarded in FY 2015.

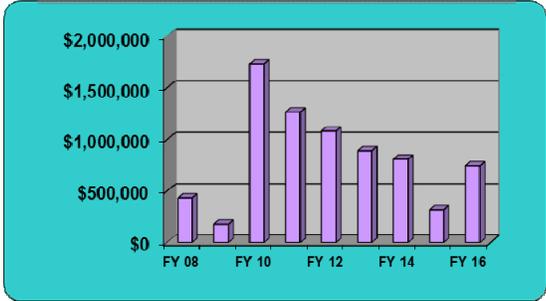
## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$433,157	97.87%
FY 09	\$175,656	-59.45%
FY 10	\$1,734,709	887.56%
FY 11	\$1,266,438	-26.99%
FY 12	\$1,081,193	-14.63%
FY 13	\$888,989	-17.78%
FY 14	\$807,834	-9.13%
FY 15*	\$315,987	-60.88%
FY 16**	\$743,763	135.38%

\* Estimated

\*\* Budgeted

**History of Grants and Donations  
Revenue to the General Fund**



# Jazz-in-the-Gardens Festival

## Revenue Description

Since 2006, the City has sponsored and run a spring Jazz festival. This is a 2-day event featuring major singing talent from across the nation. A major component in this festival is the raising of sponsorship funds to underwrite the events costs. The festival also brings in revenues from food and merchandise vendors. Ticket sales constitute the largest single source of revenue. In FY-10, the festival turned its first "profit" over \$100,000. For FY 15, the City recognized a profit of over \$450,000.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9

**Special Requirements:** None.

## Fund/Account Number

01-00-00-347-415-00 to  
 01-00-00-347-417-00

## Use of Revenue

General Fund. Unrestricted.

## Method/Frequency of Payment

Occasional. No set frequency.

## Basis for Budget Estimate

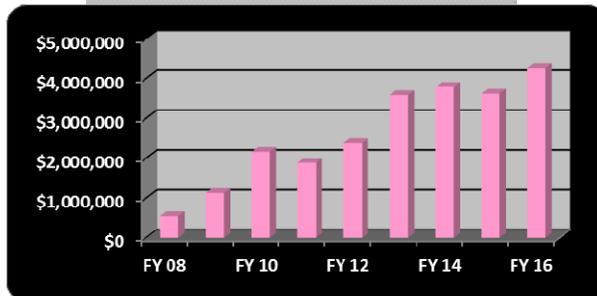
Estimate for the budget is based on past experience.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$545,878	75.15%
FY 09	\$1,127,065	106.47%
FY 10	\$2,163,267	91.94%
FY 11	\$1,884,826	-12.87%
FY 12	\$2,376,793	26.10%
FY 13	\$3,581,849	50.70%
FY 14	\$3,786,878	5.72%
FY 15*	\$3,616,733	-4.49%
FY 15**	\$4,250,000	17.51%

\* Estimated  
 \*\* Budgeted

**History of Grants and Donations Revenue to the General Fund**



## Discussion

The City's annual jazz festival has seen a dramatic increase in its size, attendance and funding since its inception in FY-06. In FY-10, the festival came in under budget. Since FY-11, the City engaged a professional sponsorship-raising firm to assist in fund raising.

# Passport Fees

## Revenue Description

The City processes passport applications for its residents and others. A portion of the fees charges become revenue to the City.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4  
 City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

## Fund/Account Number

General Fund  
 01-00-00-341-900-00

**Use of Revenue:** General Fund. Unrestricted.

## Method/Frequency of Payment

Daily.

## Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09	\$12,100	
FY 10	\$16,859	39.33%
FY 11	\$35,471	110.40%
FY 12	\$63,587	79.27%
FY 13	\$95,080	49.53%
FY 14	\$97,421	2.46%
FY 15*	\$126,022	29.36%
FY 16**	\$125,000	-0.81%

\* Estimated  
 \*\* Budgeted

## Discussion

This service is offered by the City and is handled by the Office of the City Clerk.

## Passport Fees

Expedited Service

Adults \$226.67 (\$187.72-U.S., \$43.95 to City)

Minors \$196.72 (\$152.72-US; \$43.35 to City)

Routine Service

Adults \$135.00  
 (\$110.00 to U.S., \$25.00 to City)

Minors \$105.00  
 (\$80.00 to U.S., \$25.00 to City)

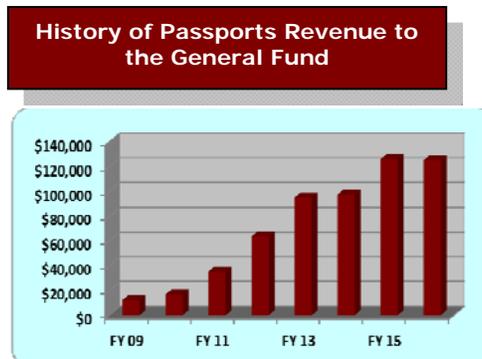
Passport Card \$55.00 (Adult)

Passport Card \$40.00 (per Child)

## Pictures:

\$10 - passport is being processed by the City of Miami Gardens

\$12 – pictures only



# 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**

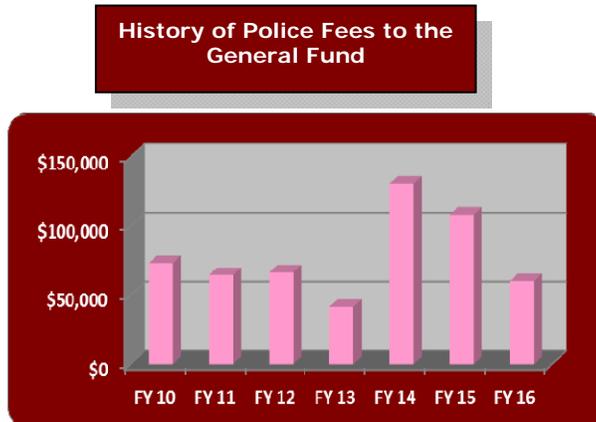
Estimate for the budget is based on historical collection levels.

Collection History		
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 10	\$73,095	
FY 11	\$64,393	-11.91%
FY 12	\$66,243	2.87%
FY 13	\$41,362	-37.56%
FY 14	\$130,529	215.58%
FY 15*	\$108,226	-17.09%
FY 16**	\$60,000	-44.56%

\* Estimated  
 \*\* Budgeted

**Discussion**

This minor revenue has remained steady. Off-Duty fees are accounted for separately. FY 14 and FY 15 revenue is higher are attributed to proceeds deposited from Property Room that expired the time limit.



## Police Department Fees

Service Fees	Amount	Note
One Sided document copy	\$.15 per page	FSS 119
Two Sided document copy	\$.20 per page	FSS 119
Police Report	\$.15 per page	
Motor Vehicle Accident Report	See above	
Certified Copies	\$1.00 per page	FSS 119
Local (Miami-Dade) records name check (Residents Only)	\$5.00	
Fingerprinting (Residents Only)	\$5.00	
Parade Permit; Block Party; Broadcast Permit (Noise Permit)	See: Misc. Revenues	
Zero Tolerance Signs	First sign free; \$15.00 ea addl.	
Pre-arrest Diversion administrative fees for participation in program	\$250.00	
Pre-arrest Diversion counseling fee	\$150.00 paid directly to service provider	
<b>*Off Duty Fees</b>	<b>Amount</b>	
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.

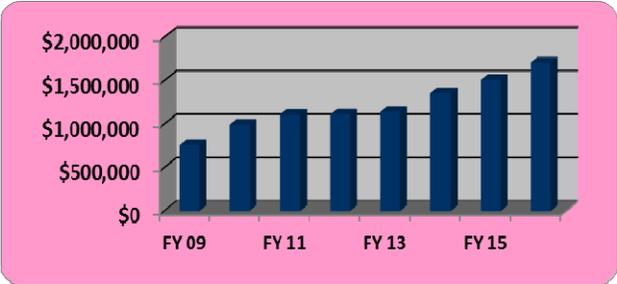
**Basis for Budget Estimate**

Estimate for the budget is based on historical collection levels.

Collection History		
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09	\$756,373	
FY 10	\$993,550	31.36%
FY 11	\$1,107,718	11.49%
FY 12	\$1,111,917	0.38%
FY 13	\$1,141,791	2.69%
FY 14	\$1,358,199	18.95%
FY 15*	\$1,509,028	11.11%
FY 16**	\$1,709,496	13.28%

\* Estimated  
 \*\* Budgeted

**History of Gardens' Off-Duty Police Fees**



**Discussion**

This revenue is a major source of extra funds for police officers who choose to work extra hours. Revenues continued to increase for the past few years.

## **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.

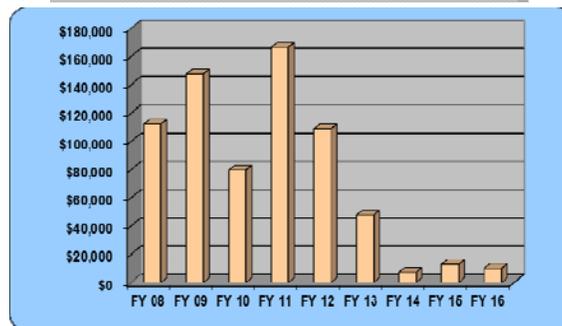
### **Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$112,181	-52.97%
FY 09	\$147,528	31.51%
FY 10	\$79,534	-46.09%
FY 11	\$166,599	109.47%
FY 12	\$108,571	-34.83%
FY 13	\$47,868	-55.91%
FY 14	\$7,125	-85.12%
FY 15*	\$13,049	83.14%
FY 16**	\$10,000	-23.37%

\* Estimated

\*\* Budgeted

### **History of Miscellaneous Revenue to the General Fund**



### **Discussion**

This minor revenue has experienced wide fluctuation due to the reclassifications of various revenue which at one time or another had been accounted for here.

## **Towing Fees** (Resolution #2011-50-1443)

**Fund/Account Number:** General Fund

01-00-00-329-700-00

Annual Towing Application Fee	\$525.00
Renewal Fee	\$367.50
Late Renewal Fee	\$682.50
Permit Decal (up to 10)	No charge
Permit Decal (>10)	\$2.63 each

## **City Clerk Fees**

Photocopies

< 21 pages	Free
> 20 pages	\$.15 per page
> 100 pages or major research :	Time & materials
E-Mail Agenda	No charge
Regular Agenda	No Charge
Full Agenda Package	\$30.00/year
CD of Minutes/Meeting	\$10.00
Red Light Camera Special Masters	\$150.00
Hearing administrative fee	

Major Research (>30 Actual cost plus \$20 overhead  
(Estimated in excess of 1/2 hour)  
(1/2 fee must be paid prior to work commencing)

## **Special Event Fees**

Resolution # 2011-66-1459:

**Fund/Account Number:** General Fund

01-00-00-329-600-00)

More than 30 days prior to event	
Small Activity/Event (<300)	\$157.50
Large Activity/Event (>300)	\$315.00
Less than 30 days prior to event	
Small Activity/Event (<300)	\$315.00
Large Activity/Event (>300)	\$630.00
Expedited 7-13 days	\$500.00
Expedited 0-6 days	\$1,000.00
Broadcast, block party; and Tent Sales	
Broadcast – Residential	\$10.50
Broadcast – Residential (<15 days)	\$21.00
Broadcast – Commercial	\$26.25
Block Party Permit	\$52.50
Broadcast – Commercial (<15 days)	\$52.50
Rental Tent Sale (Incl: Christmas, 4 <sup>th</sup> )	\$262.50
Special Evert – Non-Profit Corporation	
Small Activity/Event	\$105.00
Small Activity/Event (<15 days)	\$210.00
Large Activity/Event	\$210.00
Large Activity/Event (<15 days)	\$420.00

## **Registration of Vacant & Foreclosed Properties**

(Reso. # 2011-68-1461

**Fund/Account Number:** General Fund

01-00-00-369-905-00)

Annual Registration Fee	\$150.00
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## **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**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 10	\$48,344	
FY 11	\$0	-100.00%
FY 12	\$15,702	100.00%
FY 13	\$11,787	-24.93%
FY 14	\$14,313	21.43%
FY 15*	\$14,360	0.33%
FY 16**	\$14,000	-2.51%

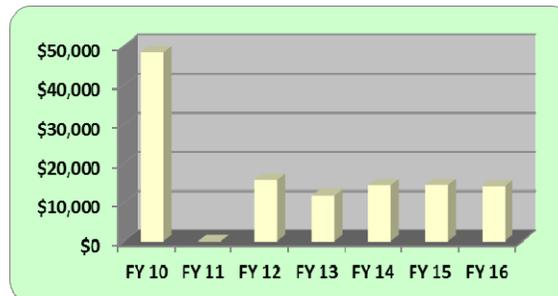
\* Estimated

\*\* Budgeted

### **Discussion**

Prior to FY-09, Rebates were lumped into the "Miscellaneous Revenue" classification. In FY-09, the City began a purchasing card program that provides for rebates if spending thresholds are met.

**History of Rebate Revenue in the General Fund**



## Other Non-Operating (Unreserved Fund Balance)

### Revenue Description

It is the City's policy to budget fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

### Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account #:** GF - 01-00-00-389-900-00

**Use of Revenue:** General Fund. Unrestricted.

**Method/Frequency of Payment:** N/A.

**Basis for Budget Estimate:** Prior year's audit.

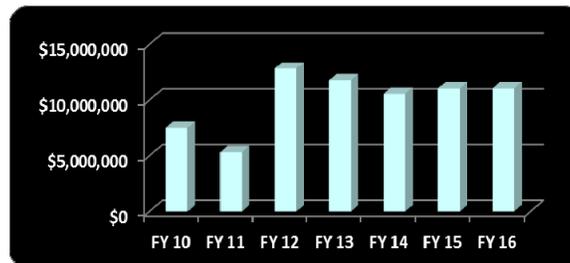
### Fund Balance History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 10	\$7,551,866	
FY 11	\$5,328,984	-29.43%
FY 12	\$12,823,884	140.64%
FY 13	\$11,752,729	-8.35%
FY 14	\$10,552,020	-10.22%
FY 15*	\$11,036,500	4.59%
FY 16**	\$11,036,500	0.00%

\* Estimated

\*\* Budgeted

**History of Unreserved Fund Balance in the General Fund**



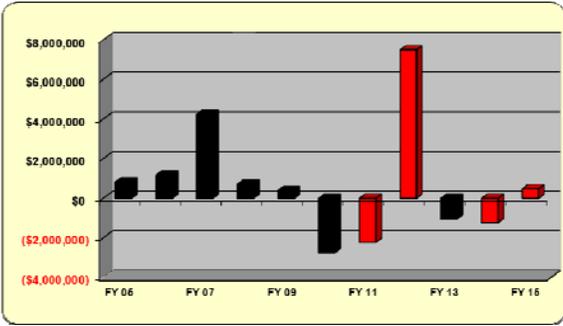
### Discussion

In FY-10 and FY 11, the revaluation of property coupled with several cuts in state revenue, lead to the use of fund balance at year-end. In FY-12, the City received a settlement from the County adding and increased its millage rate to re-build the fund balance.

**Increase/decrease in Fund Balance**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$820,802	1443.62%
FY 06	\$1,170,809	42.64%
FY 07	\$4,249,711	262.97%
FY 08	\$708,762	-83.32%
FY 09	\$403,885	-43.02%
FY 10	(\$2,736,736)	-777.60%
FY 11	(\$2,222,882)	-18.78%
FY 12	\$7,494,900	-437.17%
FY 13	(1,038,155)	-113.85%
FY 14	(\$1,233,709)	18.84%
FY 15	\$484,480	-139.27%

**History of Unassigned Fund Balance in the General Fund (Increase/Decrease)**



## **Red Light Camera Fines**

### **Revenue Description**

This revenue results from an agreement between the City of Miami Gardens and American Traffic Solutions to administer the City Red-Light Camera program. This program uses a series of camera to detect and report drivers running red lights at selected intersections throughout the City.

### **Legal Basis for Revenue**

Florida Constitution, Article VII, Section 2

Florida Statutes Chapters 166, 316.008

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-26-132; 2010-06-214; 2010-16-224

**Special Requirements:** None.

**Fund/Account Number:** General Fund

01-00-00-359-010-00

### **Use of Revenue**

General Fund, unrestricted.

### **Method/Frequency of Payment**

Payment is made to the City on a monthly basis.

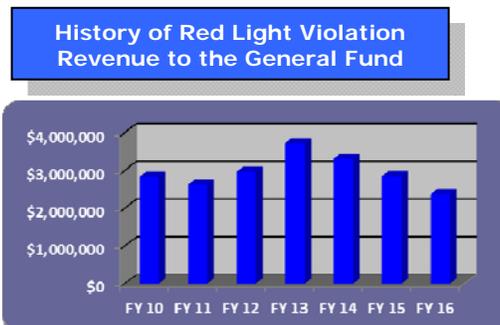
### **Basis for Budget Estimate**

Budget estimate is based on anticipated violations.

### **Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 10	\$2,838,464	
FY 11	\$2,621,822	-7.63%
FY 12	\$2,966,596	13.15%
FY 13	\$3,726,246	25.61%
FY 14	\$3,298,836	-11.47%
FY 15*	\$2,848,649	-13.65%
FY 16**	\$2,368,556	-16.85%

\* Estimated      \*\* Budgeted



### **Discussion**

City Council approved the Red-Light Camera Enforcement Program on May 23, 2007. The City entered into an agreement with American Traffic Solutions, Inc. to administer the program. The first five cameras became operational in January 2009. Two new cameras were installed in summer 2009.

In FY-10, the State Legislature adopted a statewide Red Light Camera Bill. They raised rates but cut the amount the City receives. This program began July 1, 2010. In FY-15 the City currently has 28 cameras. Appeals/disputes are handled by the County Court as well as the City depends on the number of days of delinquencies and when the appeals are filed.

### **State Fine:**

Red Light Camera Violation \$158      Administrative Hearing \$50

Court Fees Upheld – no Administrative Hearing \$75

Court Fees Upheld with Administrative Hearing \$150

# Certificate of Re-Occupancy Fee

## Revenue Description

As part of the City's code enforcement services, City Council established a program of inspection upon the sale of a residence. Prior to closing, a buyer must get a Certificate of Re-Occupancy.

In order to receive the certificate, a home buyer must make application to the Code Compliance Division to have the home inspected prior to the closing. The purpose of the inspection will be to verify that there are no outstanding zoning, use or setback violations on the property.

## Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter - Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2009-004-176

## Special Requirements

None.

## Fund/Account Number

General Fund

01-00-00-322

## Use of Revenue

General Fund. Unrestricted.

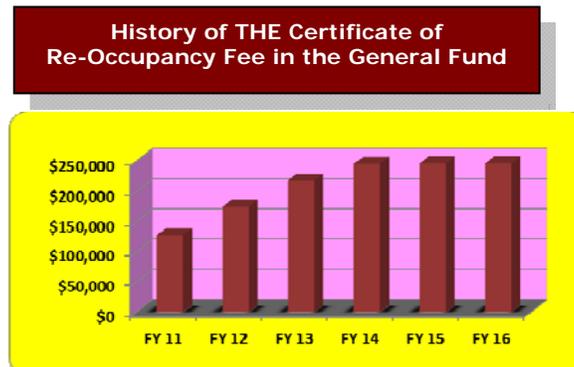
## Method/Frequency of Payment

Payment upon application.

## Basis for Budget Estimate

Historical receipts.

Collection History		
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 11	\$126,602	
FY 12	\$174,028	37.46%
FY 13	\$217,300	24.86%
FY 14	\$244,331	12.44%
FY 15*	\$245,000	0.27%
FY 16**	\$245,000	0.00%
* Estimated	** Budgeted	



## Discussion

In 2009, the City Council received many horror stories about foreclosed homes and their physical condition and continuing violations.

As a result, the City Council implemented a Certificate of Occupancy Certificate program requiring all home for sale, have a City-issued certificate prior to closing.

## FEES

Application Fee	\$175.00
Conditional Re-Occupancy	\$216.30
Re-Inspection Fee	\$27.30

## Slot Machine Revenues

### Revenue Description

This revenue results from an agreement between the City of Miami Gardens and Calder Race Course. On January 29, 2008, voters did, in fact, approve the addition of slot machines at the County's three pari-mutuel site, one of which is Calder Race Course in the City of Miami Gardens.

### Legal Basis for Revenue

Florida Constitution, Article X, Section 23

Florida Statutes Chapter 550, 849.16

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Resolution 2007-181-687

**Special Requirements:** None.

**Fund/Account Number:** General Fund  
01-00-00-369-400-00

**Use of Revenue:** General Fund, unrestricted.

### Method/Frequency of Payment

Payment is made to the City on a monthly basis.

### Basis for Budget Estimate

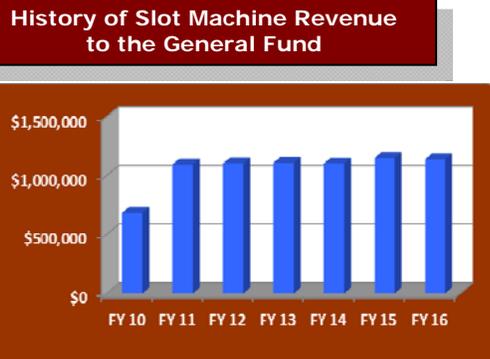
Compensation to the City consists of a payment of 1.5% of the Gross Slot Revenues generated at Calder on the first \$250 million and 2.5% for all revenue in excess of \$250,000,000.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 10	\$682,636	
FY 11	\$1,093,385	60.17%
FY 12	\$1,100,959	0.69%
FY 13	\$1,106,907	0.54%
FY 14	\$1,100,476	-0.58%
FY 15*	\$1,147,078	4.23%
FY 16**	\$1,140,000	-0.62%

\* Estimated

\*\* Budgeted



### 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 tow 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

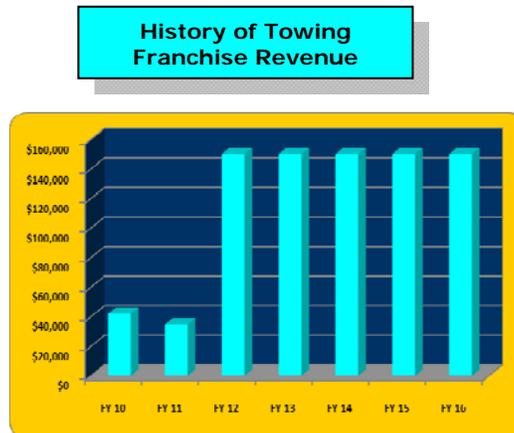
History of collections.

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 10	\$41,865	
FY 11	\$34,770	-16.95%
FY 12	\$150,000	331.41%
FY 13	\$150,000	0.00%
FY 14	\$150,000	0.00%
FY 15*	\$150,000	0.00%
FY 16**	\$150,000	0.00%

\* Estimated      \*\* Budgeted

## Discussion

When the City initiated its police department, there came a need to occasionally tow vehicles from crash scenes. The City contracted with a local towing company for this service. The City was paid a set amount per tow, The City's Code Enforcement also uses this service for junk and abandoned vehicles. In FY-12, the City re-bid the franchise and settled for a flat yearly fee of \$150,000.



## FEES

The City charges a flat fee of \$150,000 per year for the exclusive franchise.

## **Bonds and Capital Lease Proceeds**

### **Revenue Description**

Periodically, the City issue debt in order to finance its vehicle and major equipment purchase. Generally the proceeds of these debt issues are placed in the General Fund which in turn, purchases the vehicles and equipment for the using departments. In the subsequent years following the issue (or capital lease), the repayment or debt services, is budgeted in the Debt Service Fund.

This revenue item reflects the direct proceeds from such bond issue or capital lease-purchases, whether issued in during the year or carried over from prior years as unspent proceeds.

### **Legal Basis for Revenue**

Florida Statutes §166.231

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

### **Special Requirements**

None.

### **Fund/Account Number**

General Fund

01-00-00-384-000-00

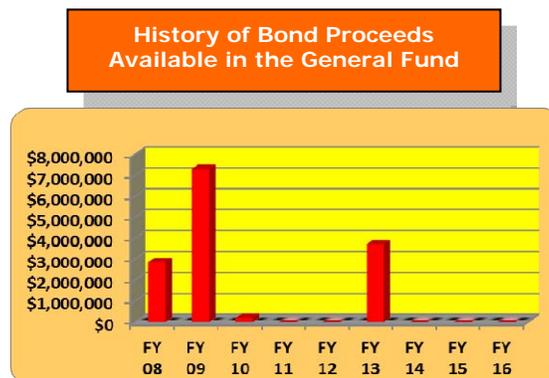
### **Use of Revenue**

All Funds. Purchase vehicles and equipment and pay Debt Service.

### **Basis for Budget Estimate**

Estimate for the budget is based on each year's budget of whether financing is required for any equipment purchase or replacement.

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$2,854,370	
FY 09	\$7,300,000	155.75%
FY 10	\$185,300	-97.46%
FY 11	\$0	-100.00%
FY 12	\$0	0.00%
FY 13	\$3,700,000	100.00%
FY 14	\$0	-100.00%
FY 15*	\$0	0.00%
FY 16**	\$0	0.00%



### **Discussion**

Generally, the City uses short-term debt (5 years) to finance the purchase of its vehicles and major equipment. This allows the City to evenly spread out the impact of major capital items so as to not distort the revenue or expenditure needs in any particular year.

The FY-13 capital lease in the amount of \$3.7 million is for the replacement of police vehicles and other equipment.

## Sale of Assets

### Revenue Description

From time to time, the City has pieces of equipment that no longer serves its purpose or which has come to the end of its useful life. This includes vehicles, computers, furniture, and other such items. The City generally sells these at public auction over the internet. Some unique item may be sold on site with bidders invited to make an offer.

### Legal Basis for Revenue

Florida Constitution, Article X, Section 23  
 Florida Statutes Chapter 550, 849.16  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4  
 City of Miami Gardens Resolution 2007-181-687

**Special Requirements:** None.

**Fund/Account #:** GF: 01-00-00-364-000-00

**Use of Revenue:** General Fund, unrestricted.

**Method/Frequency of Payment:** Occasional.

**Basis for Budget Estimate:** Historic trends.

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09	\$10,875	
FY 10	\$19,079	75.44%
FY 11	\$34,658	81.66%
FY 12	\$9,758	-71.84%
FY 13	\$152,974	1467.68%
FY 14	\$87,246	-42.97%
FY 15*	\$18,000	-79.37%
FY 16**	\$0	-100.00%

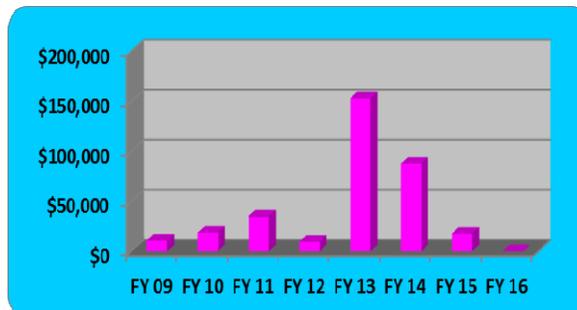
\*Estimated

\*\* Budgeted

### Discussion

This revenue results from the direct sale of non-real estate assets such as old vehicles, computers, furniture and other old items beyond their useful life. This revenue has increased significantly as the City's once new equipment has aged. FY-13 increase is attributed to sales of retired police vehicles.

### History of Sale of Assets Revenue in the General Fund



## **Event Parking**

### **Revenue Description**

The City has an opportunity to take advantage of its proximity to Sun Life Stadium. It is anticipated that the City can provide parking for the Miami Dolphins home football games or any major events that will be held at the Stadium

### **Legal Basis for Revenue**

Florida Statutes §166.231, 180.14, 80.20  
City of Miami Gardens Charter Article 4, Section 4.9

**Special Requirements:** None.

**Fund/Account Number:** General Fund  
01-00-00-369-907-00

**Use of Revenue:** General Fund. Unrestricted.

**Method/Frequency of Payment:** Occasional.

### **Basis for Budget Estimate**

Estimate for the budget is based on the number of events to be held at the Stadium for the fiscal year.

### **FEES:**

\$15.00 per vehicle per event

## Planning and Zoning Fees

### Revenue Description

The City's Planning and Zoning Department assesses various fees for its services. These fees are designed to recover the cost of processing various land development activities.

### Legal Basis for Revenue

Florida Statutes §166.231

Miami Dade County Code Sec. 8CC-10.

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

**Special Requirements:** None.

### Fund/Account Number

General Fund

01-00-00-322-000-00

### Use of Revenue

Unrestricted.

### Method/Frequency of Payment

Revenue is collected upon application for a permit or other requested activity.

### Basis for Budget Estimate

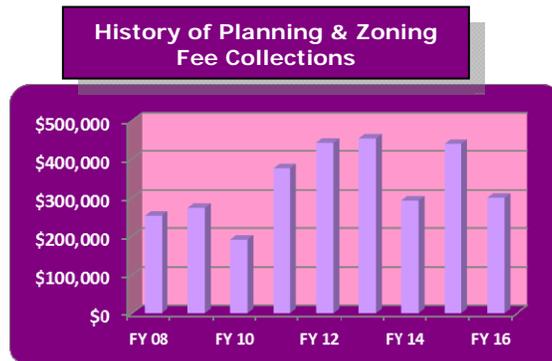
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis. This is adjusted by an estimate of new construction expected in the subsequent year.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$253,024	-13.64%
FY 09	\$273,541	8.11%
FY 10	\$190,058	-30.52%
FY 11	\$375,001	97.31%
FY 12	\$441,870	17.83%
FY 13	\$453,364	2.60%
FY 14	\$292,916	-35.39%
FY 15*	\$439,109	49.91%
FY 16**	\$300,000	-31.68%
	*Estimated	**Budget

### Discussion

Prior to FY-05, all Planning and Zoning activity was handled by Miami-Dade County. FY-05 and FY-06 saw significant development activity which is reflected in the revenues. FY-07 thru FY-10 reflects the major downturn in development activity faced by all of South Florida. FY-11 is expected to reflect a moderate increase in development activity. FY 12 & FY 13 increase is attributed to permits issued for the City Hall project.



### Fee Schedule

The Miami Gardens Planning and Zoning Department charges and collects fees for the items and rates listed in the following schedule:

**I. PLANNING & ZONING SERVICES DIVISION**

**A. ADMINISTRATION**

**1. ADDRESS REQUEST**

a. Developer			
Multi-Family, Commercial, Industrial, Non-Residential & Mixed Use	Base fee	\$	150.00
	Each addtn'l	\$	5.00
b. Homeowner – Single Family Residential	Base fee	\$	50.00

**2. ADMINISTRATIVE VARIANCE AND/OR WAIVER**

a. All other uses		\$	768.00
b. Appeals		\$	960.00
c. Multi-Family, Non-Residential, Commercial & Industrial uses		\$	1,536.00
d. Sign Plan		\$	750.00
e. Single Family, Duplex & Cityhome uses		\$	700.00
f. Traffic Parking Study			TBD
g. Violation	Double (2x) the permit fee + penalty		

**3. ALCOHOLIC BEVERAGE** \$ 264.96

**4. CERTIFICATE OF CONFORMITY**

a. Multi-Family, Non-Residential, Mixed use & all others		\$	3,168.00
b. Single Family, Duplex & Cityhome		\$	1,125.00

**5. CONSULTING SERVICES** Varies

Per City Ordinance 2003-13, charges incurred for consultants that may be necessary for any Zoning application, site plan review, plat/subdivision review or inspection, construction project, site inspection, including but not limited to engineering, architectural, planning, legal, technical, environmental, or other similar or professional services shall be paid by the applicant in addition to any other application fees or charges. Applicant shall pay the City upfront for the estimated cost of such consultant or professional service.

This includes: Advertisement, Traffic/Parking Study

**6. COPIES OF DEPARTMENTAL RECORDS**

a. Certified copies	Each page	\$	1.05
b. Double sided copies	Each page	\$	0.26
c. Notary Public service	Each document	\$	1.05
d. Plan reproduction from microfilm	Each page	\$	5.23
e. Reproduced records	Each page	\$	0.16

**7. INSPECTIONS**

a. Overtime Inspection	Each hour	\$	91.35
Minimum 2 hours			
b. Re-inspection		\$	91.35

**8. NON-REFUNDABLE APPLICATION FEE** for selected processes such as: \$ 96.00

Community Residential Homes (CRH)  
Temporary Signs  
Tree Removal

**9. REAL ESTATE BANNER** Each \$ 50.00

**10. SIGN PLANS**

a. Entrance Feature Sign		\$	750.00
b. Multi-Use/Multi-Tenant Sign Plan			
1. Greater than 200 ft. frontage		\$	750.00
2. Less than 200 ft. frontage		\$	500.00

3.	Modification		\$	250.00
c.	Sign Plan			
1.	Miscellaneous Sign Fee		\$	150.00
2.	Modification		\$	100.00
3.	Single Use		\$	250.00
d.	Window Sign	Each tenant	\$	50.00
<b>11</b>	<b>SPECIAL LETTER/RESEARCH</b>			
a.	Base fee includes Concurrency Letters and similar requests & researches.		\$	264.96
b.	Special Request additional fees: Hourly salary by employee, plus expenses, plus multiplier of 3.0 to cover availability such as building.			Varies
<b>12</b>	<b>TREE REMOVAL</b>			
a.	Commercial, Industrial & Non-Residential		\$	140.00
b.	Engineering Inspection			
1.	After inspection Swale Right of Way (\$ 35 insp=\$6/tree up to a maximum of \$ 265.00/(acre)(canopy))			Varies
2.	Before inspection Swale Right of Way (\$ 28 application + \$ 35 inspection)		\$	63.00
c.	Free Trust Fund permit tree – Minimum of \$ 200.00		\$	400.00
d.	Multi-Family		\$	140.00
e.	Single Family		\$	50.00
<b>13</b>	<b>VESTED RIGHTS DETERMINATION</b>			
a.	Nonresidential, Mixed use and Multi-Family		\$	3,168.00
b.	Single Family, Duplex and Townhouse		\$	1,126.00
c.	Revisions		\$	1,848.00

**B. COUNCIL/HEARING**

**1. PLATS**

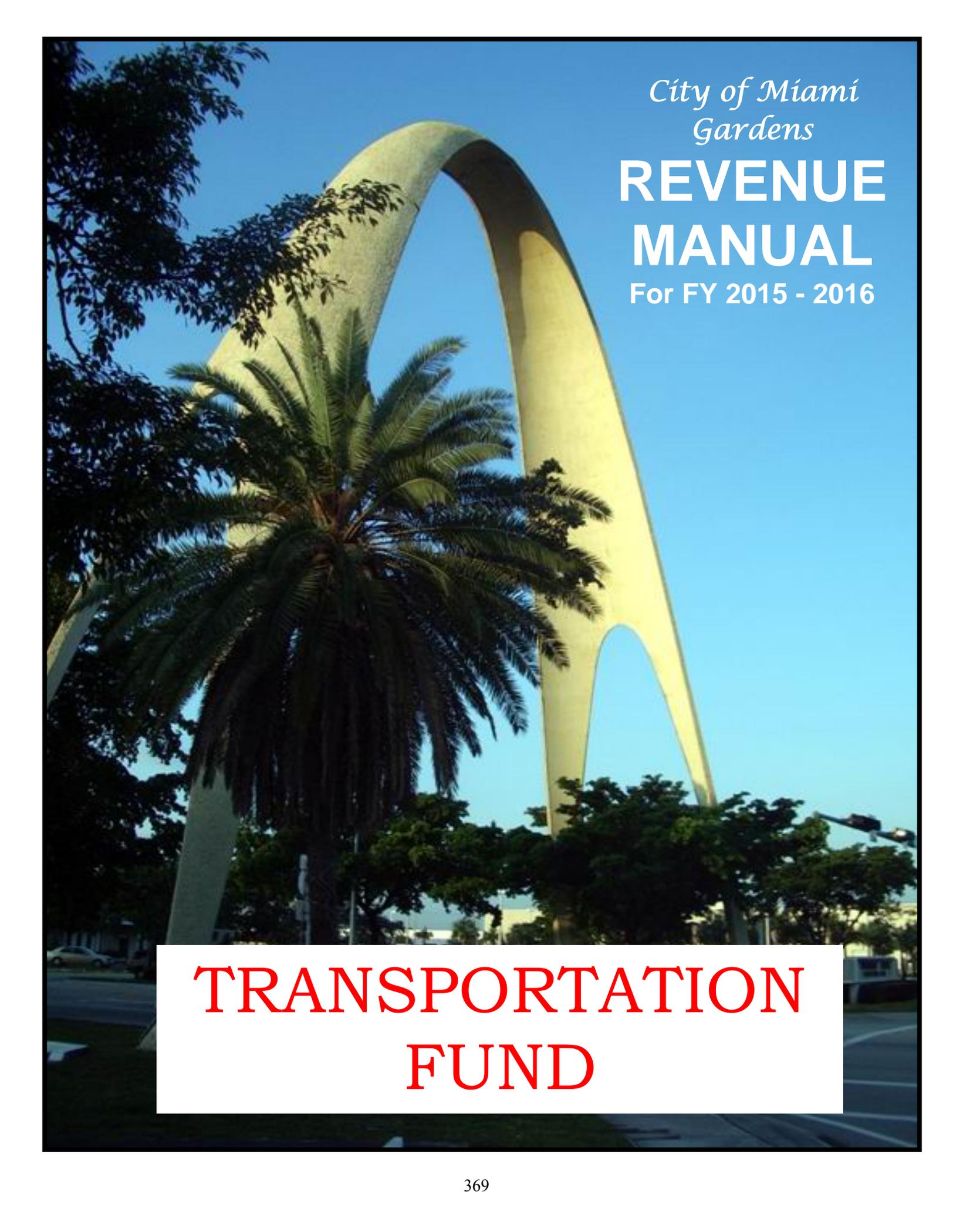
a.	Bonds			
1.	Initial submittal & review of agreement/Letter of Credit		\$	1,429.20
2.	Processing the reduction of released bond amount		\$	1,122.00
3.	Review of corrected bonding documentation		\$	516.20
b.	Final			
1.	Base Fee		\$	3,132.15
2.	Minimum	1 <sup>st</sup> 10 sites/lots	\$	1,920.00
3.		Each addtn'l 10 sites/lots or fractional part	\$	150.00
c.	Tentative			
1.	Base Fee	1 <sup>st</sup> 6 sites/lots	\$	3,132.15
		Each addtn'l 6 sites/lots or fractional part	\$	76.80
2.	Extension			
i.	After expiration		\$	1,344.00
ii.	Prior to expiration		\$	1,920.00
3.	Resubmission			
i.			\$	1,344.00
ii.	New Owner with no other revision		\$	1,075.00
d.	Waiver			
1.	Base Fee		\$	1,747.20
2.	Resubmission due to non-compliance with staff/DRC recommendations		\$	864.00
3.	Revisions			
i.	Change owner's name, no other revisions		\$	576.00
ii.	Change parcels at owner's request		\$	576.00
4.	Subdivision Code Requirements			
i.	Additional fee for review which includes a request to waive subdivision.		\$	576.00

ii.	Additional fee for request to waive underground requirements.		\$	326.40
iii.	Additional fee for correspondence answering inquires.		\$	326.40
<b>2.</b>	<b>PUBLIC HEARING</b>			
a.	Administrative Request			
1.	All other request for Resolution		\$	1,728.00
2.	Appeals			
i.	Administrative Interpretation		\$	1,100.00
ii.	Administrative Variance/Waiver		\$	1,087.26
iii.	Substantial Compliance Determination		\$	1,100.00
3.	Modification/Deletion or conditions of		\$	2,201.63
4.	Resolution/Declaration of Restrictions		\$	2,201.63
b.	Advertisement (newspaper)	Deposit	\$	2,000.00
c.	Other Fees		\$	2,641.76
	Application submitted 30 days or less prior to scheduled hearing date.			
e.	Revisions to Plans		\$	1,320.98
f.	Rezoning Public Hearing Requests			
1.	AU/R-1/R-2 (to Single Family or Duplex)		\$	2,420.80
2.	I-1/I-2/GP (to Industrial)		\$	6,576.00
3.	NC/PCD (to Commercial or Business)		\$	6,576.00
4.	P D (to Planning Development)		\$	8,056.47
5.	R-15/R-25/R-50/OF (to Multi-Family or Office)		\$	4,384.00
g.	Sign Variance/Waiver Public Hearing Request			
1.	Public Hearing Variance/Waiver of Sign Regulations	1 <sup>st</sup> sign	\$	1,800.00
		Each addtn'l sign	\$	250.00
2.	Result of a violation		\$	2,600.00
h.	Special Exception Use Public Hearing Requests			
1.	All other districts		\$	11,304.00
2.	R districts		\$	3,598.40
i.	Variance/Waiver Public Hearing Requests			
1.	Commercial, Industrial, Multi-Family, Non-Residential & Other		\$	3,302.45
2.	Single Family, Duplex & Cityhomes		\$	1,600.00
3.	Violation		\$	1,900.00
<b>3.</b>	<b>Right of Way Easement Special Taxing</b>			
a.	Dedication, Road Vacation or Easement by Resolution		\$	2,592.00
b.	Miscellaneous		\$	307.50
c.	Request for Special Taxing District		\$	1,728.00
<b>C.</b>	<b>PERMITS</b>			
<b>1.</b>	<b>BUILDING PERMIT FEES</b>			
a.	Administration			
1.	Expedite			
i.	Commercial	1 <sup>st</sup> hour	\$	470.40
		Addtn'l hour	\$	117.60
ii.	Residential	1 <sup>st</sup> hour	\$	220.80
		Addtn'l hour	\$	55.20
b.	Commercial			
1.	All other not Single Family Residence. Other than as specified herein: Water Tower; Pylons; Bulk Storage – Tank Foundation; Unusual Limited – use buildings, marquees & similar construction.	Per \$ 1,000.00 job value	\$	2.64
2.	Structures of unusual size or nature as arenas, stadiums and water & sewer plants	½ of 1% job value	\$	0.01
c.	Fences & Masonry Walls (RESIDENTIAL ONLY)			
1.	Chain link/Wood	0-500 l/f	\$	51.50

		Addtn'l 500 l/f	\$	51.50
		Each l/f	\$	0.35
d.	Mobile Homes/Temporary Buildings	Each install	\$	70.00
e.	Moving Building	Each 100 s/f or fractional part	\$	2.94
		Each install	\$	51.50
f.	Pools, Spas & Hot Tubs			
g.	Residential			
	1. Alteration/Remodeling	Per \$ 1.00 job value	\$	0.01
	2. New Construction			
	i. 0 - 300 s/f		\$	30.00
	ii. 301 – 650 s/f		\$	60.00
	iii. 651 s/f and above	Each s/f	\$	0.10
	3. Shade House	Each s/f	\$	0.01
h.	Satellite Dish	All trades each	\$	51.50
i.	Signs	Each sign	\$	51.50
j.	Sheds		\$	25.00
	Prefabricated utility shed with slab (max 100 s/f floor area)			
k.	Slabs	Each installation	\$	51.50
l.	Temporary Bleachers, Platforms & Tents			
	1. Bleachers	Each install	\$	51.50
	2. Platforms	Each install	\$	51.50
	3. Tents	Each tent	\$	70.00
<b>2.</b>	<b>COMMUNITY RESIDENTIAL HOMES</b>			
	a.	Each folio #	\$	441.60
	b. Renewal	Each	\$	264.50
<b>3.</b>	<b>LANDSCAPING</b>			
	a. Commercial			
	1. Engineering Review		\$	200.00
	2. Plan Review		\$	2,559.75
	3. Revision		\$	384.00
	b. Residential			
	1. Engineering Review		\$	80.00
	2. Plan Review		\$	126.00
<b>4.</b>	<b>SIGNS</b>			
	a. National Event			
	1. Private Property			
	i. Minimum	40 s/f or less	\$	750.00
	ii.	Greater the 40 s/f	\$	2400.00
	iii.	Each s/f above 40	\$	10.00
	2. Public or Right of Way Property			
	i. Minimum	40 s/f or less	\$	250.00
	ii.	Each s/f above 40	\$	10.00
	b. Temporary			
	1. Banner Sign (Permit is only valid for 60 days)		\$	50.00
	2. Balloon Sign (Permit is only valid for 17 days)		\$	100.00
	3. Construction Fence Sign		\$	150.00
	4. Construction Site Sign		\$	50.00
	5. Directional, Informational and/or Other Sign		\$	150.00
	6. Real Estate Sign		\$	50.00
	7. Spotlight Sign (Permit is only valid for 3 days)		\$	100.00
	8. Violation			Double Fee
<b>5.</b>	<b>SITE PLAN REVIEW</b>			
	a. Development Review Committee (DRC)			
	1. Administrative release, modification, revision of condition of development order approval.		\$	1,102.40
	2. DRC Pre-Application Conference Review		\$	1,318.20
	3. Development order		\$	5,290.50
	4. Other Miscellaneous – Minor per Section 34-45 C(11)		\$	384.00
	b. Site Plan Review			
	1. Commercial, Industrial, Non-Residential			
	i. Base Fee		\$	4,219.78

	ii.	Building size	Each 5,000 s/f, or fractional part	\$ 384.00
	iii.	Property size	Each addtn'l 10 acres, or fractional part	\$ 1,536.00
	iv.	Revisions apply at 3 <sup>rd</sup> submission <b>(Concurrency fee does not apply)</b>		\$ 1,152.00
2.		Lake Excavation		
	i.	Base Fee		\$ 1,747.20
	ii.	Hearing		\$ 1,152.00
	iii.	Property size	Each addtn'l 10 acres, or fractional part	\$ 768.00
	iv.	Revisions apply at 3 <sup>rd</sup> submission <b>(Concurrency fee does not apply)</b>		\$ 1,152.00
	v.	Site Plan Review		\$ 1,536.00
	vi.	Violation		\$ 1,920.00
2.		Mixed Use		
	i.	Base Fee		\$ 4,219.78
	ii.	Building size (Commercial)	Each 5,000 s/f, or fractional part	\$ 384.00
	ii.	Building size (Residential)	Each 15 units, or fractional part	\$ 768.00
	iii.	Property size	Each addtn'l 10 acres, or fractional part	\$ 1,536.00
	iv.	Revisions apply at 3 <sup>rd</sup> submission <b>(Concurrency fee does not apply)</b>		\$ 1,152.00
3.		Modifications		
	i.	Administrative Modifications and Release of Condition. <b>(Concurrency fee does not apply)</b>		\$ 1,201.00
	ii.	Site Plan Modifications of previously approved plans. <b>(Concurrency fee does not apply)</b>		\$ 1,201.00
4.		Residential		
	i.	Base Fee		\$ 3,082.00
	ii.	Building size	Each 15 units, or fractional part	\$ 768.00
	iii.	Property size	Each addtn'l 10 acres, or fractional part	\$ 768.00
	iv.	Revisions apply at 3 <sup>rd</sup> submission <b>(Concurrency fee does not apply)</b>		\$ 1,057.00
c.		Substantial Compliance Review		
	1.	Appeals		\$ 2,000.00
	2.	Non-residential, mixed uses & all others		\$ 2,862.00
	3.	Revisions		\$ 1,152.00
	4.	Single Family, Duplex, Cityhouse & Multi-Family		\$ 1,500.00
6.		<b>VEHICLES</b>		
a.		Industrial Zoned Properties		
	1.	Boats/ Water Vessels; Commercial/ Recreational vehicle and Trailers/Containers	Each vehicle, Maximum 2	\$ 250.00
	2.	Renewal		\$ 250.00
	3.	Violation		\$ 500.00
b.		Single Family, Duplex & Cityhouse		
	1.	Boats/ Water Vessels; Commercial/ Recreational vehicle and Trailers/Containers		\$ 25.00
	2.	Renewal		\$ 25.00
	3.	Violation		\$ 50.00

<b>7. ZONING IMPROVEMENT PERMIT (ZIP)</b>	\$	51.50
<ul style="list-style-type: none"> <li>Agricultural/Farm building;</li> <li>Anchoring, Mooring, Docking or Storage of Houseboat;</li> <li>Awning, Canopy Carport &amp; Screen Enclosure;</li> <li>Chickee Huts;</li> <li>Donation bins &amp; recycling bins;</li> <li>Mobile Medical &amp; Professional Units;</li> <li>Painting wall sign, Balloon Sign &amp; Stick on Fabric Letter;</li> <li>Parking lot refurbishing – resurfacing or seal coating, paving &amp; drainage of existing parking lot;</li> <li>Pools (above ground over 24" deep);</li> <li>Portable Mini Storage Unit;</li> <li>Residential Fences and Masonry walls – ornamental iron fence, decorative gardens, type water.</li> </ul>		



*City of Miami  
Gardens*

**REVENUE  
MANUAL**  
For FY 2015 - 2016

**TRANSPORTATION  
FUND**

# **1<sup>st</sup> 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 recon-struction of roads.

## **Fund/Account Number**

Transportation Fund  
 10-00-00-312-410-00

## **Use of Revenue**

Transportation Fund. Generally, the refunded monies are to be used to fund the construction, reconstruction, and maintenance of roads.

## **Method/Frequency of Payment**

Motor fuel wholesale distributors (prior to July 1, 1995, it was collected by retailers) collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives its distribution monthly by Electronic Fund Transfer.

## **Basis for Budget Estimate**

Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

### **Collection History**

<i><b>Fiscal Year</b></i>	<i><b>Amount</b></i>	<i><b>% increase/ (Decrease)</b></i>
FY 08	\$1,637,145	-1.99%
FY 09	\$1,546,630	-5.53%
FY 10	\$1,521,890	-1.60%
FY 11	\$1,601,604	5.24%
FY 12	\$1,543,881	-3.60%
FY 13	\$1,514,920	-1.88%
FY 14	\$1,528,503	0.90%
FY 15*	\$1,560,000	2.06%
FY 16**	\$1,560,000	0.00%

\* Estimated    \*\* Budgeted

**Discussion**

This is the second largest revenue source for the City's Transportation Fund. Revenue is affected with economy changes and higher gas prices that reduced the consumption.

**History of 1<sup>st</sup> Optional Fuel Tax Collections**



## 2<sup>nd</sup> Local Option Fuel Tax

### Revenue Description

The State authorizes several gas taxes to support transportation operation at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis.

### Legal Basis for Revenue

Florida Statutes §Florida Statutes 336.025(1)(b)  
 Chapters 93-206 Laws of Florida  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

### Special Requirements

The law requires that the monies be used to meet the requirements of the capital improvements of the adopted plan. The funds cannot be used for operating purposes.  
 Miami-Dade County only levies 3 of the authorized 5 cents of the tax.

**Fund/Account** : TF: 10-00-00-312-420-00

### Use of Revenue

For Capital Improvements according to the Comprehensive Plan.

### Method/Frequency of Payment

Motor fuel wholesale distributors collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives distribution monthly by EFT.

### Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

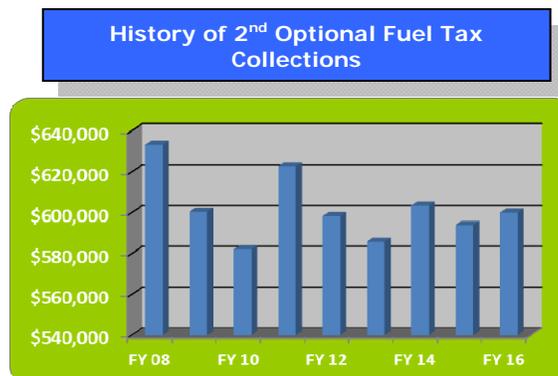
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$633,247	1.03%
FY 09	\$600,345	-5.20%
FY 10	\$582,080	-3.04%
FY 11	\$622,828	7.00%
FY 12	\$598,259	-3.94%
FY 13	\$585,738	-2.09%
FY 14	\$603,543	3.04%
FY 15*	\$594,000	-1.58%
FY 16**	\$600,000	1.01%

\* Estimated      \*\* Budgeted

### Discussion

This is the third largest revenue source for the City's Transportation Fund. This revenue is affected by economy changes and higher gas prices affect the revenue.



# **State Revenue Sharing**

## **Revenue Description**

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

- Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;
- Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);
- Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;
- Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than \$6,000;
- Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;
- Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;
- Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

## **Legal Basis for Revenue**

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132, 92-184, 92-319, 93-233, 93-71, 94-2, 94-146, 94-218, 94-353, 95-417.

Florida Statutes §218.23

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

## **Special Requirements**

For FY 2015, 24.52% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens recognized 75.36% in the General Fund as general revenue.

Transportation Fund  
10-00-00-335-120-00

## **Use of Revenue**

Transportation Fund, unrestricted.

## **Method/Frequency of Payment**

Revenue is received form the State on a monthly basis.

## **Basis for Budget Estimate**

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. State estimates.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$993,768	-6.58%
FY 09	\$920,340	-7.39%
FY 10	\$915,413	-0.54%
FY 11	\$924,622	1.01%
FY 12	\$932,406	0.84%
FY 13	\$918,345	-1.51%
FY 14	\$898,665	-2.14%
FY 15*	\$894,000	-0.52%
FY 16**	\$911,880	2.00%

\* Estimate  
 \*\* Budgeted

### Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund until the CITT settlement with the County in FY-12. This revenue was steady for the past several years due to deteriorating economic conditions, but since FY 2014, revenues have been increasing attributed to the economy recovery.

**History of State Revenue Sharing Collections**



# Public Works Permit Fees

## Revenue Description

Revenue is derived from fees charged for permits for various projects affecting public roadways, right-of-ways, and easements. These include: Land Clearing Permit, Land Excavation Permit, Land Filling Permit, Road Cut or Jack & Bore, Driveway Permits, Vacation of Easements.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 Miami Dade County Code Sec. 8CC-10.  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3  
 City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account Number:** TF: 10-00-00-322-002-00

**Use of Revenue:** Transportation Fund, unrestricted.

## Method/Frequency of Payment

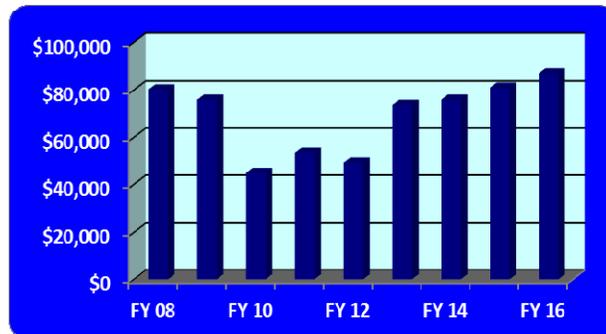
Revenue is collected upon application for a permit.

**Basis for Budget Estimate:** History

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$80,157	0.16%
FY 09	\$75,680	-5.59%
FY 10	\$44,939	-40.62%
FY 11	\$53,488	19.02%
FY 12	\$49,408	-7.63%
FY 13	\$73,461	48.68%
FY 14	\$75,677	3.02%
FY 15*	\$81,000	7.03%
FY 16**	\$87,000	7.41%

\* Estimated \*\* Budgeted

**History of Public Works Permit Fees Collections**



## Discussion

Public Works began processing permits for the above activities since FY-07. Activity somewhat mirrors general building permits. Revenue for permits declined significantly in FY-10; however, revenues have increased since FY 13 attributed to economy recovery and construction begins.

# I. ENGINEERING SERVICES DIVISION

## A. ADMINISTRATION

### General Information on Special Fees, Extensions and Inspections.

#### 1. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE

- a. The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure.
- b. The invoice will consist of actual labor cost, including any and all fringe benefit costs the Division is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Engineering Services Division's Finance Section on a yearly basis.
- c. All of this (these) project(s) will have mutually agreed on contact(s), which will be maintained in the Finance Section. The Director will also have the ability to request a deposit amount that is mutually acceptable to the Division and Company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final executed agreement with the Division. The life span of the project(s) shall be included in the agreement.

#### 2. ENGINEERING PERMIT EXTENSIONS

\$ 73.65

A permit may be extended for a period of up to, but not more than one (1) year, from the expiration date of the original permit, provided the Permit Section of Development Services & Code Compliance Department is notified prior to the expiration of the permit. If the permit is allowed to expire without requesting an extension, a new permit will be required, including appropriate fee, for the remainder of the uncompleted work.  
A fee of \$ 73.65 shall be paid by the permit holder who submits a written request for a permit extension.

#### 3. CITY SURCHARGE

Permit Fee 15%

A technology fee of 15% of the total Building permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Building Services Division customers.

#### 4. CHANGE OF CONTRACTOR AND/OR QUALIFIER

\$ 114.00

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.

#### 5. INSPECTIONS

a. **ENGINEERING CONSTRUCTION PROJECTS COMPLETED BY CONTRACTOR TO BE INSPECTED** Each project \$ 525.00

b. **FINAL INSPECTION REQUEST AFTER EXPIRATION OF PERMIT** \$ 120.00  
A fee of \$ 120.00 will be assessed when a final inspection is required after a permit's expiration date.

c. **RE-INSPECTION FEES (See explanation below).** Each insp. \$ 76.00  
Work should be completed and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to the code or the approved drawings, a re-inspection will be necessary. With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation.

d. **OVERTIME INSPECTIONS** Per hour \$ 92.00  
Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of \$ 92.00 per hour, or fraction thereof, and \$147.00 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of three (3) hours. Per hour \$ 147.00  
Holiday

<p>e. <b>TREE PLANTING FEE</b> Planting trees in Right-of-Way.</p>	<p>Right place in the ROW Inspection</p>	<p>\$ 20.00</p>
<p>6. <b>LOST PERMIT CARD FEE</b> A replacement fee shall be charged for the loss of a Permit Inspection Record Card after a permit has been issued.</p>		<p>\$ 35.00</p>
<p>7. <b>PENALTY FEES</b> When work for which a permit is required commences prior to obtaining a permit a penalty fee is imposed. <b>THE PENALTY FEE WILL BE \$123.00 PLUS DOUBLE THE ORIGINAL PERMIT FEE.</b></p>		<p>Double (2x) the permit fee +</p>
<p>a. Failure to display permit card</p>		<p>\$ 123.00</p>
<p>b. Failure to obtain required inspection</p>		<p>\$ 105.00</p>
<p>c. Failure of owner-builder or contractor to obtain permit</p>		<p>\$ 525.00</p>
<p>d. Failure to properly guard and protect an excavation</p>		<p>\$ 525.00</p>
<p>e. Failure to remove debris, equipment, materials or sheds on the right-of-way</p>		<p>\$ 210.00</p>
<p>f. Unlawfully making an excavation which endangers adjoining property, buildings, right-of-way or a menace to public health or safety.</p>		<p>\$ 1,050.00</p>
<p>8. <b>PLAN REVIEW FEES</b> Plan review minimum to include DRC (Development Review Committee)</p>		
<p>a. Drainage/Paving Plan Review NOTE: Fees may vary depending on the plan review time.</p>	<p>Each</p>	<p>\$ 265.00</p>
<p>b. Fence in the Right-of-Way Review Review the application for permission to fence within the right-of-way.</p>	<p>Each</p>	<p>\$ 600.00</p>
<p>c. Multiple Discipline Review</p>	<p>Each</p>	<p>\$ 210.00</p>
<p>d. Overtime Plan Review Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of \$ 92.00 per hour, or fraction thereof, and \$ 147.00 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of three (3) hours.</p>	<p>Per hour Holiday</p>	<p>\$ 92.00 \$ 147.00</p>
<p>e. Single Discipline Review</p>	<p>Each</p>	<p>\$ 80.00</p>
<p>9. <b>LOST PLANS FEE</b> When a permitted set of plans for all type of projects are lost by the applicants, owner, contractor, or any other representative of the projects, a recertification fee will be required to review, stamp and approve new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus \$ 30.00 original engineering permit fee</p>		<p>\$ 30.00</p>
<p>10. <b>REVISIONS</b> A fee of \$72.20 per hour for a minimum of (1) hour will be applied for revisions. A fee of \$ 25.00 will be applied to each request for driveway permit.</p>	<p>Each hour Per Trade Each</p>	<p>\$ 72.20 \$ 25.00</p>
<p>11. <b>RIGHT-OF-WAY IMPROVEMENT BOND FEES</b> Right-of-way Project Bonding (fees required when bond document is submitted). Initial submittal and review of Agreement and Letter of Credit Processing and reduction of Bond amount Review of Agreement and Letter of Credit</p>		<p>\$ 210.00 \$ 105.00 \$ 55.00</p>
<p>12. <b>SPECIAL PROJECTS</b> 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: a. the use, restriction, re-subdivision, and development of properties, including right-of-ways and easements; and/or</p>	<p>Actual staff time</p>	

- b. the requirements and fees for permitting, planning, bonding, licensing, impact fees, concurrency, road engineering and/or construction, etc.; and/or
- c. the determination of any existing violations on the property through a review of department's records.

Such special fees will only be levied for requests outside the scope of normal department work. Minimum \$ 55.00

A fee equal to \$ 2.00 per page shall be assessed for pre-programmed computer reports on Department records. Per page \$ 2.00

**C. ENGINEERING**

Fees for Engineering construction, under permit issued by the Development Services & Code Compliance Department, in canal, road and street right-of-way, and in right-of-way of canals, roads and streets located within the City, and for paving and drainage on private roads and parking lots in the City are as follows:

<b>1. BRIDGES</b>	1 <sup>st</sup> 1,000 s/f or less	\$	1,200.00
	Each additional 100 s/f or fraction part	\$	245.00
<b>2. BUS SHELTERS</b>	Each	\$	120.00
<b>3. CULVERT</b>			
a. To enclose drainage ditch or canal	Each 100 l/f or part of	\$	180.00
b. Street or driveway	Each 100 l/f or part of	\$	120.00
<b>4. CURB SEPARATORS</b>	1 <sup>st</sup> 100 l/f or less	\$	60.00
	Each 100 l/f or fraction part	\$	20.00
<b>5. DRIVEWAYS</b>			
For construction of asphalt or concrete driveways			
a. For driveway width of 20 feet or less consisting of 1 or 2 drives, including private property.		\$	60.00
b. For driveway width greater than 20 feet, but not greater 40 feet, consisting of 1 or more drive approaches, including private property.		\$	125.00
c. For approaches only consisting of 1 or 2 drives		\$	60.00
d. For driveway with greater than 40 feet	Each driveway	\$	180.00
e. For construction of stamped concrete driveways <i>(Liability release must be signed by homeowner prior to permit being issued)</i>	Each driveway 20 feet max.	\$	100.00
f. For construction of brick paver's driveways <i>(Recorded Covenant of Construction must be filed prior to permit being issued.)</i>	Each driveway 20 feet max.	\$	100.00
<b>6. EMBANKMENT AND/OR SUBGRADE MATERIAL IN DEDICATED OR ZONED RIGHT-OF-WAY</b>	1 <sup>st</sup> 100 l/f or less	\$	120.00
For the installation of embankment and/or subgrade material in dedicated or zoned right-of-way, excluding base rock and asphalt.			
	Each 100 l/f or fraction part	\$	35.00
<b>7. EXFILTRATION DRAINS</b>			
Consisting of catch basins, exfiltration trench or slab cover ex-trench:			
	Each 100 l/f or fraction part	\$	155.00
<b>8. NEWSPAPER OR STORAGE RACKS</b>			
Fees for placement of a newspaper or storage rack under permit issued by the Development Services & Code Compliance Department, in the public right-of-way in the City, but excluding right-of-way for roads which are maintained by the State of Florida or Miami-Dade County.			
a. Annual Renewal	Each	\$	20.00
b. Placement (includes inspection by Engineering Inspector)	Each	\$	40.00
c. Re-Inspection	Each	\$	30.00
d. Removal, Storage or Disposal	Each	\$	130.00
<b>9. PAVING &amp; DRAINAGE</b>			
a. Review of plans for paving & drainage	1 <sup>st</sup> Review of plans	\$	1,050.00
(One Time Only fee paid at initial of paving plans.)			

	b. Private Property	Each 1,000 s/f	\$	35.00
			\$	30.00
10.	<b>PERMANENT TYPE TRAFFIC BARRICADES, GUARDRAILS OR GUIDE POSTS</b>	Each 100 l/f or part of	\$	90.00
11.	<b>POLES</b> For installation of poles or down guys for overhead utilities.	Each	\$	100.00
12.	<b>RESURFACING, WATERPROOFING OR SEALCOATING IN PUBLIC RIGHT-OF-WAY</b> (does not apply to private homeowners.)	1,000 s/f or fraction part	\$	30.00
13.	<b>SIDEWALKS, CURBS &amp; GUTTERS</b> For construction or replacement of	1 <sup>st</sup> 100 l/f	\$	160.00
		Each additional 100 l/f or fraction part	\$	75.00
14.	<b>SIGNS</b> For erection of street name signs, traffic or directional signs, etc.	Each sign	\$	20.00
15.	<b>STREET PAVEMENT, PAVING OF PARKWAYS AND SHOULDERS</b> For construction of street pavement, including paving of parkways and shoulders.			
	a. One lane or two lane pavements (width of pavement being 0 to 24 ft.)	1 <sup>st</sup> 100 l/f	\$	400.00
		Each additional 100 l/f or fraction part	\$	100.00
	b. Three or more lanes pavement (aggregate width greater than 24 ft.)	1 <sup>st</sup> 100 l/f	\$	360.00
		Each additional 100 l/f or fraction part	\$	120.00
	<b>NOTE:</b> Fees for paving of parkways and shoulders will be priced the same as those charged for street paving.			
16.	<b>TRAFFIC SIGNAL</b>			
	a. Installation of new traffic signal (including signals, poles and all incidental wiring and interconnects.) <i>(50% of this fee shall be paid at time of application for plan review. This up-front fee shall be applied to the all permit fee if the permit is issued within 1 year of plan approval.)</i>	Each intersection	\$	1,800.00
	b. Upgrade or modification of existing traffic signals (including signals, poles and all incidental wiring and interconnects.) <i>(50% of this fee shall be paid at time of application for plan review. This up-front fee shall be applied to the all permit fee if the permit is issued within 1 year of plan approval.)</i>	Each intersection	\$	1,200.00
17.	<b>UNDERGROUND UTILITIES</b> For the installation or repair of sanitary and storm sewer, water lines, gas lines, buried electric, telephone, CATV or other underground utilities:	1 <sup>st</sup> 100 l/f or less	\$	175.00
	For sewerline	Each additional 100 l/f	\$	55.00
		Each lineal ft.	\$	10.00
18.	<b>WATER &amp; SEWER CONNECTION</b>		\$	105.00

# Banner Fees

## Revenue Description

Florida local governments are allowed to charge a fee for the privilege of placing banners on light poles within the public right-of-way. The fee also held defray the costs of dealing with licensed installers and with damaged and errant signs that fall to the street. The Transportation Fund charges a small fee for public or private entities to install banners on public street light poles.

## Legal Basis for Revenue

Florida Statutes §206.41(1)(g) and §206.41(1)(b).  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2005-07-45  
 City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

None.

## Fund/Account Number

Transportation Fund  
 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

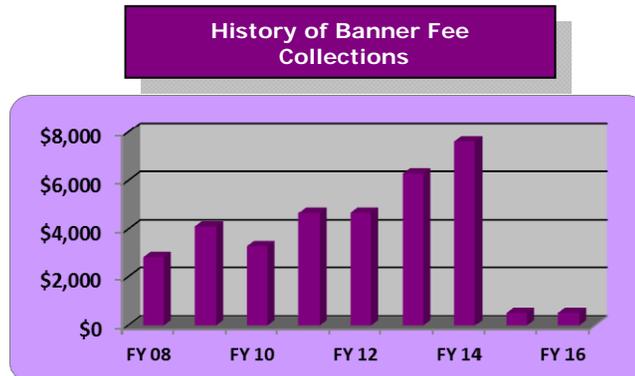
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$2,850	
FY 09	\$4,110	44.21%
FY 10	\$3,300	-19.71%
FY 11	\$4,675	41.67%
FY 12	\$4,675	0.00%
FY 13	\$6,290	34.55%
FY 14	\$7,610	20.99%
FY 15*	\$510	-93.30%
FY 16**	\$510	0.00%

\* Estimated

\*\*Budgeted

### Discussion

This is a minor revenue source to compensate the City for tracking signs in the City and for the use of the public right-of-way.



**B BANNERS**

**1. ADMINISTRATION**

**a. Other Requirements**

1. Applicant must provide an emergency contact
2. Banner placed on FDOT Right-of-way must have approvals from FDOT and adhere to their regulations (Florida Statute 337.407 – Regulations of signs and lights within right-of way.
3. The City assumes no liability by the issuance of this permit. The applicant is responsible to see to the safe erection, operation, and removal of the banner.
4. Applicants shall be responsible for the observance of all necessary safety precautions in the construction, erection and removal of flags and/or banners.

**b. Regulations**

1. Banners may only be displayed for a period of up to thirty (30) days, unless the City Manager or his designee grants an extension in writing.
2. If a banner(s) is not removed by the applicant within the aforementioned thirty (30) day time period, the City shall have the right to assess a fine of ten (\$ 10.00) dollars per day, per banner. The failure to remove banner(s) in the specified time may also subject the applicant to forfeiting the right to erect banners in the City in the future.

Per day per banner \$10.00

3. Banners shall be used solely for the purpose of promoting public events, seasonal decorations or holidays, and for no other purpose.
4. The event for which the banner is to be displayed shall be of a City or County-wide, public nature and shall have no commercial advertising except for the name and/or logo of the event or sponsor, which shall not exceed in area 20% of the banner face.

**2. BANNER FEES**

- a.** Basic approval fee \$50.00
- b.** Banner
  1. Profit held within the City limits.  
Each \$50.
  2. Profit not held within the City limits.  
Each \$75.
  3. Non-Profit held within the City limits.  
Each \$10.
  4. Non-Profit not held within the City limits.  
Each \$20.

# Grants and Donations

## Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity.

## Legal Basis for Revenue

Florida Statutes §166.231  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account #:** TF 10-00-00-389-400-00

## Use of Revenue

Transportation Fund. Restricted to the purpose for which it was received.

## Method/Frequency of Payment

Occasional. No set frequency.

## Basis for Budget Estimate

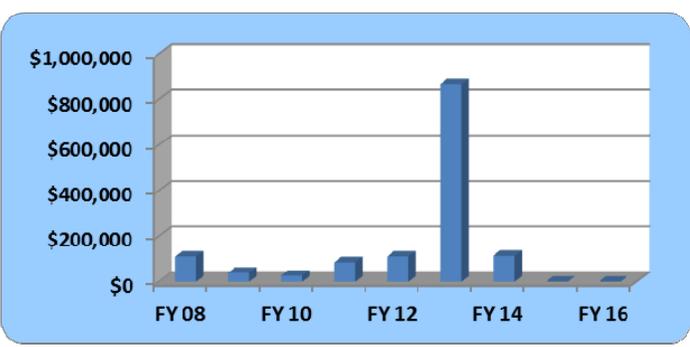
Estimate f is based on approved grant awards.

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$39,671	-64.07%
FY 09	\$26,687	-32.73%
FY 10	\$85,128	218.99%
FY 11	\$110,593	29.91%
FY 12	\$868,650	685.45%
FY 13	\$58,415	-93.28%
FY 14	\$113,425	-86.94%
FY 15*	0	-100%
FY 16**	0	0

\* Estimated  
 \*\* Budgeted

History of Grants and Donations Revenue to the Transportation Fund



## Discussion

Generally, grants for the Transportation Fund for here. These include equipment grants and program grants received by Keep Miami Gardens Beautiful. The spikes in FY-06/07 were a result of Hurricane Wilma Reimbursement grants. The spike in FY 13 is attributed to grants received from the State for the pedestrian bridge.

# Interest Income

## Revenue Description

Generally, the City deposits its revenues in a general operations account at its authorized depository. These 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.

Since the City received the CITT settlement in FY 2012, it is projected that interests will be allocated for FY 2013.

## Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4

City of Miami Gardens Ordinance 2007-16-122

## Special Requirements:

None.

## Fund/Account Number:

Transportation Fund  
10-00-00-361-100-00

## Use of Revenue:

Transportation Fund, unrestricted.

## Method/Frequency of Payment

Interest is credited to the Transportation Fund on a monthly basis in proportion to their participation in pooled cash.

## Basis for Budget Estimate

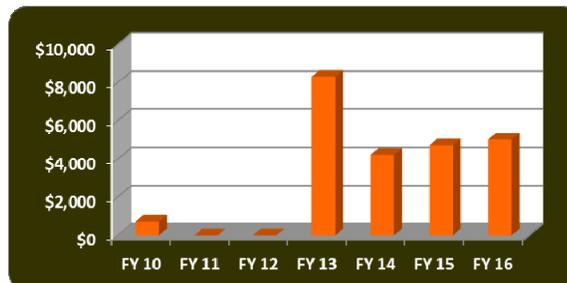
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 10	\$694	
FY 11	\$0	-100.00%
FY 12	0	0.00%
FY 13	8,320	100.00%
FY 14	4,213	100.00%
FY 15*	4,706	100.00%
FY 16**	5,000	6.25%

\* Estimated

\*\* Budgeted

**History of Interest Revenue to the Transportation Fund**



# **FDOT Landscaping Agreement**

## **Revenue Description**

As part of the City's overall beautification program, the City requested of FDOT the task of maintaining state road medians within the City. This has allowed the City to upgrade the planting in these medians and swales. The agreement calls for the State to pay the City each year the same amount it would have paid a private contractor to maintain these medians.

The actual cost of upkeep of these medians is significantly higher as the City has added water and thousands of plants.

## **Legal Basis for Revenue**

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4

City of Miami Gardens JPA Agreement with FDOT.

## **Special Requirements**

None.

## **Fund/Account Number**

Transportation Fund

10-00-00-334-390-00

## **Use of Revenue**

Transportation Fund, unrestricted.

## **Method/Frequency of Payment**

Interest is credited to the Transportation Fund on a monthly basis in proportion to their participation in pooled cash.

## **Basis for Budget Estimate**

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

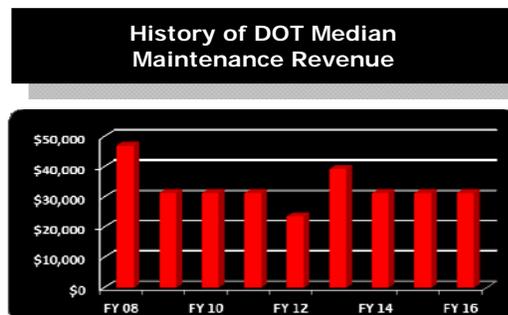
<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$47,035	
FY 09	\$31,356	-33.33%
FY 10	\$31,357	0.00%
FY 11	\$31,356	0.00%
FY 12	\$23,518	-25.00%
FY 13	\$39,197	66.67%
FY 14	\$31,358	-20.00%
FY 15*	\$31,356	-0.01%
FY 16**	\$31,356	0.00%

\* Estimated

\*\* Budgeted

## **Discussion**

This is the yearly payment from the Florida Department of Transportation to cover the cost of maintaining the medians on state roads within the City (SR-7, NW 183<sup>rd</sup> Street and NW 27<sup>th</sup> Avenue). The amount is far less than the actual cost. The rate will be adjusted by District #6 DOT after it awards its yearly median maintenance bid.



## Other Non-Operating (Undesignated Fund Balance)

### Revenue Description

It is the City's policy to budget the fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

### Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4  
 City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account Number:** Transportation Fund  
 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.

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$1,012,589	102.43%
FY 09	\$518,120	-48.83%
FY 10	\$2,625	-99.49%
FY 11	\$7,183	173.64%
FY 12	\$3,459,596	48063.66%
FY 13	\$4,565,353	31.96%
FY 14	\$5,259,665	15.21%
FY 15*	\$5,581,741	6.12%
FY 16**	\$4,698,464	-15.82%

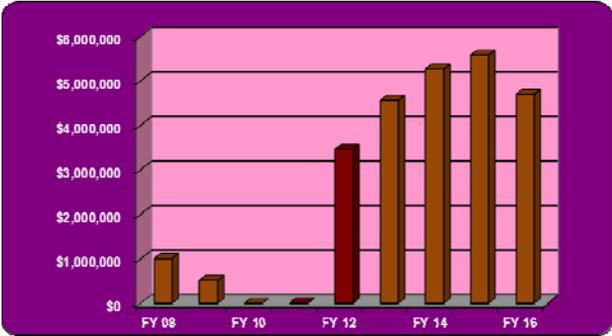
\* Estimated \*\* Budgeted

### Discussion

In the first two years of the Transportation Fund, the fund balance reserve grew; however, largely as a result of Hurricane Wilma, the reserve declined significantly. It is estimated that the total of un-reimbursed expenses for the Hurricane were in excess of \$800,000. Additional decline is due to several special projects which have required additional funds to complete. The largest of these was the NW 27<sup>th</sup> Ave, Beautification Program done in conjunction with the Super Bowl in 2007. For the first time in FY-09, FY-10 and again in FY-11 the Fund needed a small subsidy from the General Fund to balance; though in the former two years, it was not used as funds remained at year-end. This was due largely to the decline in State Revenue Sharing receipts.

In FY 2012, the City settled with Miami-Dade County and received a lump sum settlement for CITT funding for the previous years and also begins to receive monthly CITT distribution, increasing the fund balance for the Transportation Fund.

**History of Budgeted Fund Balance Reserve in the Transportation Fund**



## **1/2 Cent Sales Tax Surcharge (CITT)**

### **Revenue Description**

In 2002, Miami-Dade County held a referendum to raise the general sales tax by ½ cent and to dedicate this additional revenue to funding transportation needs. As part of the process, the County entered into agreements with all then existing cities to share this revenue if it passed. The County would keep 80% and the cities would share 20%. Even though the original resolution establishing this arrangement stated that if new cities came along, they would negotiate with the County for their proportionate share. Three cities have incorporated since that date and the County has refused to negotiate in good faith with any of them (Miami Gardens, Doral and Cutler Bay).

Revenue received under this tax must be used by the cities for transportation purposes only. At least 20% must be used for transit-related purposes and the balance can be used for other transportation needs.

In FY-11, the City sued the County for these fund in FY 2012, the County settled with a payment of approximately \$11.0 million.

### **Legal Basis for Revenue**

State Statute  
Miami Dade Ordinance

### **Special Requirements**

20% must be used for Transit-related expenditures and 80% must be used for other transportation-related expenses.

### **Fund/Account Number**

Transportation Fund: None established

**Use of Revenue:** Transportation Fund.

### **Method/Frequency of Payment**

Monthly from Miami-Dade County

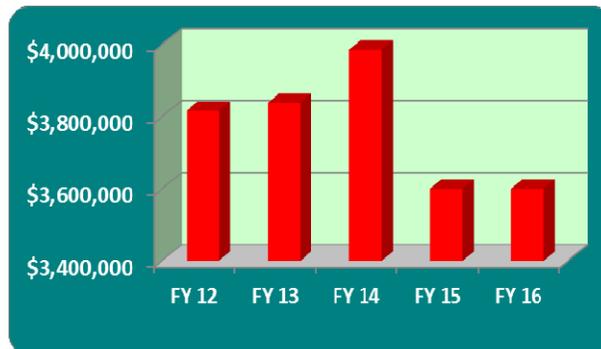
**Basis for Budget Estimate:** County estimate.

### **Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 12	\$3,815,960	
FY 13	\$3,837,951	0.58%
FY 14	\$3,985,238	3.84%
FY 15*	\$3,600,000	-9.67%
FY 16**	\$3,600,000	0.00%

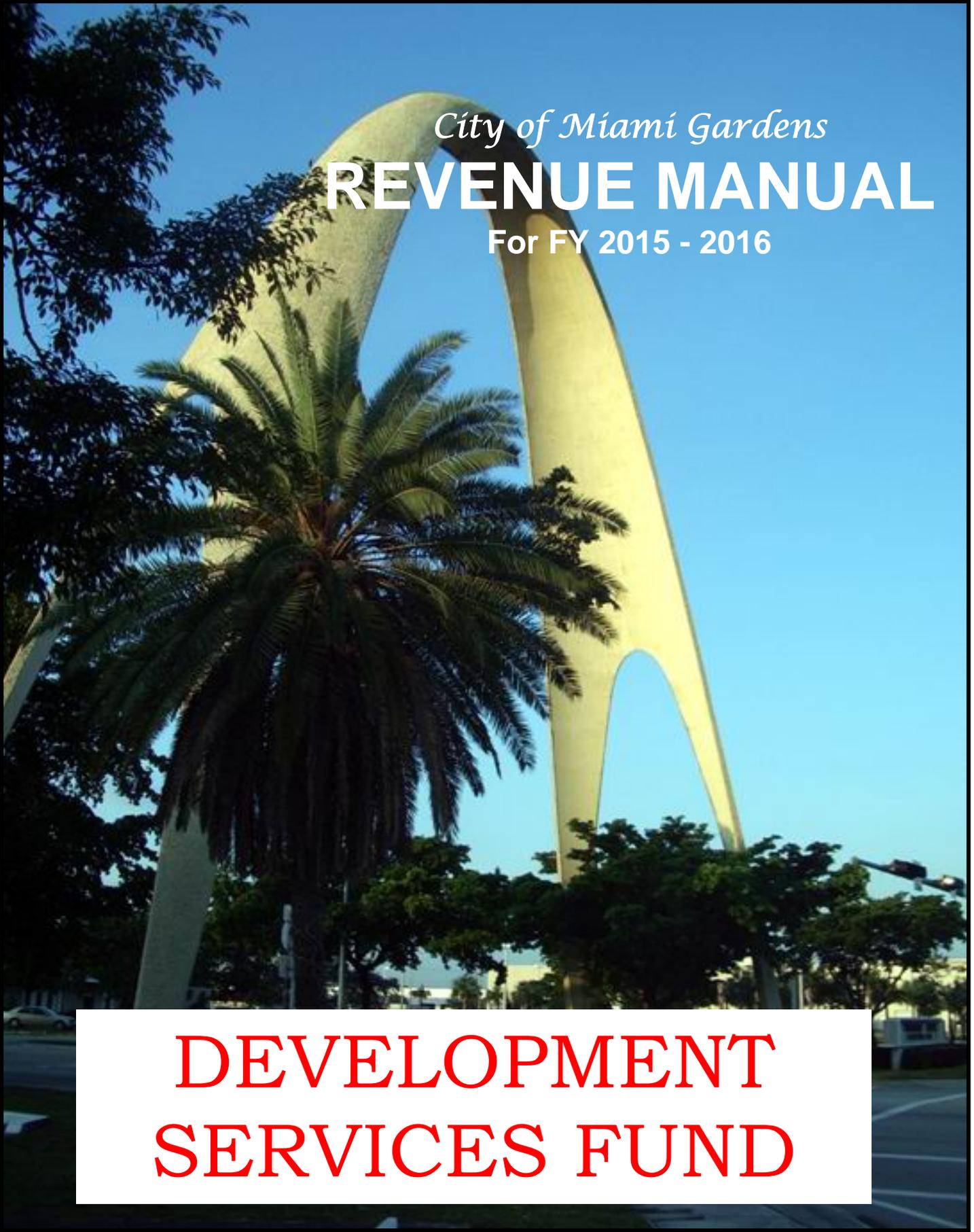
\*Estimated. Settlement proceeds

\*\*Budget Pending settlement of lawsuit.



### **Discussion**

The revenue source is lagging by four months, so it is difficult for staff to perform accurate projection. To be conservative staff is projecting based on the current trend resulting in lower amount for FY 2015 and FY 2016.



*City of Miami Gardens*  
**REVENUE MANUAL**  
For FY 2015 - 2016

**DEVELOPMENT  
SERVICES FUND**

# Community Development District Fees

## Revenue Description

Periodically, a developer request that the City establish a Community Development District pursuant to Florida Statutes §190.05(1). The City charges a fee to review the application. Once operational, the City charges a yearly monitoring fee.

## Legal Basis for Revenue

Florida Statutes §166.231, §190.05(b)(1) and (2)  
 City of Miami Gardens Charter Article 4, Sections 4.11 and 4.9 & Article 8, Sections 8.3 & 8.4  
 City of Miami Garden Ordinance 2004-16-32  
 City of Miami Garden Ordinance 2006-03-349

## Special Requirements

None.

## Fund/Account Number

Development Services Fund  
 15-00-00-329-400-00

## Use of Revenue

Development Services Fund, unrestricted.

## Method/Frequency of Payment

Occasional. No set frequency.

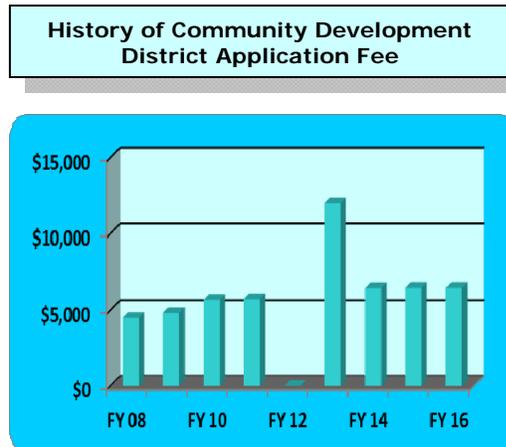
## Basis for Budget Estimate

Estimate, if any, is based on prior knowledge of a developer request.

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$4,490	
FY 09	\$4,810	7.13%
FY 10	\$5,680	18.09%
FY 11	\$5,730	0.88%
FY 12	\$0	-100.00%
FY 13	\$12,010	100.00%
FY 14	\$6,390	-46.79%
FY 15*	\$6,410	0.31%
FY 16**	\$6,410	0.00%

\* Estimated  
 \*\* Budgeted



## Discussion

Occasionally, a developer will request the establishment of a special purpose government pursuant to Florida Statutes §190.05(1). The City's planning department reviews the applications and makes a recommendation to the City Council. The City Council, in turn, makes a recommendation to the Board of County Commissioners. Final approval lies with the BCC. Currently the City has three CDD's. Fees for FY-12 were not collected until FY-13.

While Community Developments are a special purpose government, most of its activity impacts the City. Often these districts are responsible for road, utility and drainage maintenance. These system feed into the City's systems. Also, when the District has completed paying for these infrastructure improvements, they generally become the property of the City. The City must monitor the District's maintenance activity to ensure that when these assets become the City's, they will be transferred in good condition. Additionally, the city receives numerous calls from the residents in these districts complaining about the infrastructure. These calls must be checked and routed to the District for correction where appropriate.

## Fee Schedule

District Application Fee (all sizes) \$15,000  
 Districts Monitoring Fee (all sizes) \$1,000 or \$100 per unit per year, whichever is greater

# Building Fees

## Revenue Description

The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

## Legal Basis for Revenue

Florida Statutes §166.231  
 Miami Dade County Code Sec. 8CC-10.  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

## Special Requirements

None.

## Fund/Account Number

Development Services Fund  
 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

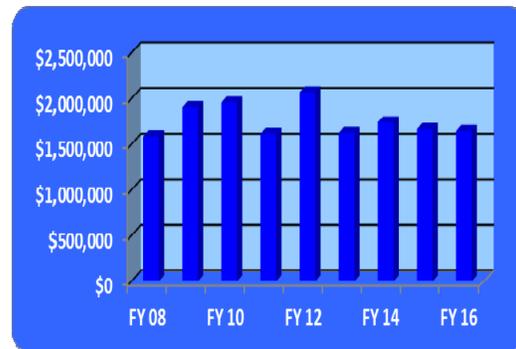
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis.

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$1,586,615	-31.23%
FY 09	\$1,904,818	20.06%
FY 10	\$1,956,892	2.73%
FY 11	\$1,615,243	-17.46%
FY 12	\$2,069,911	28.15%
FY 13	\$1,624,781	-21.50%
FY 14	\$1,741,949	7.21%
FY 15*	\$1,666,233	-4.35%
FY 16**	\$1,645,656	-1.23%

\* Estimated  
 \*\* Budgeted

History of Building Permit Revenue to the Development Services Fund



## Discussion

Prior to FY-05, all building permit activity was handled by Miami-Dade County. In FY-05, the City established its own department; however, the City retained the County fee schedule. FY-06 saw significant development activity which is reflected in the revenues; however, with the development bust in FY-07, revenues declined significantly and have remained low. This has resulted in the General Fund having to subsidize the Fund by over \$1 million in FY-08; \$1.8 million in FY-09; and \$1.2 million in FY-10. FY-11 is \$600k short. FY-12 increases are attributed to the issuance of permits of the City Hall Project.

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**I. BUILDING SERVICES DIVISION**

**A. ADMINISTRATION**

**General Information on Special Fees, Refunds, Extensions and Cancellations.**

**1. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE**

- a. The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure.
- b. The invoice will consist of actual labor cost, including any and all fringe benefit costs the Division is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Building Services Division's Finance Section on a yearly basis.
- c. All of this (these) project(s) will have mutually agreed on contact(s), which will be maintained in the Finance Section. The Director will also have the ability to request a deposit amount that is mutually acceptable to the Division and Company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final executed agreement with the Division. The life span of the project(s) shall be included in the agreement.

**2. ANNUAL FACILITY PERMIT**

In accordance with provisions of the Florida Building Code and the Miami-Dade County Code Chapter 10, per firm or organization in the City of Miami Gardens which performs its own maintenance work with certified maintenance personnel in Factory-Industrial (Group F) Facilities, as well as helpers there under, may pay to City of Miami Gardens an annual Master and Subsidiary Facility Permit (Premise Permit) - fee in lieu of other fees for maintenance work. Such fee shall be paid to the Building Department and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this sub-section.

Prior to per Facility Permit's expiration; the holder will be sent a renewal notice to continue the Premise Permit for the next renewal period. The fee will be the same as the original Facility Permit Fee. No allowance shall be made for late renewal fees or part year renewal fees.

1.	Master Facility Permit	Each Employee	\$	60.00
		Minimum	\$	1136.00
2.	Subsidiary Facility	Each Employee	\$	60.00
		Minimum	\$	318.00

**3. BUILDING PERMIT CANCELLATION** Each \$ 71.82

**4. BUILDING PERMIT CHANGE OF CONTRACTOR, ARCHITECT AND/OR ENGINEER** Each \$ 107.73

**5. BUILDING PERMIT EXTENSIONS** Each \$ 72.26

**6. CITY SURCHARGE**  
 A technology fee of 15% of the total Building permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Building Services Division customers. Permit Fee 15%

**7. COPIES OF DEPARTMENTAL RECORDS**

a.	Certified copies	Each page	\$	1.05
b.	Double sided copies	Each page	\$	0.26
c.	Notary Public service	Each document	\$	1.05
d.	Plan reproduction from microfilm	Each page	\$	5.23
e.	Reproduced records	Each page	\$	0.16

**8. DOUBLE FEE**  
 When work for which a permit is required is commenced prior to obtaining a permit, the payment of the required fee shall not relieve the applicant of other penalties established by law. The double fee requirements shall be applicable to all divisions of the Building Services Division. Double (2x) the permit fee + penalty \$ 119.70

For second offense of doing work without a permit.	\$	240.40
For each offense thereafter.	\$	601.49

**9. FEES BASED ON ESTIMATED COST – DOCUMENTATION REQUIREMENTS**

The Building Department may require the permit applicant to submit appropriate documentation as proof of estimated cost of construction used to compute permit fees.

**10. INSPECTIONS AND PLAN REVIEWS**

<b>a.</b>	<b>ADDITIONAL INSPECTION FEE</b>	\$	74.81
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The building permit fee entitles the permit holder to an initial and follow-up inspection for each type of mandatory inspection. All work shall be inspected and deficiencies shall be noted by the building inspector. When the work to be inspected is only partially complete, the inspection shall be performed on those portions of the work completed, provided that compliance with the applicable Building Code(s) may be determined with respect to those portions. A permit holder shall pay a fee of \$74.81 for each additional inspection required to assure compliance with the applicable Building Code(s) beyond the initial and one follow-up inspection.

All additional inspection fees shall be paid by any method acceptable to the City of Miami Gardens.

<b>b.</b>	<b>CONSULTATIONS AFTER REGULAR HOURS OF OPERATION.</b>		
		1 <sup>st</sup> hour	\$ 189.53
		Each additional	\$ 64.84

Charges for customer to meet with the technical team. Outside the scheduled hours for consultation, will be at a rate of \$ 189.53 1st hour and \$ 64.84 for each additional and part thereof.

**c. ENFORCEMENT (APPLICABLE TO ALL TRADES) FLORIDA STATUTE 553.80 ENFORCEMENT**

<b>1.</b>	<b>Plans Rework fee (See explanation below).</b>		
		Each review	\$ 106.73
		Per trade	

“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.”

2.	<b>Re-Inspection Fee (See explanation below).</b>	Each insp. Per Trade	\$	71.82
	<p>“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.”</p>			
d.	<b>EXPEDITE PLAN REVIEW SERVICES</b>			
	<p>Permit applicants who request an alternate plan review service for an expedited review, to be completed after normal working hours, will be assessed a fee. This fee shall be as follow:</p>			
	1. Residential		\$	230.42
	Each additional hour		\$	56.86
	2. Commercial		\$	491.77
	Each additional hour		\$	122.69
e.	<b>OVERTIME INSPECTIONS AND PLAN REVIEW</b>	Per hour	\$	86.78
	<p>Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of \$ 86.78 per hour, or fraction thereof, and \$ 139.65 per hour, or fraction thereof, on a holiday. Fees are over and above the permit fees with a minimum of three (3) hours.</p>			
		Per hour Holiday	\$	139.65
11.	<b>INTEREST CHARGES ON UNPAID AMOUNTS DUE TO THE CITY OF MIAMI GARDENS BUILDING SERVICES DIVISION</b>			
a.	<p>The City of Miami Gardens Building Services Division is authorized to impose an interest charge on any and all unpaid amounts which are due to the Division. This includes, without limitation, items such as past due boiler fees, 40 year recertification fees, Civil Violation fines and demolition costs. The City of Miami Gardens Building Services Division shall also have the authority to charge interest as part of any settlement agreement of installment payment plan to recover fees, fines or costs as well as outstanding liens.</p>			
b.	<p>The interest charged shall be assessed as provided for in applicable County Code provisions or administrative orders. In all other cases, interest shall be charged from the date the amount was due and payable to the Division computed at the rate of ten percent (10%) per annum. the Department Director or designee shall have the right to waive all or any portion of the interest charged in order to ensure public safety concerns are met.</p>			
12	<b>LOST PERMIT CARD FEE</b>		\$	30.92
	<p>A replacement fee shall be charged for the loss of a Permit Inspection Record Card after a permit has been issued.</p>			
13.	<b>LOST PLANS FEE</b>		\$	26.93
	<p>When plans for new buildings and additions are lost by the owner or contractor, a recertification fee will be required to review, stamp and approve a new set of plans as a field copy.</p>			
	Certification charge			
		Per page	\$	1.00
14.	<b>MIAMI DADE COUNTY PERMIT CLOSURES</b>			

<p>Renew and close per expired permit previously issued by Miami-Dade County.</p> <p>A fee of <b><u>one hundred fifty-six dollars and sixty-one cents</u></b> shall be charged to renew and close per expired permit previously issued by Miami-Dade County. the applicant must submits to the City of Miami Gardens Building Official an affidavit from a registered architect or Engineer that satisfies the requirements of the Florida Building Code to renew and close the expired permit, and that the affidavit includes evidence that the construction was completed prior to March 1, 2002</p>	<p>\$ 156.61</p>
<p><b>15. RECERTIFICATION PROGRAM</b></p>	
<p>a. There shall be a fee of <b><u>three hundred fourteen dollars and twenty-one cents</u></b> per building, for every Forty Year Building re-certification program application as required under the Miami-Dade County Code Chapter 8.</p>	<p>\$ 314.21</p>
<p>b. Per preceding Ten Year re-certification application as required under the Miami-Dade County Code Chapter 8.</p>	<p>\$ 314.21</p>
<p>c. There shall be a fee of <b><u>fifty-two dollars and thirty-seven cents</u></b> extension fee for every application for subsequent Ten Year re-certification program applications.</p>	<p>\$ 52.37</p>
<p><b>16. REVISIONS AND SHOP DRAWINGS</b></p>	
<p>A fee of \$74.82 per trade per hour for a minimum of (1) hour will be applied for revisions and shop drawings.</p>	<p>Each hour \$ 74.82 Per Trade</p>
<p><b>17. REFUNDS, TIME LIMITATIONS &amp; CANCELLATIONS</b> the fees charged pursuant to this schedule, may be refunded by the municipality subject to the following :</p>	
<p>a. No refunds shall be made on request involving; permit fees of <b>one hundred dollars (\$100.00) or less</b>; or permits revoked by the Building Official or Director of the Building Department under authority granted by Florida Building Code, of Permits cancelled by court order, or Conditional permits; or Permit which have expired; or Permit under which work has commenced as evidence by any recorded inspection having been made by the Building Department; or when there is a change of contractor.</p>	
<p>b. A full refund shall be granted to a permit holder who takes out a permit covering work outside the jurisdictional inspection area. <b>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</b> shall be granted to a permit holder who request a refund, provided: that the permit holder makes a written request prior to permit expiration date; and that the applicant's validated copy of the permit be submitted with such a request; and that no work as evidenced by any recorded inspection has commenced under such permit.</p>	
<p>c. If work has commenced, and where a permit has become null and void pursuant to the applicable Building Code(s), a <b>credit of fifty percent (50%)</b> of the original permit fee shall be applied to any re-application fee for a permit covering the same project and involving the same plans, provided the work in place and required completion of the structure meets all applicable regulations in effect at the time. The initial permit becomes null and void and regulations which may have become effective between the date of expiration and the date of issuance of the new permit.</p>	

- d. Where a permit has become null and void pursuant to Florida Building Code, a **credit of fifty percent (50%)** of the permit fee shall be applied to any re-application fee for a permit covering the same project and involving the same plans, provided the complete re-application is within six (6) months of the expiration date of the original permit, and provided that no refund had been made as provided in this Section.
- e. A fee shall be charged to renew and close expired permits previously issued by the County, provided the applicant submits to the municipality's Building Official an affidavit from a registered architect or Engineer that satisfies the requirements of the Florida Building Code to renew and close the expired permit, and that the affidavit includes evidence that the construction was completed prior to March 1, 2002. \$ 156.61
- f. Where no permit was obtained, in accordance with the applicable Building Code(s), the minimum permit fee for the trade shall apply to any new permit application.

**18. SOIL IMPROVEMENT AND LAND CLEARING**

- a. Commercial Each lot \$ 1,099.74
- Each sheet \$ 5.49
- b. Residential Each lot \$ 164.96
- Each sheet \$ 5.49

**19. STRUCTURAL GLAZING SYSTEM RE-CERTIFICATION** \$ 311.60

There shall be a fee of **three hundred twenty-eight dollars** fee for the initial application for structural glazing Re-certification and per subsequent application under the Miami-Dade County Code Chapter 8.

**B. BUILDING PERMIT FEES**

- 1. **"UP-FRONT" PROCESSING FEE (non-refundable)** 30% Upfront Fee  
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 \$ 74.81
- b. Commercial \$ 209.48

**3. ALTERATION AND/OR REPAIR**

- a. **Commercial**
  - 1. Per \$1.00 of construction value if square footage is provided, the construction value will be based on a cost of \$1.25/SF or the value provided by the permit application, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant. Per \$ 0.03
  - 1.00 Job Value
  - 2. MINIMUM FEE \$ 209.48
- b. **Residential**
  - 1. Single Family Residence and Duplex Per \$ 0.06
  - 1.00 Job Value
  - 2. MINIMUM FEE \$ 74.81
  - 3. MAXIMUM FEE \$ 1,571.06
  - 4. Shade Houses Per 100 \$ 0.38
  - s/f

**4. AWNINGS, CANOPIES AND SCREEN ENCLOSURES**

- a. Awnings & Canopies Each \$ 219.45
- b. Free Standing Canopies Each \$ 219.45
- c. Screen Enclosures Each \$ 219.45

<b>5. CHICKEE HUTS</b>	Each	\$	219.45
Constructed by other than Miccosukee Tribe of Indians or Seminole Tribe of Florida (Fee plus Electrical, Plumbing when applicable)			
<b>6. DEMOLITION OF BUILDINGS</b>	Flat rate for each structure	\$	324.19
<b>7. FENCES AND/OR WALLS</b>			
a. CBS Brick Wall, Metal Panels, PVC Fence or Wood Fence	Each 500 l/f or fractional part of	\$	115.71
b. Commercial Chain Link Fence	Each 500 l/f or fractional part of	\$	115.71
c. Masonry and/or Ornamental Iron	Each l/f	\$	1.30
d. MINIMUM		\$	115.71
<b>8. FLAGPOLE</b>			No Charge
<b>9. GUTTERS</b>		\$	74.81
<b>10. NEW CONSTRUCTION AND /OR ADDITIONS</b>			
New and/or additional for commercial and/or residential includes permit fee for all trades (General Electric, Mechanical, Plumbing, "all other require permit w/fee")			
a. <b>Commercial</b>			
1.	Per s/f	\$	1.62
2. MINIMUM FEE		\$	209.48
b. <b>Residential</b>			
1. 0 – 300 s/f		\$	511.72
2. 301 – 650 s/f		\$	638.40
3. 651 – or above	Per s/f	\$	1.02
<b>11. PARKING LOTS</b>			
a. New or repair	Per lot	\$	191.52
b. Re-stripping existing lot (Separate for Electrical & Plumbing, if applicable).	Per lot	\$	125.69
<b>12. ROOFING AND RE-ROOFING</b>			
a. Lightweight Insulating Concrete	Flat fee	\$	120.70
b. Roofing Flat/Shingle	Per s/f	\$	0.11
c. Roofing Tile/Metal Roof	Per s/f	\$	0.14
d. MINIMUM FEE		\$	131.67
<b>13. SHORT TERM EVENT – PROFESSIONAL CERTIFICATION</b>	Each	\$	250.00
Affidavit and verification forms required. (30 days or less)			
<b>14. SIGN PERMIT FEE</b>			
a.	Each installation	\$	219.45
b. If applicable, electrical sign electrical sign fee permit.	Each	\$	219.45
<b>15. SLABS AND DRIVEWAYS</b>			
a. Asphalt Driveway		\$	74.81
b. Cast Concrete Driveway		\$	74.81
c. Pavers Driveway		\$	74.81
d. Slabs Only		\$	74.81
e. Approach Only		\$	74.81
f. Sidewalk Only		\$	74.81
g. Approach and Sidewalk		\$	138.65
<b>16. SWIMMING POOLS, SPAS AND HOT TUBS</b>			
Installation of swimming pools/spas – includes permit fees for all trades			
a. Pool, spa and deck		\$	713.21
b. Spa/Hot tub only		\$	713.21

<b>17. TEMPORARY PLATFORMS AND TEMPORARY BLEACHERS TO BE USED FOR PUBLIC ASSEMBLY</b>			
a. Bleacher	Each	\$	84.81
b. Platform	Each	\$	84.81
<b>18. TEMPORARY TRAILER (FOR CONSTRUCTION)</b>			274.31
Tie Down Inspection Fee (This does not include installation of meter mounts and service equipment. Separate mechanical, plumbing and related electrical permits are required).			
<b>19. TENTS</b>	Each	\$	193.52
Electrical & Plumbing permits are pulled separately.			
<b>20. WINDOWS OR DOORS, ORNAMENTAL IRON BARS/SAFETY BARS, SHUTTERS</b>			
a. Installation and/or Alteration (except New Construction)	1 <sup>st</sup> install	\$	45.89
b.	Each additional	\$	5.23

**C. CERTIFICATES OF OCCUPANCY**

<b>1. APARTMENTS, HOTELS, MULTIPLE FAMILY USES</b>			
a. 2 to 50 units		\$	109.73
b. 51 to 100 units		\$	167.58
c. 101 and up units		\$	219.45
<b>2. BUILDING SHELL COMMERCIAL (New Construction)</b>		\$	119.70
Building and Unit Shell			
<b>3. COMMERCIAL/INDUSTRIAL</b>	Per s/f	\$	0.07
a. MINIMUM FEE		\$	182.54
b. MAXIMUM FEE		\$	2,094.75
<b>4. EXTENSION</b>		\$	68.83
A fee shall be paid by the certificate holder who submits a written request for a TCO extension as authorized under the Florida Building Code.			
<b>5. SINGLE FAMILY RESIDENCE, CITYHOUSES, DUPLEX (C.O.).</b>	Each unit	\$	65.84
<b>6. TCO</b>	100% final CO Fee		
Temporary Certificate of Occupancy			
<b>7. TCO EXTENSION</b>	50% final CO Fees		
50% of the final CO fees for a 90 days extension per period			
<b>8. VIOLATION</b>		\$	523.69
Occupancy w/o CO (in violation)			

**D. ELECTRICAL PERMIT FEES**

<b>1. "UP-FRONT" PROCESSING FEE (non-refundable)</b>	30% Upfront Fee		
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.			
<b>2. MINIMUM FEE FOR BUILDING PERMITS</b>			
a. Residential		\$	74.81
b. Commercial		\$	209.48
<b>3. COMMERCIAL</b>			

<ul style="list-style-type: none"> <li>a. Alteration/Repair/Addition If square footage is provided the job value will be based on a cost of \$1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant.</li> </ul>	Each \$ 1.00 of job value	\$ 0.021
<ul style="list-style-type: none"> <li>b. MINIMUM</li> </ul>		\$ 209.48
<ul style="list-style-type: none"> <li>c. New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.</li> </ul>		No Charge
<b>4. FEEDERS</b>		
<ul style="list-style-type: none"> <li>a. Include feeders to panels, M. C. C. switchboards, elevators, etc.</li> </ul>	Each feeder	\$ 22.94
<ul style="list-style-type: none"> <li>b. Generators, Automatic Transfer Switches</li> </ul>	Each KW	\$ 11.48
<b>5. RESIDENTIAL</b>		
<ul style="list-style-type: none"> <li>a. Alteration/Repair/Addition Single Family Residence and Duplex (a copy of executed construction contract required).</li> </ul>	Each \$ 1.00 of job value	\$ 0.58
<ul style="list-style-type: none"> <li>b. MINIMUM</li> </ul>		\$ 74.81
<ul style="list-style-type: none"> <li>c. MAXIMUM</li> </ul>		\$ 1,571.06
<ul style="list-style-type: none"> <li>d. New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.</li> </ul>		
<b>6. SERVICES</b>		
<ul style="list-style-type: none"> <li>a. Agricultural Services</li> </ul>		\$ 85.79
<ul style="list-style-type: none"> <li>b. Conduits Duct bank</li> </ul>	Each l/f	\$ 2.59
<ul style="list-style-type: none"> <li>c. Construction Field Office Services</li> </ul>	Each service	\$ 143.64
<ul style="list-style-type: none"> <li>d. Free Standing Services</li> </ul>	Each service	\$ 85.79
<ul style="list-style-type: none"> <li>e. Ground wire for Screen Bonding</li> </ul>	Each install	\$ 85.79
<ul style="list-style-type: none"> <li>f. Mobile Home and RV Service</li> </ul>	Each service	\$ 85.79
<ul style="list-style-type: none"> <li>g. Permanent Service to Building This fee shall be charged for total amperage.</li> </ul>	Each 100 amp or fractional part	\$ 8.98
<ul style="list-style-type: none"> <li>h. Reconnect Meter</li> </ul>	Each service	\$ 74.81
<ul style="list-style-type: none"> <li>i. Service or Panel Repair</li> </ul>	Each service	\$ 74.81
<ul style="list-style-type: none"> <li>j. Temporary Service for Construction</li> </ul>	Each service	\$ 74.81
<b>7. SYSTEMS</b>		
<ul style="list-style-type: none"> <li>a. Burglar Alarm System               <ul style="list-style-type: none"> <li>1. Complete - Commercial</li> <li>2. New – Residential Effective January 1, 2015 as per 2014 Florida Statute 553.793(4)</li> <li>3. Repair - Commercial</li> </ul> </li> </ul>	Each system Each label	\$ 150.62 \$ 55.00
<ul style="list-style-type: none"> <li>b. Closed Circuit TV System</li> </ul>	Each system	\$ 128.68
<ul style="list-style-type: none"> <li>c. Energy Management System               <ul style="list-style-type: none"> <li>1.</li> <li>2. Repair</li> </ul> </li> </ul>	Each floor Each floor	\$ 150.62 \$ 85.79
<ul style="list-style-type: none"> <li>d. Fire Detection System               <ul style="list-style-type: none"> <li>1. Include fire alarm system, halon, etc.. Does not include single 110 volt residential detectors.</li> <li>2. MINIMUM                   <ul style="list-style-type: none"> <li>i. Commercial</li> <li>ii. Residential</li> </ul> </li> <li>3. Repair and additions to existing systems/floor</li> </ul> </li> </ul>	\$ Each system Each floor	178.55 \$ 209.48 \$ 74.81 \$ 85.79
<ul style="list-style-type: none"> <li>e. Intercom System</li> </ul>	Each system	\$ 128.68
<ul style="list-style-type: none"> <li>f. Phone &amp; Data System</li> </ul>	Each system	\$ 128.68

g.	Security System (card reader)	Each system	\$	128.68
h.	Smart House System	Each system	\$	128.68
i.	Solar Photovoltaic System	Each system	\$	128.68
j.	Vacuum System	Each system	\$	74.81
<b>8.</b>	<b>TEMPORARY SERVICE TEST</b>			
a.	Equipment and service (30 day limit)	Each service	\$	28.93
b.	Elevator (180 day limit)	Each elevator	\$	142.64
c.	Free Standing Service New meter and service (requires processing) Includes: lift stations, sprinkler systems, street lighting, parking lots, etc. that require new services with separate meters.	Each service	\$	128.68
<b>9.</b>	<b>TEMPORARY WORK ON CIRCUSES, CARNIVALS, FAIRS, CHRISTMAS TREE LOTS, FIREWORKS, TENTS, ETC.</b>	Each ride Each structure	\$	71.82
<b>E.</b>	<b>ENGINEERING SERVICES DIVISION FEES</b>			
1.	Multiple Discipline Review		\$	210.00
2.	Single Discipline Review		\$	80.00
3.	Revisions		\$	79.00
<b>F.</b>	<b>FLOODPLAIN MANAGEMENT FEES</b>			
1.	50% Substantial Improvement			
a.	Commercial		\$	200.00
b.	Residential		\$	95.00
2.	Certificate of Completion			
a.	Certificate		\$	55.00
b.	Flood Proofing		\$	355.00
3.	Letter of Maps Revisions (LOMR)			
a.	Single Structure		\$	275.00
b.	Each added structure		\$	20.00
4.	Miscellaneous			
a.	Commercial Variance/Appeal Preparation		\$	1,175.00
b.	Flood Zone Inquiry		\$	45.00
c.	Inspection for Substantial Damage/Improvement		\$	55.00
d.	Processing Public Notice/Advertisement		\$	130.00
e.	Re-Inspection		\$	55.00
f.	Residential Variance/Appeal Preparation		\$	695.00
5.	Plan Review			
a.	Commercial		\$	210.00
b.	Residential		\$	90.00
6.	Processing Elevation Certificates			
a.	Elevation Certificate		\$	45.00
b.	Tie-Beam Elevation Certificate		\$	30.00
7.	Revisions (50% of original plan review fee)			
a.	Commercial		\$	100.00
b.	Residential		\$	55.00
<b>G.</b>	<b>IMPACT FEES</b>			
1.	<b>Parks – General Admission</b>			
a.	Multi-Family	Each unit	\$	127.78
b.	Single Family - Attached	Each unit	\$	219.80
c.	Single Family – Detached	Each unit	\$	185.55
2.	<b>Parks – Improvements</b>			
a.	Multi-Family	Each unit	\$	839.00

b. Single Family - Attached	Each unit	\$	1,207.00
c. Single Family – Detached	Each unit	\$	1,403,.00
<b>3. Parks – Open Space</b>			
a. Multi-Family	Each unit	\$	839.00
b. Single Family - Attached	Each unit	\$	1,267.00
c. Single Family – Detached	Each unit	\$	1,522.00
<b>4. Police</b>			
a. Non-Residential	Each sq ft.	\$	.285
b. Residential	Each unit	\$	410.70

**H. MECHANICAL PERMIT FEES**

<b>1. "UP-FRONT" PROCESSING FEE (non-refundable)</b>			30% Upfront
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.			Fee
<b>2. MINIMUM FEE FOR BUILDING PERMITS</b>			
a. Residential		\$	74.81
b. Commercial		\$	209.48
<b>3. A/C &amp; REFRIGERATION</b>		\$	
Including replacement, relocation of equipment and new installation (without a master permit).			
a. Drain	Each	\$	6.58
b. Kilowatt	Each	\$	4.39
c. Ton	Each	\$	21.95
<b>4. BOILERS</b>			
a. Installation		\$	
1. Boilers less than 837 MBTU	Each	\$	109.73
2. Boilers 837 MBTU to 6695 MBTU	Each	\$	164.59
3. Boilers 6695 MBTO and up	Each	\$	236.41
4. Steam driven prime movers	Each	\$	109.72
5. Steam actuated machinery	Each	\$	109.72
6. Unfired pressure vessels (operating at pressures in excess of 60 PSI and having volume of more than 5 cu. Ft.)	Each vessel	\$	109.72
b. Periodic Re-Inspections		\$	
1. Certificate of inspection (where inspected by insurance company)	Each	\$	109.72
2. Hot water Boilers (ANNUAL)		\$	109.72
3. Miniature boilers (ANNUAL)		\$	109.72
4. Shop inspection of boiler or pressure vessel	Each completed vessel	\$	109.72
5. Steam boiler (ANNUAL)		\$	109.72
6. Unfired pressure vessels (ANNUAL)		\$	109.72
<b>5. COMMERCIAL</b>		\$	
a. Alteration/Repairs	Each \$ 1.00 of job value	\$	0.021
If square footage is provided the job value will be based on a cost of \$1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant			
b. Kitchen Hoods	Each	\$	174.07
c. MINIMUM		\$	209.48
d. New Construction			No Charge
The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			
<b>6. FURNACE &amp; HEATING EQUIPMENT</b>	Each KW	\$	4.39
Including: commercial dryers, ovens and other fired objects not elsewhere classified (without master permit).			

<b>7. INTERNAL COMBUSTION HOODS</b>	Each	\$	107.73
<b>8. OTHER FEES:</b>		\$	
a. Fire chemical halon and spray booths	Each system	\$	200.50
b. Insulation, pneumatic tube, conveyor system, pressure and process piping, sheet metal or fiberglass air conditioning ducts, cooling towers and/or mechanical ventilation	1 <sup>st</sup> \$ 1,000 of job value	\$	115.71
	Each addtn'l \$ 1,000 of job value	\$	16.46
<b>9. RESIDENTIAL</b>		\$	
a. Alteration/Repair/Addition Single Family Residence and Duplex (a copy of executed construction contract required).	Each \$ 1.00 of job value	\$	0.58
b. MINIMUM		\$	74.81
c. MAXIMUM		\$	1,571.06
d. New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			No Charge
<b>10. STORAGE TANKS</b> For flammable liquids	Each tank	\$	215.46
<b>I. MIAMI DADE COUNTY CODE COMPLIANCE FEES</b>	Each \$ 1,000 job value	\$	0.60
<b>J. PLUMBING PERMIT FEES</b>			
<b>1. "UP-FRONT" PROCESSING FEE (non-refundable)</b> When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.			30% Upfront Fee
<b>2. MINIMUM FEE FOR BUILDING PERMITS</b>		\$	
a. Residential		\$	74.81
b. Commercial		\$	209.48
<b>3. COMMERCIAL</b>		\$	
a. Alteration/Repairs If square footage is provided the job value will be based on a cost of \$1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant	Each \$ 1.00 of job value	\$	0.021
b. MINIMUM		\$	209.48
c. New Construction The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			No Charge
d. Manhole or Catch Basin		\$	
1.	Each basin	\$	115.71
2.	Addtn'l 10 l/f or part thereof	\$	28.93
e. Medical Gas and Dental Vacuum Lines		\$	
1. Dental Vacuum Lines	Each system	\$	44.89
2. Medical Gas		\$	
i. Gas, per		\$	115.71
ii. Installation	Per \$1.00 job value	\$	0.01696
iv. MINIMUM		\$	209.48
3. Solar Water Heater	Each installation	\$	143.64
f. Natural Gas		\$	
1. Above Ground L. P. gas tanks per group of tanks at a single location.	Each	\$	74.81

2.	Appliance (does not include warm air heating units but does include un-vented space ( <i>COMMERCIAL</i> )).	Each	\$	16.96
3.	Major Repairs to gas pipe where no fixtures or appliances installation is involved.	Each	\$	49.55
4.	Meter	Each	\$	8.48
5.	Outlet (includes meter & regulator ( <i>COMMERCIAL</i> )).	Each	\$	16.96
6.	MINIMUM FEE			74.81
7.	Underground L. P. gas tank per group at a single location.	Each	\$	74.81
<b>g.</b>	Sewer		\$	
1.	Per building storm sewer and per building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building		\$	74.81
2.	Sewer Capping/Demolition		\$	74.81
<b>h.</b>	Storm/Sanitary Utility/Collector Lines for building drain lines		\$	
1.		Each line	\$	115.71
2.		Addtn'l 10 I/f or part thereof	\$	16.96
<b>i.</b>	Temporary Toilets (Waterborne or Chemical)			
1.		1 <sup>st</sup> Toilet	\$	74.81
2.		Renewal	\$	74.81
3.		Per Added Toilet	\$	16.96
<b>j.</b>	Water and Gas Mains (All Groups)		\$	
1.		Per Main	\$	115.71
2.		per 10 I/f	\$	16.96
3.		MINIMUM	\$	209.48
<b>k.</b>	Water Piping		\$	
1.	2" or less water service backflow assembly		\$	86.78
2.	2 1/2" or larger water service backflow assembly		\$	173.57
3.	Irrigation system and underground sprinkler system for per zone		\$	23.94
4.	Replace Solar Panel or New Install		\$	173.57
5.	Solar water heater install, equipment replacement or repair		\$	173.57
6.	Swimming Pool Heater Replacement or New Install		\$	74.81
7.	Swimming Pool Repair		\$	74.81
8.	Water service connection to a municipal or private water supply system (for per meter on per lot)		\$	74.81
<b>4. RESIDENTIAL</b>			\$	
<b>a.</b>	Alteration/Repairs	Each \$ 1.00 of job value	\$	0.021
	If square footage is provided the job value will be based on a cost of \$1.19 per s/f compared to the job value provided by the permit applicant, whichever is higher will be applied. If no square footage is provided, the job value will be based on the value provided by the permit applicant			
<b>b.</b>	MINIMUM		\$	209.48
<b>c.</b>	New Construction			No Charge
	The master permit for new construction and addition for commercial includes the permit fee for all of the trades (general electrical, general mechanical and general plumbing). All other trades require a permit with fees.			
<b>d.</b>	Manhole or Catch Basin		\$	
1.		Each basin	\$	115.71
2.		Addtn'l 10 I/f or part thereof	\$	28.93
<b>e.</b>	Natural Gas		\$	
1.	Above Ground L. P. gas tanks per group of tanks at a single location.	Each	\$	74.81
2.	Appliance (does not include warm air heating units but does include un-vented space ( <i>COMMERCIAL</i> )).	Each	\$	16.96
3.	Major Repairs to gas pipe where no fixtures or appliances installation is involved.	Each	\$	49.55
4.	Meter	Each	\$	8.48
5.	Outlet (includes meter & regulator ( <i>COMMERCIAL</i> )).	Each	\$	16.96
6.	MINIMUM FEE			74.81
7.	Underground L. P. gas tank per group at a single location.	Each	\$	74.81
<b>f.</b>	Sewer		\$	

1.	Per building storm sewer and per building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building		\$	74.81
2.	Sewer Capping/Demolition		\$	74.81
<b>g.</b>	<b>Storm/Sanitary Utility/Collector Lines for building drain lines</b>		\$	
1.		Each line	\$	115.71
2.		Addtn'l 10 l/f or part thereof	\$	16.96
<b>h.</b>	<b>Temporary Toilets (Waterborne or Chemical)</b>			
1.		1 <sup>st</sup> Toilet	\$	74.81
2.		Renewal	\$	74.81
3.		Per Added Toilet	\$	16.96
<b>i.</b>	<b>Water and Gas Mains (All Groups)</b>		\$	
1.		Per Main	\$	115.71
2.		per 10 l/f	\$	16.96
3.		MINIMUM	\$	209.48
<b>j.</b>	<b>Water Piping</b>		\$	
1.	2" or less water service backflow assembly		\$	86.78
2.	2 ½" or larger water service backflow assembly		\$	173.57
3.	Irrigation system and underground sprinkler system for per zone		\$	23.94
4.	Replace Solar Panel or New Install		\$	173.57
5.	Solar water heater install, equipment replacement or repair		\$	173.57
6.	Swimming Pool Heater Replacement or New Install		\$	74.81
7.	Swimming Pool Repair		\$	74.81
8.	Water service connection to a municipal or private water supply system (for per meter on per lot)		\$	74.81
<b>5.</b>	<b>SETTLING TANK, GAS AND OIL INTERCEPTORS AND GREASE TRAPS</b>		\$	
	(Including drain tile and relay for same Residential and Commercial)		\$	74.81
<b>6.</b>	<b>WATER TREATMENT PLANTS, PUMPING STATIONS, SEWER TREATMENTS AND LIFT STATION</b>		\$	
a.	Lift station (interior station piping)	Each	\$	345.14
b.	Sewage ejector	Each	\$	99.75
c.	Sewage treatment plant (interior plant piping)	Each	\$	215.46
d.	Water treatment plant (interior plant piping)	Each	\$	301.25
<b>K.</b>	<b>STATE OF FLORIDA SURCHARGE FEE</b>			
	3 % of total building Services Division Permit Fee			
<b>L.</b>	<b>TECHNOLOGY/TRAINING FEES</b>			
	A technology and training fee of fifteen percent (15%) of the total Building permit fee shall be assessed to per permit to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.			
<b>M.</b>	<b>UNSAFE STRUCTURES</b>			
	The Department of Building & Code Compliance - Building Services Division Enforcement Fees: In compliance with the Florida Building Code, National Electrical Code, and Miami Gardens Code, Chapter 28, the following expenses will be recovered from necessary Building Services Division enforcement and/or demolitions			
1.	Administration		\$	47.50
2.	Asbestos sampling & abatement			Actual Cost
3.	Bid processing & contractor Notice to Proceed (NTP)		\$	142.50
4.	Corporation Information		\$	47.50
5.	Demolition/Secure services			Actual Cost
6.	Digital Pictures		\$	2.85
7.	Extension		\$	142.50
8.	Initiation and processing fee for all work without a permit and all Unsafe Structures cases after given ninety (90) days to comply		\$	475.95
9.	Initial Inspection		\$	150.10
10.	Legal Advertisement			Actual Cost
11.	Lien/Recordation/Cancellation of notices.			Actual Cost

12.	Re-Inspection (if applicable)		\$	104.50
13.	Title Search			Actual Cost
14.	Unsafe Structure Panel		\$	190.00

**N. ZONING REVIEW FEES**

**1. ADMINISTRATION**

**a. Expedite**

**1. Commercial**

**i.**

1<sup>st</sup> hour \$ 470.40

**ii.**

Addn'l \$ 117.60  
hour

**2. Residential**

**i.**

1<sup>st</sup> hour \$ 220.80

**ii.**

Addn'l \$ 55.20  
hour

**b. Renewal of expired or abandoned plans in review shall be 50% of the original fee.** 50% of original permit fee

**c. Revisions** Each hour \$ 51.50

**d. "UP-FRONT" PROCESSING FEE (non-refundable)** 30% Upfront Fee  
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. AWNINGS, CANOPIES & SCREEN ENCLOSURES**

\$ 51.50

**3. COMMERCIAL**

**a. All other not Single Family Residence. Other than as specified herein:**

Water Tower; Per \$ 2.64  
1,000.00  
Pylons; job value  
Bulk Storage – Tank Foundation;  
Unusual Limited – use buildings, marquees & similar  
construction.

**b. Structures of unusual size or nature as arenas, stadiums and water & sewer plants** ½ of 1% job value \$ 0.01

**4. FENCES & MASONRY WALLS (RESIDENTIAL ONLY)**

**a. Chain link/Wood**

0-500 l/f \$ 51.50

Addn'l \$ 51.50

500 l/f

**b. Masonry Wall**

Each l/f \$ 0.35

**5. MOVING BUILDING**

Each 100 \$ 2.94

s/f or

fractional

part

**6. MOBILE HOMES/TEMPORARY BUILDINGS**

Each \$ 70.00

install

**7. POOLS, SPAS & HOT TUBS**

Each \$ 51.50

install

**8. RESIDENTIAL**

**a. Alteration/Remodeling**

Per \$ 1.00 \$ 0.01

job value

**b. New Constructions**

**1. 0 - 300 s/f** \$ 30.00

**2. 301 – 650 s/f** \$ 60.00

**3. 651 s/f and above** Each s/f \$ 0.10

**c. Shade House**

Each s/f \$ 0.01

**9. SATELLITE DISH**

All trades \$ 51.50

each

**10. SIGNS**

Each sign \$ 51.50

**11. SHEDS**

\$ 25.00

Prefabricated utility shed with slab (max 100 s/f floor area)

**12. Slabs**

Each \$ 51.50

installatio  
n

**13. TEMPORARY BLEACHERS, PLATFORMS & TENTS**

a. Bleachers	Each install	\$	
b. Platforms	Each install	\$	
c. Tents	Each tent	\$	70.00

**14. ZONING IMPROVEMENT PERMIT (ZIP)**

Agricultural/Farm building; Anchoring, Mooring, Docking or Storage of Houseboat; Awning, Canopy Carport & Screen Enclosure; Chickee Huts; Donation bins & recycling bins; Mobile Medical & Professional Units; Painting wall sign, Balloon Sign & Stick on Fabric Letter; Parking lot refurbishing – resurfacing or seal coating, paving & drainage of existing parking lot; Pools (above ground over 24" deep); Portable Mini Storage Unit; Residential Fences and Masonry walls – ornamental iron fence, decorative gardens, type water.		\$	51.50
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**D. PLAN DIGITIZING**

a. Administrative Fee			3%
b. Digital Services			
1. Digital Download Plans	Each Sheet	\$	No Charge
2. Digital Download of Specs	Each Sheet	\$	No Charge
3. Digital Delivery of Plans	Each Sheet	\$	.05
4. Digital Delivery of Specs	Each Sheet	\$	.02
5. Digital Stamping	Each Sheet	\$	.04
6. Electronic Data Transmission	Each Order	\$	No Charge
7. Archive on CD	Each CD	\$	4.22
8. Convert TIFF to PDF	Each File	\$	.10
9. Convert PDF to TIFF	Each File	\$	.10
10. Convert PLT to TIFF	Each File	\$	.10
11. Convert DWF to TIFF	Each File	\$	.10
12. Planwell Sheet Index	Each Sheet	\$	N/A
13. Pickup at City of Miami Gardens	Each Trip	\$	4.95
14. Delivery to City of Miami Gardens	Each Trip	\$	4.95
15. Minimum Invoice Charge	Each Invoice	\$	N/A
16. Fuel Surcharge	Each Trip	\$	None
c. Large Format Black & White Services			
1. Bond prints	Each square ft	\$	0.65
d. Large Format Color Services			
1. Color Cad Plotting	Each Square Foot	\$	1.50
2. Inkjet Color Prints	Each Square Foot	\$	3.95
3. Vinyl Color Banners	Each Square Foot	\$	5.50
4. Mount on Foam Board	Each Square Foot	\$	3.95
5. Mount on Gator Board	Each Square Foot	\$	4.95
6. Lamination	Each Square Foot	\$	2.95
7. Color Scanning Large Format	Each Sheet	\$	4.95
8. Color Scan – Small Font	Each File	\$	.50

<b>e.</b>	Miami Dade County UAP Surcharge			2%
<b>f.</b>	Scanning Services			
	1. Electronic Transmission (scans)	Each	\$	3.50
	2. CD Burning	Each	\$	4.22
	3. 8.5 x 11	Each sheet	\$	.020
	4. 8.5 x 14	Each sheet	\$	.020
	5. 11 x 17	Each sheet	\$	.050
	6. 12 x 18	Each sheet	\$	.080
	7. 24 x 36	Each sheet	\$	.250
	8. 30 x 42	Each sheet	\$	.350
	9. 36 x 48	Each sheet	\$	.450
<b>g.</b>	Small Format Black & White Services			
	1. 8.5 x 11 Single Sided Print	Each sheet	\$	.025
	2. 8.5 x 14 Single Sided Print	Each sheet	\$	.02
	3. 11 x 17 Single Sided Print	Each sheet	\$	.05
	4. 8.5 x 11 Card Stock	Each sheet	\$	.05

# Development Services Technology Surcharge

## Revenue Description

Revenue comes from a 15% local surcharge on all permits and fees collected in the Development Services Fund except impact fees.

## Legal Basis for Revenue

Florida Statutes §166.231  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

None.

## Fund/Account Number

Development Services Fund  
 15-00-00-345-200-00

## Use of Revenue

Development Services Fund. Funds are to be used for the addition and improvement of technology used by the fund.

## Method/Frequency of Payment

Concurrent with all other fees paid.

## Basis for Budget Estimate

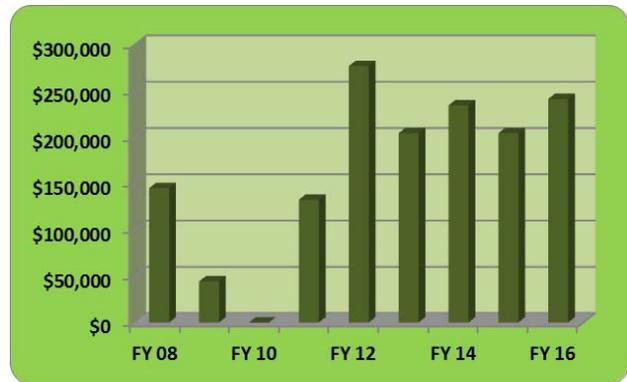
Estimate for the budget is based on a percentage of the permit fee estimate.

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$145,237	-18.46%
FY 09	\$44,488	-69.37%
FY 10	\$0	-100.00%
FY 11	\$132,713	100.00%
FY 12	\$277,023	108.74%
FY 13	\$204,640	-26.13%
FY 14	\$234,686	14.68%
FY 15*	\$204,629	-12.81%
FY 16**	\$241,599	18.07%

\* Estimated  
 \*\* Budgeted

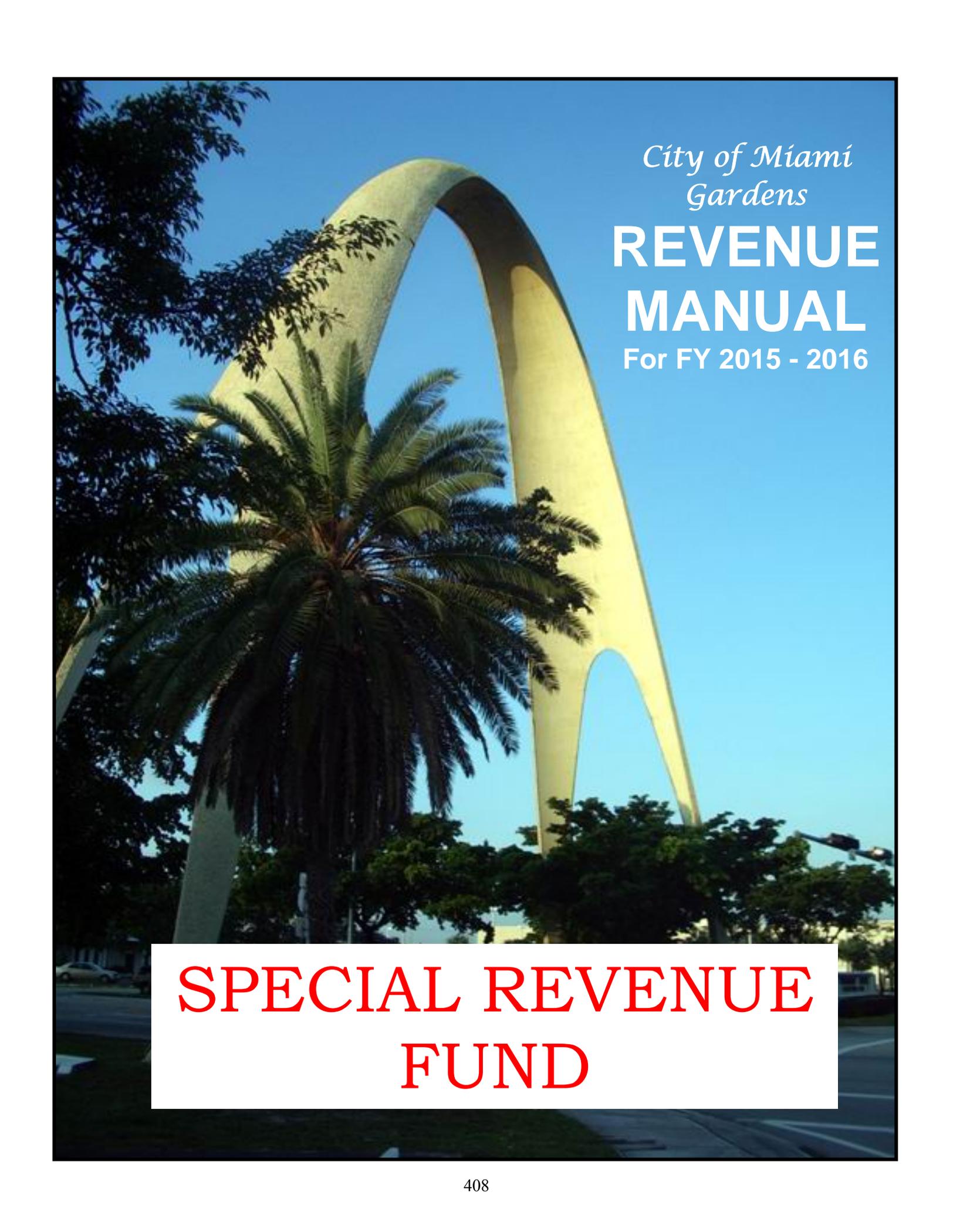
History of Technology Surcharge in the Development Services Fund



## 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.



*City of Miami  
Gardens*

# REVENUE MANUAL

For FY 2015 - 2016

## 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 through the fees. Miami-Dade County conducted these studies for the City of Miami Gardens when this area was unincorporated.

### **Fund/Account Number**

Special Revenue Fund  
16-00-00-363-210-00 (General Administration Fee)  
16-00-00-363-220-00 (Police Impact Fee)  
16-00-00-363-270-00 (Parks Improvement Impact Fee)  
16-00-00-363-271-00 (Parks Open Space Impact Fee)

### **Use of Revenue**

Special Revenue Fund. Restricted to the purpose for which it was received per the above.

**Method/Frequency of Payment:** Occasional.

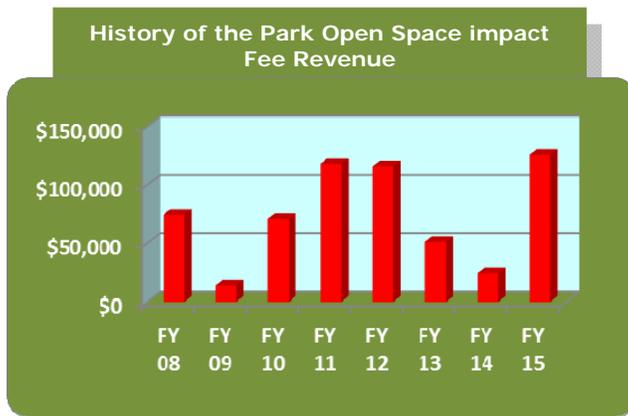
### Collection history

#### Parks Open Space

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$74,115	-72.66%
FY 09	\$13,698	-81.52%
FY 10	\$70,636	415.67%
FY 11	\$117,896	66.91%
FY 12	\$115,695	-1.87%
FY 13	\$50,908	-56.00%
FY 14	\$24,121	-79.15%
FY 15*	\$125,729	146.97%
FY 16**	N/A	

\* Estimated

\*\* City does not estimate revenue for FY 2016



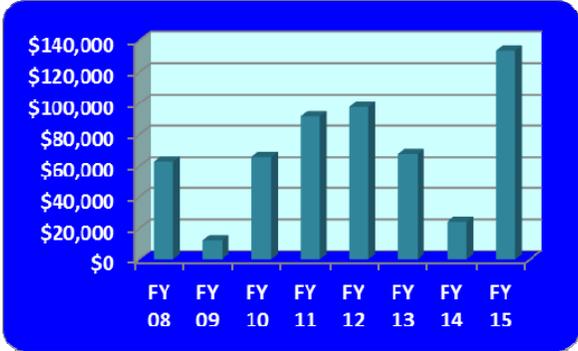
#### Parks Operations

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$62,970	42.17%
FY 09	\$12,627	-79.95%
FY 10	\$65,950	422.29%
FY 11	\$91,663	38.99%
FY 12	\$97,674	6.56%
FY 13	\$67,801	-30.58%
FY 14*	\$24,290	-75.13%
FY 15*	\$133,778	97.31%
FY 16**	N/A	-

\* Estimated

\*\* City does not estimate revenue for FY 2015

### History of the Park Operations Impact Fee Revenue

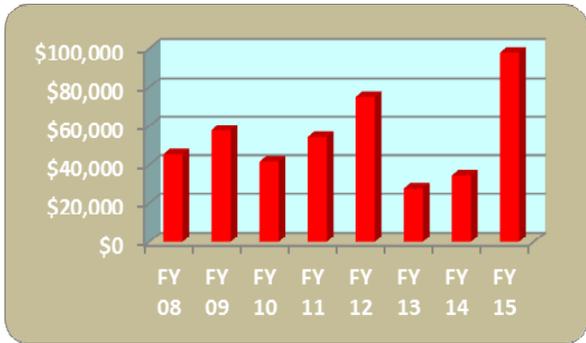


### Police

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$45,348	-10.21%
FY 09	\$57,824	27.51%
FY 10	\$41,669	-27.94%
FY 11	\$54,342	30.41%
FY 12	\$75,205	38.39%
FY 13	\$27,842	-62.98%
FY 14	\$34,261	-54.44%
FY 15*	\$98,123	252.43%
FY 16**	N/A	

\* Estimated  
 \*\* City does not estimate revenue for FY 2016

### History of the Police Impact Fee



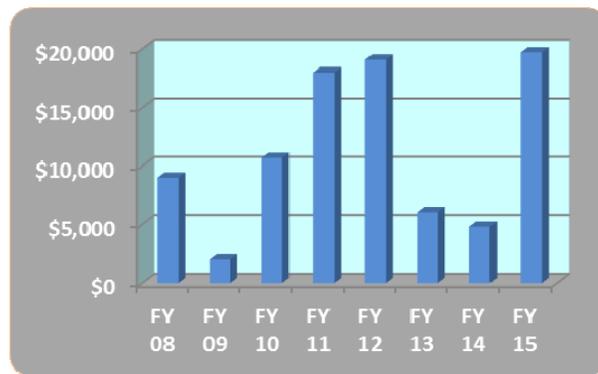
### Admin

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$9,030	116.65%
FY 09	\$1,974	-78.14%
FY 10	\$10,683	441.19%
FY 11	\$18,029	68.76%
FY 12	\$19,105	5.97%
FY 13	\$6,040	-68.39%
FY 14	\$4,798	-74.89%
FY 15*	\$19,712	226.36%
FY 16**	N/A	

\* Estimated

\*\* City does not estimate revenue for FY 2016

### History of Admin. Impact Fee



### Discussion

Impact fee collection varies with the construction economy.

# Law Enforcement Training Trust Fund (L.E.T.T. F.)

## Revenue Description

The distribution of traffic fines is regulated by Florida Statue 318.18 and 318.21. These laws clearly describe where certain portions of a traffic fine are to be distributed. For instance, a set amount goes to the Child Welfare Trust Fund (\$1.00) and the Juvenile Justice Trust Fund (\$1.00). Other distributions are by percentage: 20.6% to the State's General Fund, 7.2% to the Emergency Medical Services fund, 8.2% to the Brain & Spinal Cord fund, etc.

When a citations is issued within a municipality, the statutes allocate 50.8% of the fine to the City's General Fund (Florida Statutes §318.21(2)(g)(2)). An additional \$2.00 per ticket is designated to be used for law enforcement training purposes. The City has established a Law Enforcement Training Trust Fund (L.E.T.T.F.) to receive these funds per Florida Statute §938.15 and §318.18(1)(d).

## Legal Basis for Revenue

Florida Statutes §318.18(1)(d) and §938.15  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

Municipalities and counties may assess an additional \$2.00 on each ticket to pay for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator, on a form provided by the State, for local funding.

Workshops, meetings, conferences, and conventions shall, on a form approved by the state for use by the employing agency, be individually approved by the employing agency's administrator prior to attendance. The form shall include, but not be limited to, a demonstration by the employing agency of the purpose of the workshop, meeting, conference, or convention; the direct relationship of the training to the officer's job; the direct benefits the officer and agency will receive; and all anticipated costs.

## Fund/Account Number

Special Revenue Fund  
 16-00-00-359-006-00

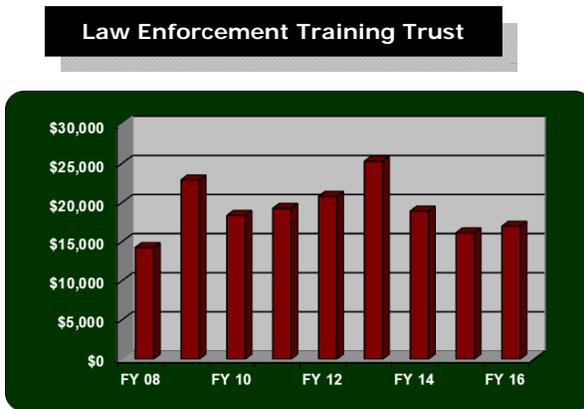
## Use of Revenue

Special Revenue Fund. Funds are restricted to the purpose for which they were received per the above.

## Method/Frequency of Payment

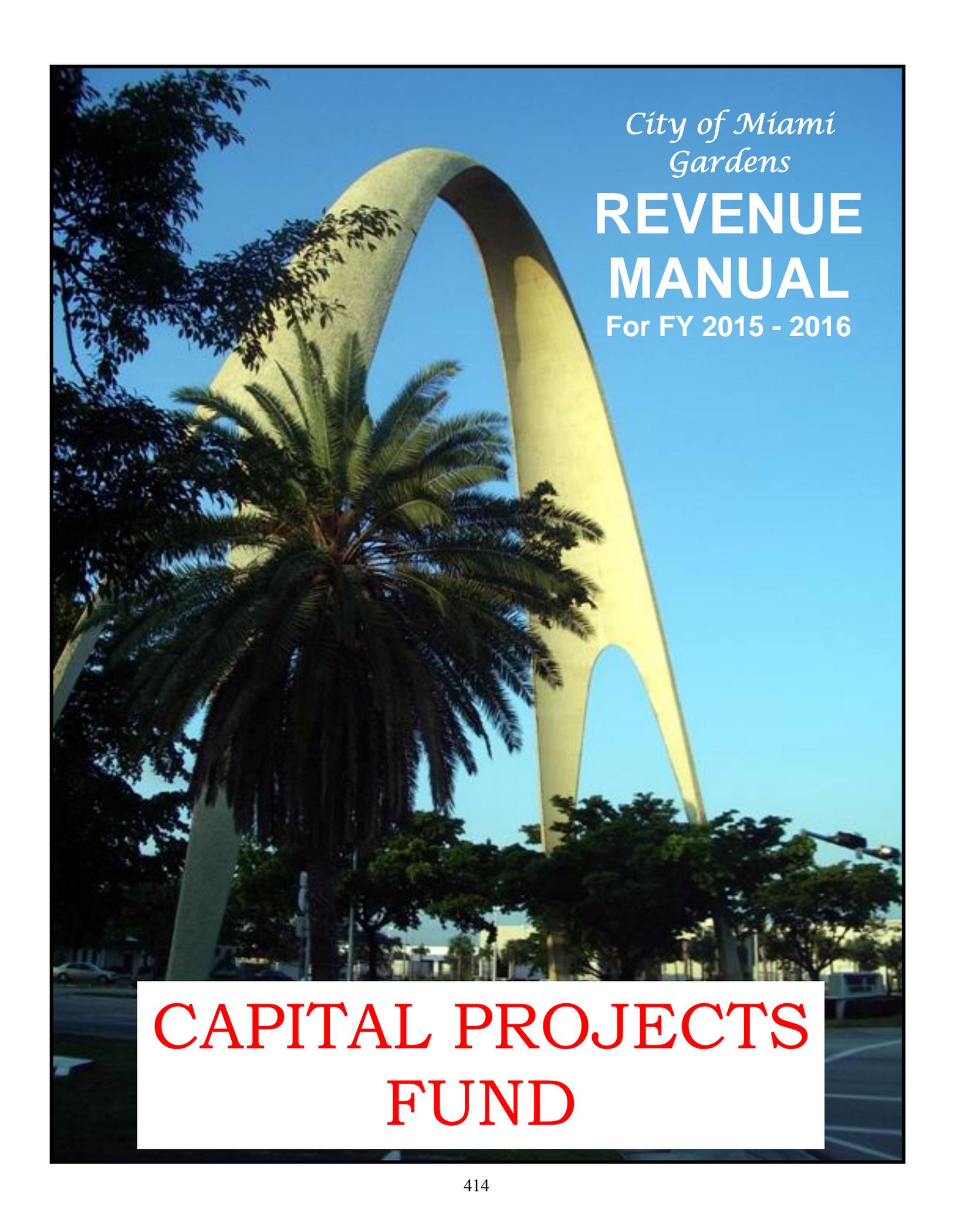
The City receives its allocation monthly from the Miami-Dade County Clerk of Courts by check.

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$14,280	-37.49%
FY 09	\$22,923	60.53%
FY 10	\$18,386	-19.79%
FY 11	\$19,281	4.87%
FY 12	\$20,831	8.04%
FY 13	\$25,309	21.50%
FY 14*	\$18,938	-9.09%
FY 15*	\$16,159	-36.15%
FY 16**	\$17,000	-10.23%
* Estimated	** Budgeted	



## Discussion

The City receives these funds as part of each traffic ticket issued within the City's municipal boundaries designated for specific use of training for police sworn personnel only.



*City of Miami  
Gardens*

**REVENUE  
MANUAL**  
For FY 2015 - 2016

**CAPITAL PROJECTS  
FUND**

# Grants and Donations

## Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but it is much more likely for the revenues to be received after completion of the activity for which the grant was awarded and paid on a reimbursement basis.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund.

## Legal Basis for Revenue

Florida Statutes §166.231  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

None.

## Fund/Account Number

CIP Fund

## Use of Revenue

CIP Fund. Restricted to the purpose for which it was received.

## Method/Frequency of Payment

Occasional. No set frequency.

## Basis for Budget Estimate

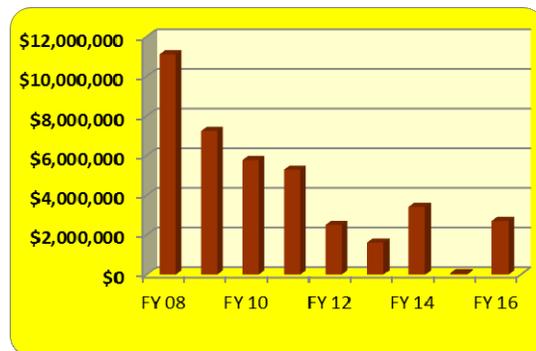
Estimate for the budget is based on approved or pending grant awards.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$11,109,657	251.50%
FY 09	\$7,242,320	-34.81%
FY 10	\$5,776,483	-20.24%
FY 11	\$5,287,776	-8.46%
FY 12	\$2,503,463	-52.66%
FY 13	\$1,611,944	-35.61%
FY 14	\$3,413,232	111.75%
FY 15*	\$61,808	-98.19%
FY 16**	\$2,700,000	4268.37%

\* Estimated    \*\* Budgeted

History of Grants and Donations Revenue to the Capital Projects Fund



## Discussion

Grants have comprised a major portion of the construction capital that the City has had available since its inception. Local, state and Federal grants has been received for a variety of activities including parks, roads, stormwater and beautification.

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.

## **Proceeds of Long Term Debt (Bonds)**

### **Revenue Description**

Periodically, the City issue debt in order to finance its major capital projects. These projects range from street improvements, parks acquisition and improvements, the purchase of property and the design/construction 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 by 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.

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$0	0%
FY 09	\$12,800,000	0%
FY 10	\$0	-100%
FY 11	\$55,000,000	100%
FY 12	\$0	-100%
FY 13	\$0	0%
FY 14	\$60,000,000	100.00%
FY 15*	\$8,000,000	-86.67%
FY 16**	\$0	0.00%

\* Estimated      \*\* Budgeted

### **Discussion**

The City has issued two facility improvement revenue bonds since its inception in 2003. The first was a \$7.5 million issued backed by the Communications Services Tax, State Revenue Sharing and the County 3-cent Gas Tax. These funds were used for the purchase of a parks addition to Rolling Oaks Park, the purchase of a pocket park off NW 37<sup>th</sup> Avenue, purchase of right-of-way for a road project at NW 27<sup>th</sup> Ct. and NW27<sup>th</sup> Avenue, NW27<sup>th</sup> Avenue beautification, and the police and public works complex.

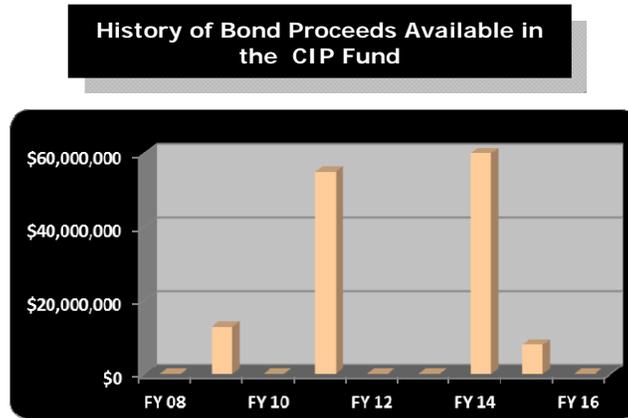
The \$14.4 million revenue bond issue was also backed by the Communications Services Tax and State Revenue Sharing revenues. These funds were designated for renovation of the police and public works facilities, the construction of a fuel station for City vehicles, the purchase of additional parks property, and other miscellaneous capital needs.

In FY-09, the City issued a taxable revenue bond (\$8.8 million) secured by the electric utility tax. These bonds were for the purchase of two parcels of developer-owned property for possible resale under the City's economic development program. The City also issued \$4 million in revenues bonds to purchase a 14 acre parcel with 5 existing building for a senior center and botanical garden.

FY-11 the City issued \$55,000,000 in Certificates of Participation (COPS) to finance the City's new City Hall complex.

FY-14 the City issued \$60,000,000 General Obligation Bond for the Parks and Recreation improvement projects and purchase of crime prevention equipment. This bond issuance was approved by voters on April 21, 2014.

FY-15 is for the completion of the City Hall complex.



# Transfers In

## Revenue Description

Transfers-in represent two types of transfers from other operating Funds. The first are capital transfers. These are programmed transfers of funds for specific capital projects. With the addition of the Capital Improvement Projects Fund, most capital projects are now funded in, and managed out of, this Fund. These transfers represent either the full or partial cost of a proposed project. Often, these funds are the City's match for a grant that was received.

The second type of transfer-in is for debt service on the City's capital-related bond issues. The projects undertaken with bond funds thus far have been for the benefit of both the General Fund and the Transportation Fund. Both Funds transfer their proportionate share of the annual debt service to the CIP Fund from where the bond payment is actual made.

## Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter - Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4.

City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

None.

## Fund/Account Number

Capital Improvement Project Fund: 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

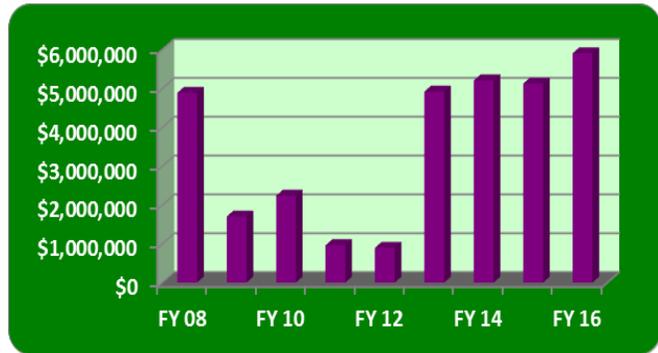
Transferred with the approval of the annual budget.

## Basis for Budget Estimate

Estimate for the budget is based on a formula which varies for each covered service. These are as follows:

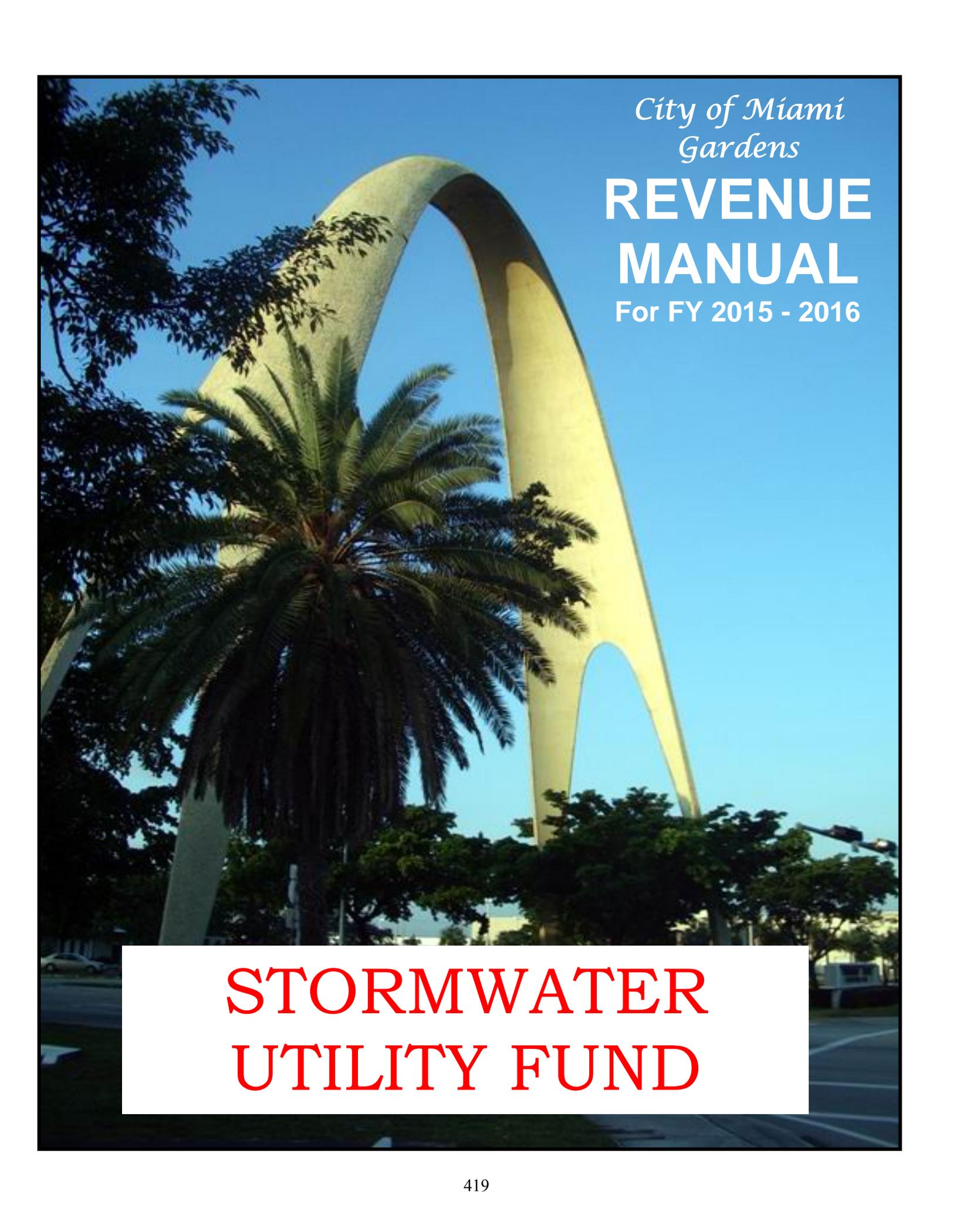
Collection History		
<i>Fiscal Year</i>	<i>Amount</i>	<i>% Increase/ (Decrease)</i>
FY 08	\$4,884,197	-44.19%
FY 09	\$1,700,000	-65.19%
FY 10	\$2,235,869	31.52%
FY 11	\$960,661	-57.03%
FY 12	\$895,817	-6.75%
FY 13	\$4,918,298	449.03%
FY 14	\$5,204,701	5.82%
FY 15*	\$5,123,069	-1.57%
FY 16**	\$5,905,368	15.27%
	* Estimated	** Budgeted

History of Transfers-In in the Capital Projects Fund



## 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.



*City of Miami  
Gardens*

**REVENUE  
MANUAL**  
For FY 2015 - 2016

**STORMWATER  
UTILITY FUND**

## **Stormwater Utility Fee**

### **Revenue Description**

USEPA has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's National Pollutant Discharge Elimination System (NPDES) Permit Program through efficient operations and the use of Best Management Practices (BMP).

In order to implement such a program, the State of Florida has authorized local governments to establish stormwater utilities and to charge a fee such as necessary to cover the costs of such a program. Miami-Dade County initially established a stormwater utility for the Miami-Gardens area. In April of 2006, the City assumed management of the utility through its own ordinance and interlocal agreement with the County.

Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of \$4.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

### **Legal Basis for Revenue**

Florida Statutes §403.0893

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2006-25-106

City of Miami Gardens Resolution 2006-143-489

City of Miami Gardens Ordinance 2007-16-122

### **Special Requirements**

Fee collected must be used for the purposes stated above.

### **Fund/Account Number**

Stormwater Utility Fund

41-00-00-329-600-00

### **Use of Revenue**

Stormwater Utility. Unrestricted.

### **Method/Frequency of Payment**

Prior to FY 2014 Stormwater Utility Fees are collected from each City of Miami Gardens property owner (or tenant) through either the City of North Miami Beach's Water and Sewer System or through the Miami-Dade County Water & Sewer Department as part of their monthly bill. For properties that are not currently on either of these systems, the City bills directly on a quarterly basis. For FY 2014 the City utilize the uniform method of billing allowed under Florida Statute for the fees to be collected under the tax bill as a special assessment.

### **Basis for Budget Estimate**

Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times \$4.00 per month.

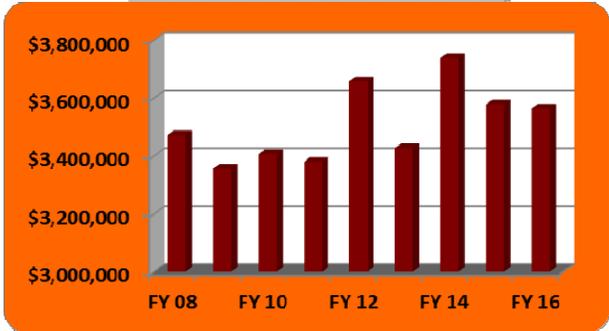
### **Collection History**

<i><b>Fiscal Year</b></i>	<i><b>Amount</b></i>	<i><b>% increase/ (Decrease)</b></i>
FY 08	\$3,473,074	
FY 09	\$3,356,630	-3.35%
FY 10	\$3,407,248	1.51%
FY 11	\$3,380,061	-0.80%
FY 12	\$3,658,510	8.24%
FY 13	\$3,427,434	-6.32%
FY 14	\$3,738,462	9.07%
FY 15*	\$3,578,616	-4.28%
FY 16**	\$3,564,845	-0.38%

\* 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 items 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.

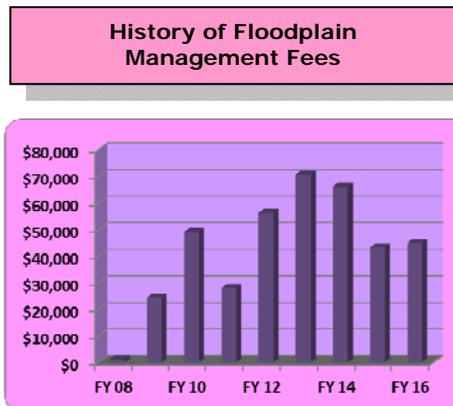
**Basis for Budget Estimate:** Historical collection.

<b>Collection History</b>		
<i><b>Fiscal Year</b></i>	<i><b>Amount</b></i>	<i><b>% increase/ (Decrease)</b></i>
FY 08	\$1,205	
FY 09	\$24,394	1924.40%
FY 10	\$49,116	101.34%
FY 11	\$28,045	-42.90%
FY 12	\$56,325	100.84%
FY 13	\$70,776	25.66%
FY 14	\$66,141	-6.55%
FY 15*	\$43,358	-34.45%
FY 16**	\$45,000	3.79%

\* 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.



**I. ENGINEERING SERVICES DIVISION**

**D. FLOOD PLAIN MANAGEMENT**

<b>1. CERTIFICATE OF COMPLETION REVIEW</b>		\$	55.00
<b>2. CONDITIONAL LOMR REVIEW</b>			
a. Multiple lots – up to 5 lots	1 <sup>st</sup> 5 lots	\$	275.00
b. Over 5 lots	Each additional	\$	20.00
<b>3. ELEVATION CERTIFICATES</b>			
a. Processing Elevation Certificate		\$	45.00
b. Processing Tie Beam Elevation Certificate		\$	30.00
<b>4. FEE FOR PRIVATE DRAINAGE INSPECTION FOR COMPLIANCE WITH THE PROPERTY MAINTENANCE ORDINANCE.</b>	Each insp.	\$	50.00
The Floodplain Administrator conducts these inspections and coordinates with facility management. The following are options for these facilities once a year:			
a. The City inspects for a charge of \$ 50.00. Any maintenance and associated cost required as a result of this inspection is the facility's responsibility, including requiring a reasonable time frame to fix the system or re-inspection fee if not ready for inspection.			
b. The facility provides an inspection and report to the City, no charge by the City, once a year.			
c. The facility provides maintenance on a yearly basis, and provides receipts to the City annually.			
<b>5. FLOODPLAIN CONSTRUCTION INSPECTIONS</b>			
a. Inspection in lieu of elevation certificate (as allowed)		\$	125.00
b. Re-inspection, after 1 <sup>st</sup> failed inspection		\$	55.00
c. Substantial damage/improvement inspection		\$	50.00
<b>6. FLOOD PROOFING REVIEW</b>		\$	355.00
<b>7. FLOOD ZONE INQUIRY</b> (to include Flood Zone Letter)		\$	45.00
<b>8. LETTER OF MAP REVISION (LOMR) REVIEW</b>			
a. Single structure		\$	275.00
b. Each additional structure		\$	20.00
<b>9. PLAN REVIEW</b>			
a. Plan Review			
1. Commercial		\$	210.00
2. Residential		\$	90.00
b. Revisions			
1.	50% original fee		
2. MINIMUM		\$	55.00
c. To Establish Substantial Improvement			
1. Commercial		\$	200.00
2. Residential		\$	95.00
<b>10. PREPARATION OF MATERIALS FOR VARIANCES AND APPEALS</b>			
Flood criteria and other finished floor elevations requirements.			
a. Commercial	Each unit	\$	1,175.00
b. Residential	Each unit	\$	695.00
<b>11. PROCESSING OF PUBLIC NOTICES AND ADVERTISEMENT</b>	Each ad	\$	130.00
<b>12. RE-INSPECTIONS</b>		\$	76.00
Work should be completed and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to Code or the approved drawings a re-inspection will be necessary.			
<b>13. REVIEW OF STRUCTURES IN FLOOD ZONE X</b>		\$	275.00
<b>14. SEDIMENT AND EROSION CONTROL INSPECTION</b>		\$	150.00
This is performed to comply with the federal and state NPEDS permit requirements including review, inspection, reports, etc.			

## 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.

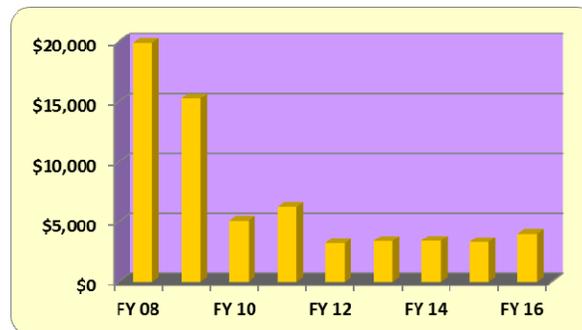
#### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$19,902	
FY 09	\$15,254	-23.35%
FY 10	\$5,105	-66.53%
FY 11	\$6,261	22.64%
FY 12	\$3,226	-48.48%
FY 13	\$3,401	5.44%
FY 14	\$3,420	0.56%
FY 15*	\$3,314	-3.10%
FY 16**	\$4,000	20.70%

\* Estimated

\*\*Budgeted

#### History of Earned Interest Income Revenue to the Stormwater Utility Fund



## Grants and Donations

### Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but it is much more likely for the revenues to be received after completion of the activity for which the grant was awarded and paid on a reimbursement basis.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund except for Stormwater grants as the Stormwater Fund is an enterprise fund and grants should be expensed within the fund.

### Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account Number:** Stormwater Fund  
410-00-341-201-00 (State Grant)

### Use of Revenue

Stormwater Fund. Restricted to the purpose for which it was received.

**Method/Frequency of Payment:** Occasional.

### Basis for Budget Estimate

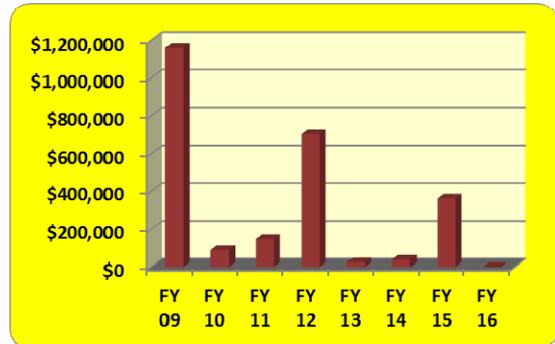
Estimate for the budget is based on approved or pending grant awards.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$479,360	
FY 09	\$1,159,901	141.97%
FY 10	\$88,275	-92.39%
FY 11	\$147,301	66.87%
FY 12	\$701,670	376.35%
FY 13	\$24,000	-96.58%
FY 14	\$38,650	61.04%
FY 15*	\$360,000	831.44%
FY 16**	\$0	-100.00%

\* Estimate  
\*\* Budgeted

History of Grants and Donations in the Stormwater Utility Fund



### Discussion

Grants have comprised a major portion of the stormwater construction capital that the City has had available since its inception. Local, state and Federal grants are received for specific projects.

Funds not expended in any particular fiscal year are carried over to the new budget in the same line item for continuity.

## Other Non-Operating (Unreserved Fund Balance)

### Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding be needed and provides the public with transparency with regards to our reserve.

### Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account Number:** Stormwater Utility Fund  
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.

<i>Fiscal Year</i>	<b>Collection History</b>	
	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$479,360	
FY 09	\$1,159,901	141.97%
FY 10	\$1,375,440	18.58%
FY 11	\$1,250,982	-9.05%
FY 12	\$1,225,840	-2.01%
FY 13	\$1,422,103	16.01%
FY 14	\$1,708,955	20.17%
FY 15*	\$2,049,287	19.91%
FY 16*	\$2,049,287	0.00%

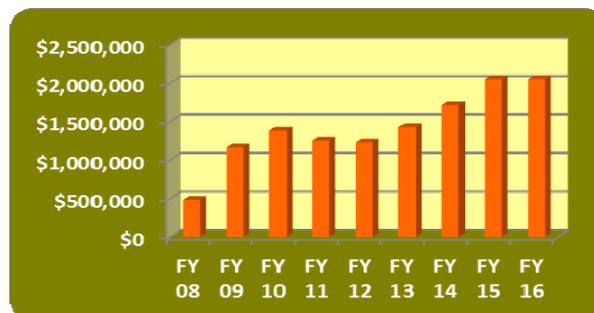
\* Estimated

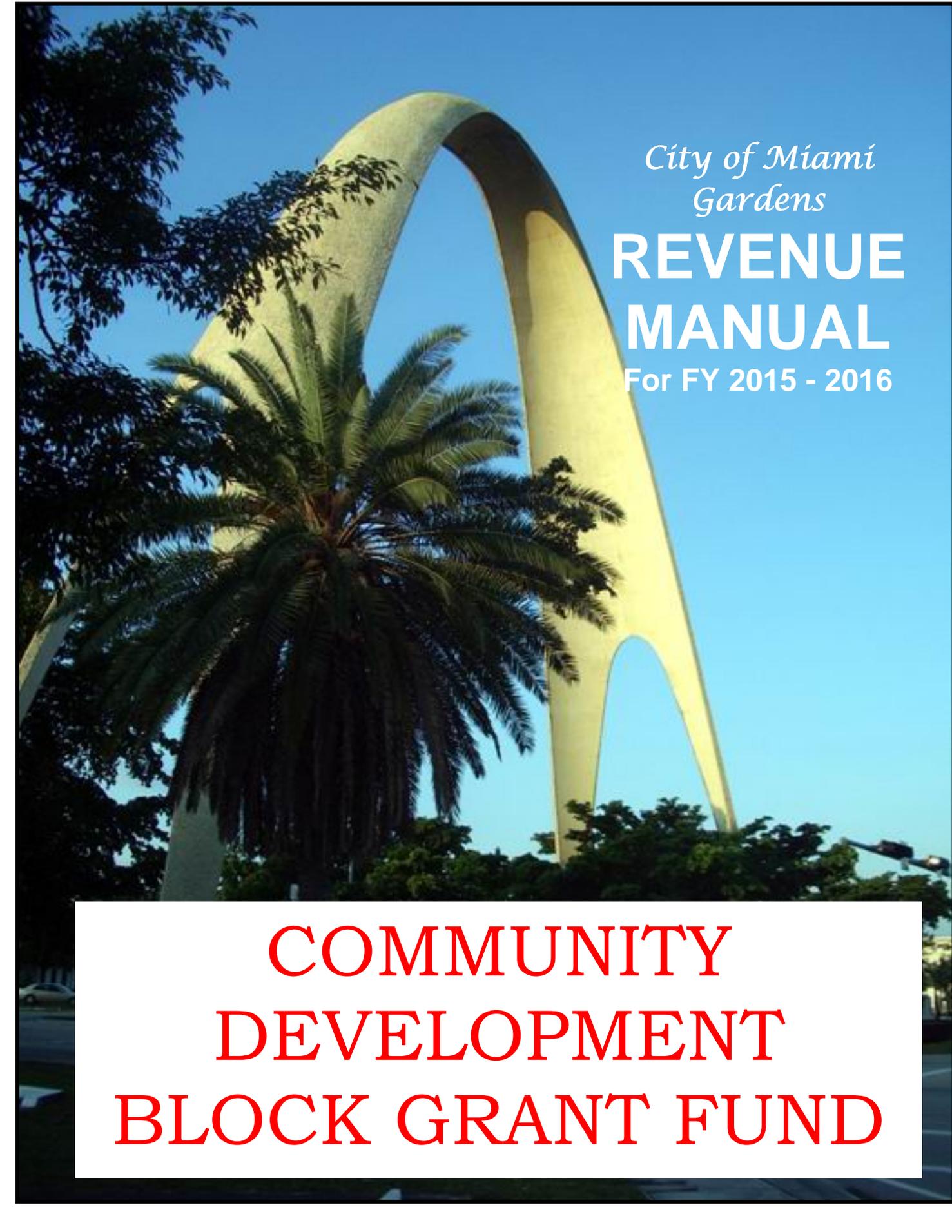
### Discussion

The City budgets its entire fund balance in all of its operating funds. Most of the funds appropriated in this manner are from previously, unspent Stormwater Fees.

It is anticipated that the reserve will serve primarily as the funding source for any required match on stormwater grants that the City receives.

**History of Budgeted Fund Balance  
Reserve in the Stormwater Utility Fund**





*City of Miami  
Gardens*

**REVENUE  
MANUAL**  
For FY 2015 - 2016

**COMMUNITY  
DEVELOPMENT  
BLOCK GRANT FUND**

# Grants and Donations

## Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity.

## Legal Basis for Revenue

Florida Statutes §166.231  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

None.

## Fund/Account Number

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

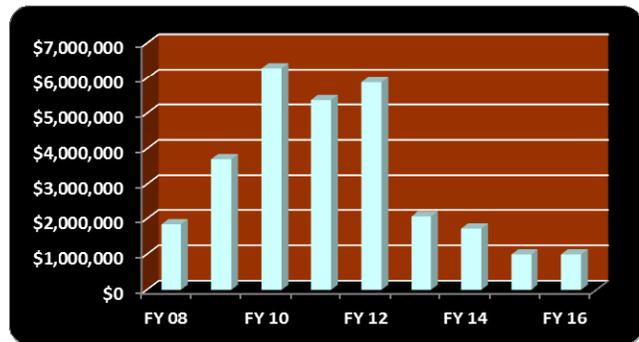
Estimate for the budget is based on approved or pending grant awards.

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$1,849,336	
FY 09	\$3,709,675	100.59%
FY 10	\$6,293,302	69.65%
FY 11	\$5,379,937	-14.51%
FY 12	\$5,883,794	9.37%
FY 13	\$2,069,751	-64.82%
FY 14	\$1,727,704	-16.53%
FY 15*	\$999,851	-42.13%
FY 16*	\$1,000,644	0.08%

\* Awarded amount

History of Grants and Donations in the Community Development Fund



## 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 from the State of Florida for repair and hardening of residential structures throughout the City. The City also received a grant from HUD via Miami-Dade County for a façade renovation program.

In FY-09, the City received approximately \$6.7 million in Neighborhood Stabilization Funds (NSP) in addition to smaller awards from the federal government. In FY-10, the City has been awarded additional NSP funding as well as several ARRA (Stimulus) funding grants.

For the past two years, the City only received award for the CDBG Grant. This is a reimbursable grant, until expenses are incurred, the City cannot draw on the funding.



*City of Miami  
Gardens*

**REVENUE  
MANUAL**  
For FY 2015 - 2016

**STATE HOUSING  
INITIATIVE  
PARTNERSHIP GRANT  
FUND**

# Grants

## Revenue Description

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

## Legal Basis for Revenue

Laws of Florida, Chapter 2007-198  
 Florida Statutes §201.15 and §420.9071(9)  
 City of Miami Gardens Charter Article 4, Sec. 4.9  
 City of Miami Gardens Ordinance 2007-16-122

## Special Requirements

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing several provisions. Additional procedures exist regarding the local government's submission of its local housing assistance plan.

**Fund/Account Number:** 13-00-00-331-000-00

## Use of Revenue

The City must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; Additionally, funds may not be pledged to pay the debt service on any bonds.

## Method/Frequency of Payment

Basic grant is by entitlement on a yearly basis.

## Basis for Budget Estimate

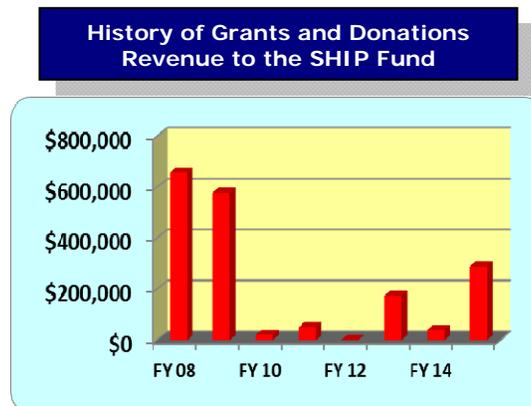
Estimate for the budget is based on approved or pending grant awards.

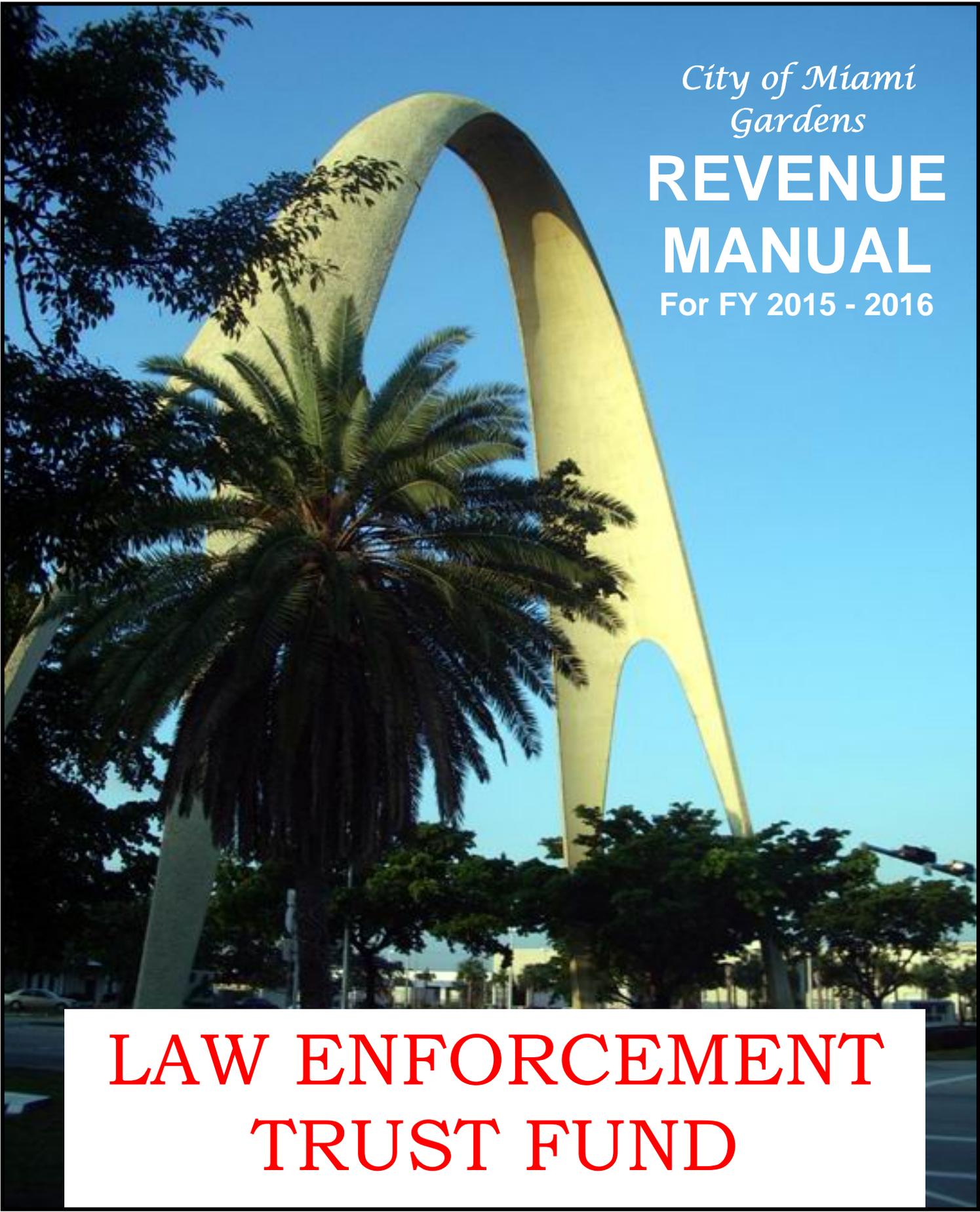
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$657,872	
FY 09	\$578,827	-12.02%
FY 10	\$20,882	-96.39%
FY 11	\$50,914	143.82%
FY 12	\$0	-100.00%
FY 13	\$174,480	100.00%
FY 14	\$40,767	-76.64%
FY 15	\$289,264	609.55%

## Discussion

The City received its first SHIP Grant in FY-07 after completing its Housing Assistance Plan. Funds have been used exclusively for single family housing rehab thus far. There will be no allocation of funds in Florida for FY-12. Funding resumed since FY 13.





*City of Miami  
Gardens*

**REVENUE  
MANUAL**  
For FY 2015 - 2016

**LAW ENFORCEMENT  
TRUST FUND**

## Law Enforcement Trust Fund (L.E.T.F.) Revenue

### Revenue Description

Section 932.701-707, Florida Statutes, establishes the procedure for local law enforcement departments to seize contraband and sell these assets. The law enables law enforcement agencies to seize anything that was used in, or acquired with proceeds of, felonious criminal actions. The seizure is accomplished through a civil process, as opposed to the underlying criminal law-based prosecution. It requires that contraband forfeiture trust funds be used only for the expressly specified purposes set forth in the statute.

### Legal Basis for Revenue

Florida Statutes §932.701-707

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2007-16-122

### Special Requirements

Monies received from law enforcement seizures can only be used for specific purposes as outlined in Florida Statutes.

If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the board of county commissioners or the governing body of the municipality. Such proceeds and interest earned there from shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

After July 1, 1992, and during every fiscal year thereafter, any local law enforcement agency that acquires at least \$15,000 pursuant to the Florida Contraband Forfeiture Act within a fiscal year must expend or donate no less than 15 percent of such proceeds for the support or operation of any drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). The local law enforcement agency has the discretion to determine which program(s) will receive the designated proceeds.

**Fund/Account Number:** 17-00-00-359-007-00

### Use of Revenue

Funds are restricted per the above.

### Basis for Budget Estimate

Statutes prohibit the anticipatory budgeting of these funds. Only prior year fund balance can be planned for expenditure in the budget.

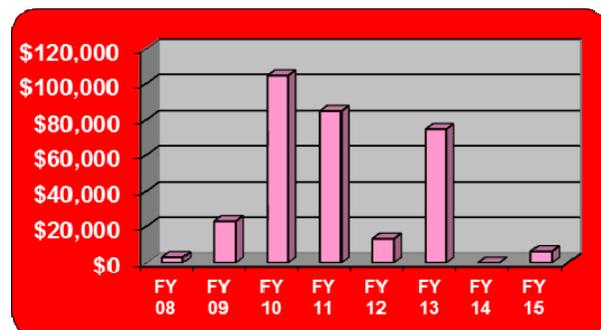
### Discussion

Prior to FY-08, the City contracted with the Miami-Dade County Police Department for police services, The City did not receive L.E.T.F. funds.

### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$3,000	
FY 09	\$22,910	663.67%
FY 10	\$104,405	355.72%
FY 11	\$84,845	-18.73%
FY 12	\$13,243	-84.39%
FY 13	\$74,855	465.24%
FY 14	\$0	-100.00%
FY 15	\$6,303	100%

**History of Law Enforcement Trust Revenue**



## Other Non-Operating (Unreserved Fund Balance)

### Legal Basis for Revenue

Florida Statutes §932.701-707  
 Laws of Florida, Chapter 2007-198  
 Florida Statutes §201.15 and §420.9071(9)  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** Used per statutes.

### Fund/Account Number:

LETF Fund: 1700-00-389-900-00

### Use of Revenue

HIP Fund. Restricted to the uses for which it was originally received.

### Method/Frequency of Payment

N/A. Money appropriated with budget approval.

### Basis for Budget Estimate

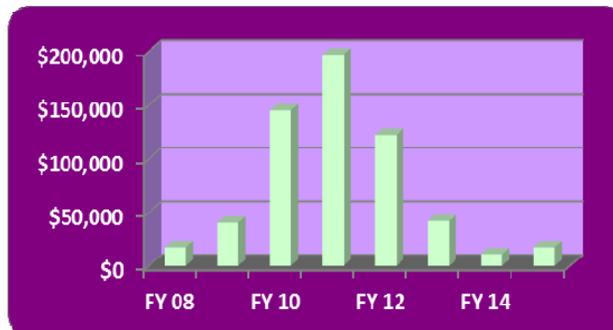
Budgeted amount is based on prior year's audit or an estimate if audit is not available at of budget time.

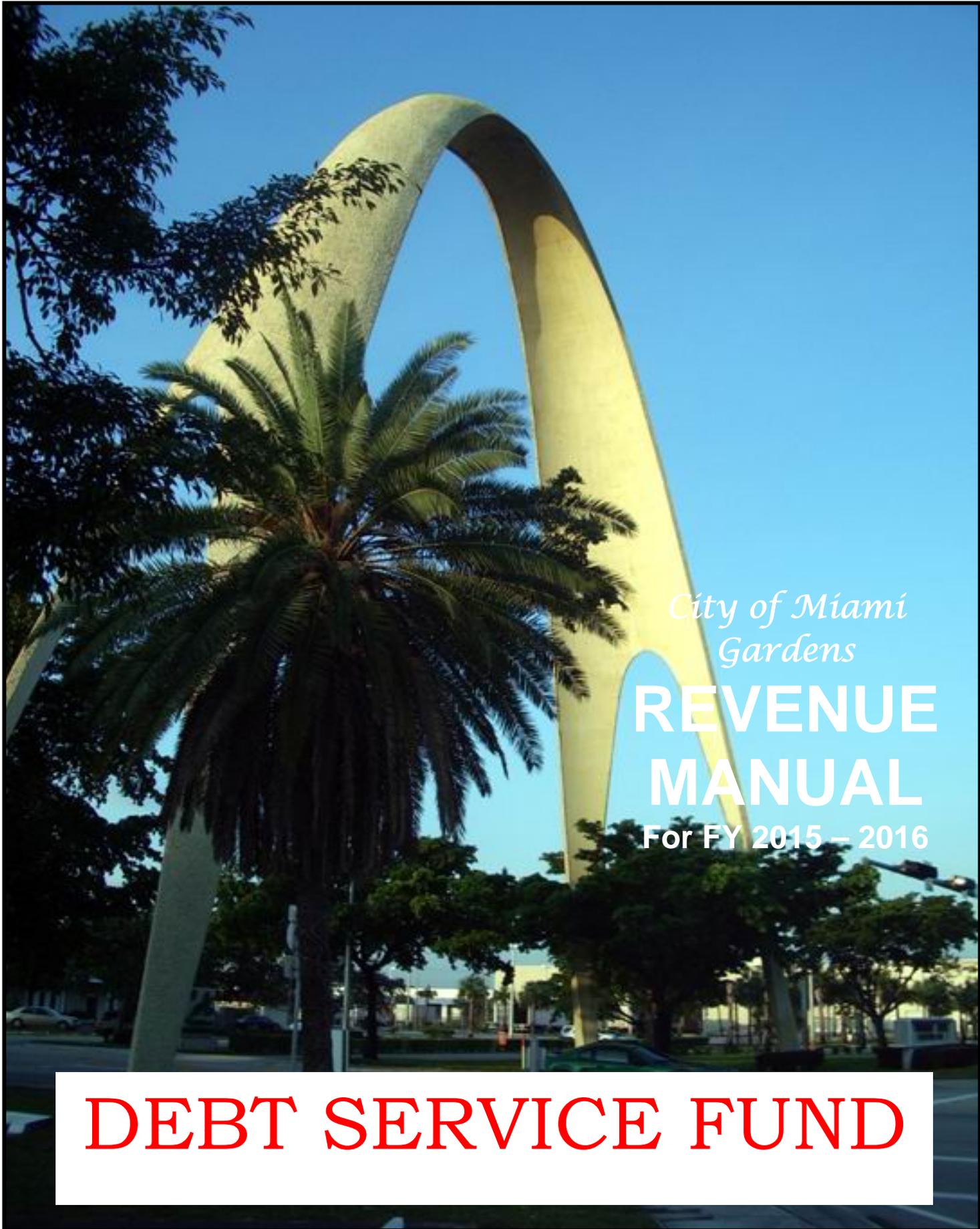
### Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$17,041	
FY 09	\$40,291	136.44%
FY 10	\$144,959	259.78%
FY 11	\$196,999	35.90%
FY 12	\$121,821	-38.16%
FY 13	\$41,754	-65.73%
FY 14	\$10,781	-74.18%
FY 15	\$17,041	136.44%

\*\* City does not budgeted for FY 2016

### History of Budgeted Fund Balance Reserve in the LETF Fund





*City of Miami  
Gardens*

# REVENUE MANUAL

For FY 2015 – 2016

**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**

<i><u>Fiscal Year</u></i>	<i><u>Amount</u></i>	<i><u>% increase/ (Decrease)</u></i>
FY 10	\$6,637,910	
FY 11	\$9,388,361	41.44%
FY 12	\$9,866,989	5.10%
FY 13	\$8,641,617	(12.42%)
FY 14	\$8,745,307	1.20%
FY 15*	\$21,508,610	145.94%
FY 16**	\$8,892,527	-58.66%

\* Estimated

\*\* Budgeted

## **Discussion**

This component of the internal cost allocation system was developed in order to ensure that each department paid its fair share of the debt service from the various city financings. FY-10 and FY-11 jumps in debt service due to the issuance of two bond issues in FY-10. FY 13 reflects a decrease as one bond issuance is paid off and also utilizing the proceeds of the sale of a property to pay FY-13 debt service instead of transferring funding in from General Fund. A FY-14 increase is attributed to the \$3.7 million master lease agreement issued in FY-13. FY-15 increase is attributed to the assumption that the two economic properties will be sold prior to year-end and paid of the balance of the two loans.

**History of Police Debt Transfer to the Debt Service Fund**



**Ad Valorem Taxes**

**Revenue Description**

In April 2014, the City issued a referendum for voters approval for the issuance of General Obligation Bond to provide funding for building and improvements to Parks and Recreation facilities. The bond proceeds are also to be used for the purchase of crime prevention equipment. The referendum was passed and the General Obligation Debt was issued in July 2014. The City will levy a debt millage for 25 years to provide debt payments for this issuance. The first levy of taxes begins in FY 2015.

**Legal Basis for Revenue**

Florida Statutes §166.231  
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4  
 City of Miami Gardens Ordinance 2014-09-320

**Special Requirements**

None.

**Fund/Account Number**

Debt Service Fund 21-00-00-311-000-00

**Use of Revenue**

Debt Service Fund. Restricted to GO Bond payment.

**Basis for Budget Estimate**

Estimate for the budget is based on actual debt service schedule.

**Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 15	\$4,254,449	
FY 16	\$4,446,215	4.51%

**History of Ad Valorem Tax for Debt Service**



RESOLUTION NO. 2015-130-2327

A RESOLUTION OF THE CITY OF MIAMI GARDENS, FLORIDA, ESTABLISHING THE PROPOSED MILLAGE RATE NECESSARY TO BE LEVIED FOR THE FISCAL YEAR 2015-16 FOR OPERATING PURPOSES; ESTABLISHING THE DEBT SERVICE MILLAGE RATE APPROVED BY THE ELECTORATE IN APRIL 2014; SETTING THE DATE, TIME AND PLACE OF PUBLIC HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATE, DEBT SERVICE MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, provides for a uniform procedure for the adoption of ad valorem tax and millage rates associate therewith, and

WHEREAS, Section 200.065, Florida Statutes, provides for the adoption of a proposed millage rate, together with the establishment of a roll-back rate computed pursuant to Section 200.065(1), Florida Statutes, and

WHEREAS, on July 1, 2015, the Property Appraiser of Miami-Dade County, Florida served upon the City, a Certification of Taxable Value, certifying to the City its 2015 taxable value and

WHEREAS, pursuant to the referendum approved by the voters of the City on April 21, 2014, the issuance of General Obligation bonds in an amount of \$60,000,000.00 was authorized; and

WHEREAS, the City Manager has recommended a budget and a proposed millage that will support the same, based upon the preliminary certified property values provided by the Property Appraiser, and

WHEREAS, the provisions of Section 200.065, Florida Statutes, require that the City, within thirty-five (35) days of service of the Certification of Taxable Value, furnish to the property Appraiser and Tax Collector the proposed millage rate and the date, time and place at which public hearings will be held to consider the proposed millage rate and the tentative budget,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. ADOPTION OF PROPOSED OPERATING MILLAGE RATE: The City Council hereby adopts and establishes the proposed operating millage rate for FY 2015-2016 at 6.9363, which is \$6.9363 per \$1,000.00 of assessed property within the City of Miami Gardens, Florida.

Section 3. COMPUTATION OF OPERATING ROLLBACK RATE: The roll-back rate is 6.3235.

Section 4. ADOPTION OF DEBT SERVICE MILLAGE RATE: The City Council hereby adopts and establishes the proposed voted debt service millage rate for FY 2015-2016 at 1.2398 mills as established in accordance with the provisions of law pursuant to Chapter 200, Florida Statutes.

Section 5. That the City's aggregate tentative millage rate is 8.1761 (a combined total Millage of 6.9363 Mills for operating and 1.2398 Mills for debt service).

Section 6. ESTABLISHMENT OF DATE, TIME AND PLACE OF PUBLIC HEARING: The date, time and place of the first and second public

hearings on the proposed millage rate and tentative budget are set by the City Council as follows:

<u>Date</u>	<u>Time</u>	<u>Place</u>
<b><u>First Budget Hearing:</u></b>		
<u>September 8, 2015</u>	<u>5:01 p.m.</u>	<u>City Hall/City of Miami Gardens</u> <u>18605 NW 27 Ave</u> <u>Miami Gardens, FL 33056</u>
<b><u>Second Budget Hearing:</u></b>		
<u>September 23, 2015</u>	<u>6:00 p.m.</u>	<u>City Hall/City of Miami Gardens</u> <u>18605 NW 27 Ave</u> <u>Miami Gardens, FL 33056</u>

Section 4. DIRECTIONS TO THE FINANCE DIRECTOR THROUGH THE CITY MANAGER: The Finance Director, through the City Manager, is directed to complete and certify the "Not to exceed" millage rate utilizing the Department of Revenue electronic eTRIM system no later than 4:30 p.m. on August 1, 2015.

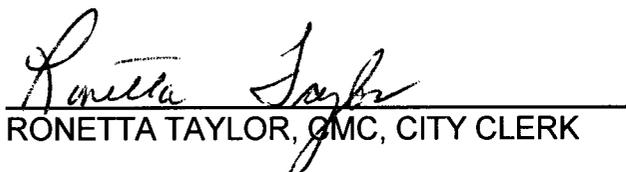
Section 5. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON July 22, 2015.



Oliver Gilbert III, MAYOR

ATTEST:



RONETTA TAYLOR, GMC, CITY CLERK

Reviewed by SONJA K. DICKENS, ESQ.  
City Attorney

SPONSORED BY: Cameron Benson

MOTION BY: Councilwoman Odom

SECOND BY: Councilman Ighodaro

**VOTE:** 7-0

Mayor Oliver Gilbert III	<u>  x  </u> (Yes)	<u>  </u> (No)
Vice Mayor Felicia Robinson	<u>  x  </u> (Yes)	<u>  </u> (No)
Councilwoman Lillie Q. Odom	<u>  x  </u> (Yes)	<u>  </u> (No)
Councilman David Williams Jr.	<u>  x  </u> (Yes)	<u>  </u> (No)
Councilman Rodney Harris	<u>  x  </u> (Yes)	<u>  </u> (No)
Councilwoman Lisa Davis	<u>  x  </u> (Yes)	<u>  </u> (No)
Councilman Erhabor Ighodaro	<u>  x  </u> (Yes)	<u>  </u> (No)

**ORDINANCE NO. 2015-10-340**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2015-2016 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR INTERFUND TRANSFERS; PROVIDING FOR AUTOMATIC AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, in accordance with Section 4.5 of the City of Miami Gardens (the "City") Charter, the City Council is required to adopt an annual budget for the City, and

WHEREAS, the City Manager has prepared a tentative budget book, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2015-2016, and

WHEREAS, the proposed Fiscal Year 2015-2016 budget for the City of Miami Gardens, included an estimate of revenues and expenditures, and

WHEREAS, the City Manager has provided for various City departments in the budget, and

WHEREAS, the City Council has determined the amount of money which must be raised to conduct the affairs of the City as required by City-operating funds, departments, offices and agencies for Fiscal Year 2015-2016, so that the business of the City may be conducted on a balanced budget, and

WHEREAS, the City Council has also determined the amount necessary to be raised by ad valorem taxes and other taxes or special assessments upon all of the property, real and personal, within the corporate limits of the City of Miami Gardens, and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, will be held by the City on Wednesday, September 8, 2015 at 5:01 p.m., and Wednesday September 23, 2015, at 6:00 p.m. at City Hall, 18605 NW 27 Ave., Miami Gardens, FL 33056, and

WHEREAS, said public hearings have been held as stated above and comments from the public concerning said budget have been heard and considered, and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves, and

WHEREAS, during the course of a budgetary year, the City applies for and/or receives certain grants and reimbursements, and

WHEREAS, the City does not know the dollar amount of the grants or reimbursements that will be awarded at the time that the budget is approved, and

WHEREAS, when grants, reimbursements and donations are awarded and accepted by the City, these funds must be accounted for in the budget, and

WHEREAS, it is more expedient to allow the Resolution accepting the grant or donation to enact the necessary budget transfers and amendments,

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:**

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

**SECTION 2. BUDGET ADOPTION:**

A. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments for the Fiscal Year beginning October 1, 2015, and ending September 30, 2016:

<b>FOR GENERAL FUND ACTIVITIES (INCLUDING INTERFUND TRANSFERS &amp; RESERVES)</b>	<b>\$65,989,200</b>
<b>FOR TRANSPORTATION FUND ACTIVITIES (INCLUDING INTERFUND TRANSFERS &amp; RESERVES)</b>	<b>\$7,917,468</b>
<b>DEVELOPMENT SERVICES FUND (INCLUDING INTERFUND TRANSFERS)</b>	<b>\$1,894,025</b>
<b>CAPITAL PROJECTS FUND (INCLUDING INTERFUND TRANSFERS)</b>	<b>\$7,037,872</b>
<b>STORMWATER FUND (INCLUDING INTERFUND TRANSFERS)</b>	<b>\$3,613,845</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT (INCLUDING INTERFUND TRANSFERS)</b>	<b>\$1,000,644</b>
<b>DEBT SERVICE FUND</b>	<b>\$13,338,742</b>
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$100,791,796</b>

B. The following revenues will be available during Fiscal Year 2015-2016 to meet the foregoing appropriations:

**GENERAL FUND**

<b>Property Taxes</b>	<b>\$24,131,450</b>
<b>Franchise Fees</b>	<b>\$3,308,848</b>
<b>Utility Taxes</b>	<b>\$10,071,000</b>
<b>Intergovernmental Rev.</b>	<b>\$11,797,826</b>
<b>Fines &amp; Forfeitures</b>	<b>\$3,650,655</b>
<b>Public Safety</b>	<b>\$1,769,496</b>
<b>Licenses, Fees &amp; Permits</b>	<b>\$2,194,000</b>
<b>Culture &amp; Recreation</b>	<b>\$5,043,768</b>
<b>Miscellaneous</b>	<b>1,949,970</b>
<b>Grants &amp; Loans</b>	<b>\$792,163</b>
<b>Interfund Transfers</b>	<b>\$1,040,025</b>
<b>Reappropriated Fund Balance</b>	<b>\$240,000</b>
<b>TOTAL GF REVENUES</b>	<b>\$65,989,200</b>

**TRANSPORTATION FUND**

Fuel Taxes	\$2,160,000
Citizens Independent Transportation TR	\$3,600,000
State Revenue Sharing	\$911,880
Permits	\$78,500
Miscellaneous	\$98,108
Interfund Transfers	\$185,703
Reappropriated Fund Balance	\$883,277
<b>TOTAL TF REVENUES</b>	<b>\$7,917,468</b>

**DEVELOPMENT SERVICES FUND**

Building Permits	\$1,887,255
Miscellaneous	\$6,770
<b>TOTAL DSF REVENUES</b>	<b>\$1,894,025</b>

**CAPITAL PROJECT FUND**

Intergovernmental	\$1,132,504
Interfund Transfers	\$5,905,368
<b>TOTAL CPF REVENUES</b>	<b>\$7,037,872</b>

**STORMWATER FUND**

Permits	\$45,000
Utility Fees	\$3,564,845
Miscellaneous	\$4,000
<b>TOTAL SWF REVENUES</b>	<b>\$3,613,845</b>

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Grants	\$1,000,644
<b>TOTAL CDBG REVENUES</b>	<b>\$1,000,644</b>

**DEBT SERVICE FUND**

Property Taxes	\$4,446,215
Interfund Transfers	\$8,892,527
<b>TOTAL DSF REVENUES</b>	<b>\$13,338,742</b>

SECTION 3. EXPENDITURE OF FUNDS: The City Manager is authorized to expend or contract for expenditures, pursuant to the Charter of the City of Miami Gardens and adopted Code of Ordinances, in accordance with the adopted Fiscal Year 2015-2016 budget and budget detail, which is attached hereto and made a part of this ordinance as if it were set forth here in full. The City Manager is hereby authorized to allocate City resources as deemed necessary.

SECTION 4. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority shall include the authority to correct inter-fund transfers and accounting allocations.

SECTION 5. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to amend the budget on an as-needed basis in order to correct typographical errors or omissions that are purely scribes' errors.

SECTION 6. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to appropriate unanticipated revenues as deemed necessary including to accept of grant or donation of funds or upon issuance of a bond or other municipal debt instrument.

SECTION 7. CARRYOVER OF FUNDS: The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2014-15.

SECTION 8. REVENUE MANUAL: All fees shall be set as outlined in the FY 2014-2015 Revenue Manual and any amendments are included in the FY 2015-2016 Annual

Operating Budget Document. This manual may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 9. FINANCIAL POLICIES: All policies included under “Financial Policies” in the FY 2015-2016 Annual Operating Budget Document is adopted and approved by Council. The policies may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 10. INTERFUND TRANSFERS: The City Manager is authorized to effectuate all interfund transfers anticipated by this budget to include line items classified as ‘Transfers to,’ and ‘Transfers from’ regardless of fund.

SECTION 11. INSTRUCTIONS TO THE CITY MANAGER: The City Manager is authorized to take all actions necessary to implement the terms and conditions of this Ordinance.

SECTION 12. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 13. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 14. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 8th DAY OF SEPTEMBER 2015.

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 23rd DAY OF SEPTEMBER 2015.



Oliver Gilbert III, MAYOR

ATTEST:



RONETTA TAYLOR, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.  
City Attorney

SPONSORED BY: Cameron Benson, City Manager

1<sup>ST</sup> READING MOVED BY: Councilman Harris

1<sup>ST</sup> READING SECONDED BY: Councilman Williams

**VOTE: 7-0**

Mayor Oliver Gilbert III	<u>x</u> (Yes)	___ (No)
Vice-Mayor Felicia Robinson	<u>x</u> (Yes)	___ (No)
Councilwoman Lillie Q. Odom	<u>x</u> (Yes)	___ (No)
Councilwoman Lisa Davis	<u>x</u> (Yes)	___ (No)
Councilman Rodney Harris	<u>x</u> (Yes)	___ (No)
Councilman David Williams Jr.	<u>x</u> (Yes)	___ (No)
Councilman Erhabor Ighodaro	<u>x</u> (Yes)	___ (No)

2<sup>nd</sup> READING MOVED BY: DAVID WILLIAMS SR

2<sup>nd</sup> READING SECONDED BY: RODNEY HARRIS

**2<sup>nd</sup> READING VOTE: 7-0**

Mayor Oliver Gilbert III	<u>x</u> (Yes)	___ (No)
Vice-Mayor Felicia Robinson	<u>x</u> (Yes)	___ (No)
Councilwoman Lillie Q. Odom	<u>x</u> (Yes)	___ (No)

Councilwoman Lisa Davis  
Councilman Rodney Harris  
Councilman David Williams Jr.  
Councilman Erhabor Ighodaro

(Yes) \_\_\_ (No)  
 (Yes) \_\_\_ (No)  
 (Yes) \_\_\_ (No)  
 (Yes) \_\_\_ (No)



# CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Year : 2015	County : MIAMI-DADE
Principal Authority : CITY OF MIAMI GARDENS	Taxing Authority : CITY OF MIAMI GARDENS

## SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	3,247,030,310	(1)
2.	Current year taxable value of personal property for operating purposes	\$	339,102,916	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	102,892	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	3,586,236,118	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	-40,708,358	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	3,626,944,476	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	3,306,506,822	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (9)
<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.		
<b>SIGN HERE</b>	Signature of Property Appraiser:	Date :		
	Electronically Certified by Property Appraiser	7/1/2015 11:15 AM		

## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		6.9363	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	22,934,923	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	22,934,923	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	3,626,944,476	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		6.3235	per \$1000 (16)
17.	Current year proposed operating millage rate		6.9363	per \$1000 (17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	24,875,210	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE - SIGN AND SUBMIT</b>
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	22,934,923	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		6.3235 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	22,677,564	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	24,875,210	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		6.9363 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		9.69 %	(27)

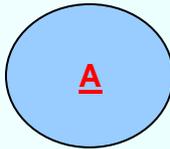
<b>First public budget hearing</b>	Date : 9/8/2015	Time : 5:01 PM EST	Place : 18605 NW 27 Ave., Miami Gardens, FL 33056 - Council Chamber 305-622-8000
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority			Date : 7/23/2015 7:23 AM	
	Title : CAMERON BENSON, CITY MGR		Contact Name and Contact Title : PATRICIA VARNEY, FINANCE DIRECTOR		
	Mailing Address : 18605 NW 27 Ave		Physical Address : 18605 NW 27 AVE		
	City, State, Zip : MIAMI GARDENS, FL 33056		Phone Number : 3056228000		Fax Number : 3054741285

# 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 in 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.



**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 1<sup>st</sup> through September 30<sup>th</sup> 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 life 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: *Automated Fingerprint Identification System*.

**A.I.A.** – American Institute of Architects. When used after a person's name, it signifies that the individual is a professional architect as recognized by the state licensing authority.

**Aquifer** - An underground water-bearing rock formation or group of formations, which supplies groundwater, wells or springs.

**Alcoholic Liquor Tax** - A tax on gross receipts from the sale of liquor at retail. The tax is collected by the State of Florida and remitted back to the City.

**Allocation** - The expenditure amount planned for a particular project or service, but an amount that requires additional Council action or "appropriation" before expenditures will be authorized.

**Alternative Energy** - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

**Alternative Fuel Vehicle** – A car or other vehicle or piece of equipment that is powered by either a non-fossil or a mix of fuels that lower polluting emissions. It is often called a Hybrid Vehicle. Common alternative fuel sources are methanol, propane, E-85 gas, bio-diesel, Compressed National Gas, and electric.

**Alternative Energy** - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

**Amended Budget** – The adopted budget as formally adjusted as provided for in law.

**American Recovery and Reinvestment Act** (ARRA) - An act of Congress passed in 2009 providing for grants and other allocations of Federal funds for projects to help put Americans back to work. Also Called Stimulus Grants.

**Americans With Disabilities Act** (ADA) - A Federal law which addresses discrimination against individuals with disabilities. It requires that governments, among others, take certain actions to ensure access to employment, housing, voting, public facilities and transportation resources for persons with disabilities.

**Amortization** – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

**Annualization** – For Revenues, the extrapolation of a revenue stream for an annual period based on a partial year collection. For expenditures, the cost of funding a budget issue for one complete fiscal year based on partial year expenditures.

**Annuity** - A contract between an insurance company and an individual which generally guarantees lifetime income to the individual or whose life the contract is based in return for either a lump sum or periodic payment to the insurance company. Interest earned inside an annuity is income tax-deferred until it is paid out or withdrawn.

**Appraiser** – One who is trained and educated in the methods of determining the value of property (appraised value) (See: *Property Appraiser*).

**Appreciation** - Appreciation is the increase in value of an asset. The term "appreciation" may be applied to real estate, stocks, bonds, etc.

**Appropriated Fund Balance** – The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

**Appropriation** - An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

**APWA** – American Public Works Association.

**Arbitrage** – A reference to the difference between the yield (interest) on governmental obligations exempt from Federal tax under Section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax in which the proceeds of the governmental obligations are invested.

**ARRA** – See: *American Recovery and Reinvestment Act*.

**Arterial Roads** – The main traffic corridors that are within the city. They are fed by collector roads which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

**As-Builts** - Drawings, plans, surveys, etc. done after construction is complete indicating items as they were actually constructed, which may have differed from original plans.

**Assessed Valuation** - For property taxation purposes, the County's Property Assessor establishes a market value for all real and for certain personal property within the County. In Florida, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data. The value established for the real property is used as a basis in levying property taxes. Under Florida law, annual increases in valuation are limited to a maximum of 3%. However, increases to full value are allowed for property improvements, upon change in ownership, and 5% for non-homestead property. Homeowners and certain veterans and senior citizens can qualify for exemptions under state code.

**Asset** - Resources owned or held by a government, which have monetary value.

**Attrition** - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

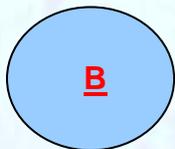
**Audit** - An audit is a review of the City's financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with GAAP. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

**Authorized Positions** - Employee positions which are authorized or funded in the adopted or amended budget.

**Automated Fingerprint Identification System** - A biometric identification methodology that uses digital imaging technology to obtain, store, and analyze fingerprint data. The AFIS was originally used by the U.S. Federal Bureau of Investigation (FBI) in criminal cases.

**Available Fund Balance** - The annual dollar amount of available reserves a municipality has in its operating and reserve funds at fiscal year-end.

**Average life** - The average length of time an issue of serial bonds and/or term bonds with mandatory sinking funds and/or estimated prepayments is expected to be outstanding. It also can be the average maturity of a bond portfolio.



**Backflow** - The undesirable reversal of flow of water or mixtures of water and other liquids, gases, or other substances into the distribution pipes of the potable water supply from any source.

**Backflow Prevention Device** - A physical device placed on all connections to a public water system that prevents water from flowing backwards from a user back into the potable water line.

**Balance Sheet** - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

**Balanced Budget** - A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

**Balloon Maturity** - An inordinately large amount of bond principal maturing in any single year. Also called a Term Bond.

**B.A.N.** - See *Bond Anticipation Note*

**Basis of Accounting** - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The City of Miami Gardens uses the modified accrual basis of accounting for accounting and budgeting. (See: *Modified Accrual Accounting*).

**Basis Point** - One basis point is calculated as 1/100th of a percentage point.

**Beacon Council** - An organization charges with bringing new, job generating business to the communities within Miami-Dade County, while assisting existing businesses in their efforts to expand. It markets Miami-Dade County worldwide as a viable, attractive business location and provides a variety of free services to companies interested in relocation.

**Bearer Bond** - A bond that has no identification of the owner of the security. It is presumed to be owned by the bearer or the person who holds it. It was much sought after because of the ease of transferring or gifting. All bonds issued prior to June 1983 were bearer bonds; since then, they have been issued in Registered Bond form.

**Beginning Balance** - The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year. (Also see: *Fund Balance, Carry-Over and Cash Forward*).

**Benchmark(ing)** - A standard or point of reference in measuring or judging quality, value, etc. For municipalities to identify appropriate benchmarks, these are two issues to address: The availability of data and the suitable comparability of data.

**Best Management Practices (BMPs)** - In environmental regulation, Best Management Practices are defined as "source control" and "that practice which is used for a given set of conditions to achieve satisfactory water quality and quantity enhancement at a minimum cost." More simply put, BMPs refers to many practices or types of controls, for example: a silt fence or staked hay bales during construction to prevent erosion; limiting the removal of vegetation and limiting the time bare land is exposed to rainfall; sweeping streets to keep pollutants and litter from being washed into the storm sewer system; fertilizer and pesticide application control; and structural controls such as physical containment of

stormwater in ponds to allow settling, filtration and percolation.

**Bid** - An offer submitted by a vendor in response to a Request for Bid.

**Bid Bond** - An insurance agreement, accompanied by a monetary commitment, by which a third party (the surety) accepts liability and guarantees that the vendor will not withdraw the bid or proposal, and that the vendor will accept the contract as bid or proposed, or else the surety will pay a specific amount.

**Biennial Budgeting** - A process that estimates revenues and expenditures for a two-year period.

**Bio-Degradable** - A material or substance capable of decomposing quickly and without harmful effects to the environment when left exposed to nature.

**Bio-Fuels** - Fuels that are made from renewable raw materials, such as plant biomass or vegetable oils; considered to burn cleaner than petroleum-based fuels that pollute the environment. (Also see: *Alternative Fuel Vehicles*)

**Biomass** - Biomass refers to living and recently dead biological material that can be used as fuel or for industrial production. Most commonly, biomass refers to plant matter grown for use as bio-fuel, but it also includes plant or animal matter used for production of fibers, chemicals or heat. Biomass may also include biodegradable wastes that can be burnt as fuel. It excludes organic material which has been transformed by geological processes into substances such as coal or petroleum.

**Block Grant** - Allocation of Federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area. (Also see: *CDBG*)

**BMP** – See: *Best Management Practices*.

**Boilerplate** - Refers to the standardized or pro forma language that is used at the front of a bill, ordinance, bid, request for proposal or other document that states findings or conditions common to all such documents (i.e. on bids: Bid procedure, disclaimers, standard requirements, insurance require-ments, etc).

**Bond** – A bond is a written promise to pay a specified sum of money (called face value or principal amount) at a specified date or dates in the future (called maturity) together with interest at a specified rate

**Bond, A** - A unit of debt, \$1000 of principal or par amount. For 200 years municipal bonds were sold in \$1000 denominations. Since the mid-1970s the minimum bond denomination has been \$5000; nevertheless, "A Bond" is bought, sold, referred to and priced as if it were \$1000.

**Bond Anticipation Notes** – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

**Bond Counsel** - A specialized attorney with primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption (See: *Bond Counsel's Opinion*).

**Bond Counsel's Opinion** – Opinion which usually addresses (1) whether the Bonds are valid and binding obligations of the Issuer; (2) the source of payment or security for the Bonds; and (3) whether and to what extent interest on the Bonds is exempt from Federal income taxes and from taxes, if any, imposed by the state of Issue.

**Bond Covenant** - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

**Bond Funds** – Resources derived from issuance of bonds for specific purposes, usually to finance capital expenditures.

**Bond Insurance** - Insurance issued by a private insurance company for either an entire issue or specific maturities that guarantees to pay principal and interest when due. This will provide a credit rating of triple-A and thus a lower borrowing cost for the issuer.

**Bond Issued** – Bond sold.

**Bond Premium** - The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

**Bond Rating** – A rating made by an established bond rating company from a schedule of grades indicating the worthiness or the probability of repayment of principal and interest on bonds issued. The three principle bond rating agencies for municipalities are: Standard & Poors, Moodys Investor Service, and Fitch.

	Moody's	Standard & Poor's	Fitch
Best Quality	Aaa	AAA	AAA
High Quality	Aa1 Aa2 Aa3	AA+ AA AA-	AA+ AA AA-
Upper Medium Grade	A1 A2 A3	A+ A A-	A+ A A-
Medium Grade	Baa1 Baa2 Baa3	BBB+ BBB BBB-	BBB+ BBB BBB-

**Bonded debt** - The portion of an issuer's debt structure represented by outstanding bonds, sometimes limited by constitutional or legislative restraints.

**Bonded Debt Per Capita** – The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

**Brownfield** - Brownfields are abandoned or idle properties where real or perceived contamination hinders redevelopment. Most brownfields have a history of

industrial use and many are found in distressed communities. Fear of environmental contamination is a serious disincentive to redevelopment and hampers reinvestment in the urban core.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

**Budget Amendment** - The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption. The budget must be amended by Ordinance and include a public hearing. The City Manager has the sole authority to approve budget adjustments to the budget as outlined in the budget ordinance.

**Budget Calendar** - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

**Budget Document** (Program and Financial Plan) - The official written statement prepared by the City staff reflecting the decisions made by City Council in their budget deliberations.

**Budget Hearing** - A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

**Budget Message** - Included in the opening section of the budget, the City Manager's budget message provides the City Council and the public with a general summary of the most important aspects of the proposed/adopted budget.

**Budget Ordinance** - A law which establishes the schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by City Council each year.

**Budget Policies** - General and specific guidelines adopted by the City that govern the financial plan's preparation and administration.

**Budget Schedule** - The schedule of key dates which a government follows on the preparation and adoption of the annual budget.

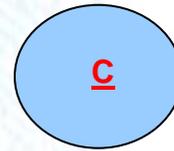
**Budget Transfer** - The movement of funds between accounts or funds within the adopted budget.

**Budgetary Basis** - The method of accounting applied to the budgetary accounts and process.

**Budgetary Control** - The control or management of an entity in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Building Permits** - The City requires that building permits be obtained for most construction activity to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing, and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred. These fees are collected into the Development Services Fund.

**Business Tax Receipt** - A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. Formerly called Occupational Licenses or Tax.



**CAD** - See: *Computer Aided Dispatch System*.

**CADD** - Computer Aided Design & Drafting, a component of the Public Works design software.

**CAFR** - See: *Comprehensive Annual Financial Report*.

**Call** - An option that gives the holder the right to buy an underlying security at a preset price within a specified time.

**Cap** - A "cap" is a legal limit on total annual discretionary spending.

**Capital Expenditures** - Amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over \$10,000 with an expected life of 5 years or more.

**Capital Improvement Fund** - An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

**Capital Improvement Program** (CIP) - A formal long-term (multiyear) plan for the acquisition and improvement of major assets, such as land, buildings, machinery and equipment, and infrastructure.

**Capital Lease** - A Capital Lease is a lease that meets one or more of the following criteria, meaning it is classified as a purchase by the lessee: the least term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property.

**Capital Outlay** - Expenditures which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, improvements other than buildings, machinery, furniture and equipment. Miami Gardens defines a capital outlay as any item with a cost or value of at least \$5,000 and an expected lifespan of less than 5 years (Also see: *Capital Expenditure*).

**Capital Project** - Major construction, acquisition, or renovation activity, which adds value to a government's physical assets or significantly increases their useful life.

**Capital Project Budget** - A fiscal year budget adopted for the programming of items or projects with a life of five years and a value over \$10,000.

**Capitalized Interest** - When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

**Carbon Footprint** - The total amount of greenhouse gas emissions released into the environment. There are many recognized methods to calculate a carbon footprint. Kimball Office has chosen the World Resources Institute (WRI) Greenhouse Gas Protocol as the guideline to calculate our corporate carbon footprint. This protocol is well respected and has been adopted by the International Standards Organization (ISO). Greenhouse gas emissions from all sources are added up and changed into units of CO2 equivalent which is used to standardize greenhouse gas emissions and allow comparisons from year-to-year and across industries. The total amount of carbon emissions, usually in metric tones per year (1 metric ton equals 2204lbs), is then reported both internally and to the public as an indication of the amount of greenhouse gas the company produces.

**Carbon Neutral** - A company, person or action either not producing any carbon emissions or, if it does, having been offset elsewhere.

**Carbon Offset** - Carbon offsetting is the act of reducing greenhouse gas emissions by allowing company's to do emissions trading. For example, a factory or production facility may be unable to reduce its own carbon footprint through its own actions, so it may voluntarily purchase credits from another party to offset their actions. The goal of carbon offsets is to attain a carbon neutral overall balance.

**Carpooling** - The shared use of a car by the driver and one or more passengers, usually for commuting. Carpooling reduces the costs involved in repetitive or long distance driving by sharing cars, reducing the number of cars on the road, decreases pollution, the need for parking space and, in a global perspective, reduces greenhouse gas emissions.

**Carry-Over** - Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated. (Also See: *Fund Balance, Beginning Balance and Cash Forward*).

**Cash Basis of Accounting** – A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

**Cash Equivalents** - Equivalents are defined as highly liquid investments with original maturities of three months or less, which include the State Board of Administration's investment pool and overnight repurchase agreements.

**Cash Flow Budget** - A projection of the cash receipts and disbursements anticipated during a given period.

**Cash Forward** - Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year. (Also see: *Fund Balance, Beginning Balance and Carry-Over*).

**Cash Management** - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

**C.C.N.A.** – See: *Consultants Competitive Negotiation Act*.

**Centerline Miles** - The length of a road, in miles.

**CERCLA** - Refers to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), commonly known as Superfund. CERCLA addresses abandoned or historical waste sites and contamination. It was enacted in 1980 to create a tax on the chemical and petroleum industries and provided federal authority to respond to releases of hazardous substances.

**Certificate of Occupancy** - Official certification that a premise conforms to applicable ordinances and may be used or occupied. A certificate of occupancy is granted upon completion of new construction or completion of alterations or additions to existing structures.

**Certificates of Participation (COPs)** - A Form of lease-purchase financing used to construct or acquire capital facilities and equipment. Certificates of participation a debt instrument and are typically secured by lease payments from the government entity using a facility. A COP issue is often used to finance projects such as prisons or courthouses necessary to provide government services but that may not enjoy sufficient public support to be financed through a voter approved general obligation bond issue. In many cases, payments by the municipality are subject to annual legislative appropriations. Interest earned on the Certificates by the private lender is tax exempt.

**Certificate of Use** – An official certification that business property is located and/or operates within a zoning district which allows such use. It is an annual process that requires a site inspection to ensure compliance with the zoning code.

**Certificate of Re-Occupancy** - A certificate ensuring that a building is consistent with zoning and nuisance codes prior to resale.

**Certificate of Zoning Compliance** - A written statement issued by the Development Services Department authorizing building uses, accessory building and structures, or consistent use for the purpose of carrying out and enforcing its provisions. Usually issued to a prospective buyer of property to ensure that they can carry out the intended use.

**Certified Green Local Government** - The Florida Green Building Coalition's Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship.

**Certified Public Accountant (CPA)** - A professional license granted by a state board of accountancy to an individual who has passed the Uniform CPA Examination (administered by the American Institute of Certified Public Accountants) and has fulfilled that state's educational and professional experience requirements for certification.

**Certificate of Deposit (CD)** – An interest-bearing negotiable certificate representing a time deposit of fixed maturity issued by a commercial bank which is traded on a yield basis with interest computed for the actual number of days held on the basis of a 360-day year.

**CD** – See: *Certificate of Deposit*.

**CDBG** – See: *Community Development Block Grant*.

**CDBG Operating Fund** - A special revenue fund for projects funded by the Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development (HUD), but not accounted for within the *capital projects fund*. The fund includes administrative costs, housing rehabilitation costs, pass-through project costs, and other costs of a non-capital improvement nature.

**CDBG Recipient** - Individuals or organizations that receive grants from Community Development funds.

**CDD** – See: *Community Development District*.

**CDMP** – See: *Comprehensive Development Master Plan*.

**Chain of Custody** - Chain-of-Custody (COC) is the documentation of the path taken by raw materials harvested from an FSC-certified source through processing, manufacturing, distribution, and printing until it is a final product ready for sale to the end consumer. **Also:** Documentation of the 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 charrette 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), known 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 mainframe 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 develop 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 public works activities, elections, tax collection, property appraisal and social services. In addition, in some municipalities, the following services are also performed: solid waste collection and disposal, libraries, fire and rescue services.

**County Property Appraiser** - See: *Property Appraiser*.

**County Road System** - Roads under the jurisdiction of one of the 67 counties of Florida. Does not include roads maintained by a county for a city under a maintenance agreement.

**County Tax Collector** - See: *Tax Collector*.

**Coupon** - The part of a Bond that denotes the amount of interest due, and on what date and were the payment is to be made. Coupons are presented to the Issuer's designated paying agent or deposited in a commercial bank for collection.

**Covenant** - A legally binding commitment by the issuer of municipal bonds to the bondholder. An impairment of a covenant can lead to a Technical Default.

**Coverage** - This is the margin of safety for payment of debt service on a revenue bond that reflects the number of times the actual and/or estimated project earnings or income for a 12-month period of time exceeds debt service that is payable.

**CPA** - See: *Certified Public Accountant*.

**CPI** - See: *Consumer Price Index*.

**C.P.P.O.** - *Certified Public Purchasing Official*.

**CRA** - See: *Community Redevelopment Agency*.

**Cradle-to-Cradle** - A design protocol that advocates the elimination of waste by recycling a material or product

into a new or similar product at the end of its intended life, rather than disposing of it. At the end of their useful life, all materials become either a biological or technical nutrient.

**Cradle-to-Grave** - A manufacturing model, dating to the onset of the Industrial Revolution, which describes the process of disposing of a material or product via landfill, incineration, etc., at the end of its presumed useful life.

**Cross Connection** - Any actual or potential connection between a drinking water system and any other source or system through which it is possible to introduce any used water, industrial fluid, sewerage, gas or substance other than intended for drinking water.

**CRS** – See: *Community Rating System*.

**CST** – See: *Communications Service Tax*.

**Culture and Recreation** - A major expenditure category that includes the costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

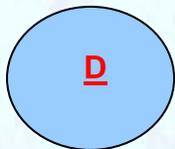
**CRA** (Community Redevelopment Agency) – See: *Redevelopment Agency*.

**Current Liabilities** - Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets. Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned). (Also See: *Liabilities*)

**Current Yield** - The ratio of the coupon rate on a bond to the dollar purchase price expressed as a percentage. Thus if you pay par or 100 cents on the dollar for your bond and the coupon rate is 6%, the current yield is 6%; however, if you paid 97 for your 6% discount bond the current yield is 6.186%. (.06 divided by 97). If you paid 102 for a 6% bond the current yield is 5.88% (.06 divided by 102).

**Cushion Bonds** - Bonds selling at a premium are called "cushion" bonds because they cushion the price volatility in an up and down market. By definition, a premium bond has a higher-than-market coupon interest rate. The dollar price movement of a high interest rate bond is less than that of a lower interest rate bond of the same maturity when general interest rates move up or down a few basis points.

**CUSIP** – The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, United States government, and corporate securities.



**Daily Vehicle Miles Traveled (DVMT)** - A measure of the total traffic on a road. It is the product of the average daily traffic count and the length of the road.

**D.A.R.E.** – See: *Drug Awareness Resistance Education*.

**Dated Date (dtd.)** - The date carried on the face of a bond or note from which interest normally begins to accrue.

**Day Lighting (and views)** - Provide the occupants with a connection between indoor spaces and the outdoors through the introduction of daylight and views into the regularly occupied areas of the tenant space.

**Debarment** - The exclusion of a person or company from participating in a procurement activity for an extended period of time, as specified by law, because of previous illegal or irresponsible action.

**Debentures** - A long-term loan usually repayable at a fixed date, with a fixed rate of interest. Most debentures are secured on the borrower's assets.

**Debt Burden** - The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Financing** - Borrowing funds as needed and pledging future revenues to make current expenditures.

**Debt Issuance** – The sale or issuance of any type of debt instrument, such as bonds.

**Debt Limit** – The internal policy, statutory or constitutional maximum debt that as issuer can legally incur.

**Debt Ratios** – There are several key debt ratios used by the national credit rating agencies to assess a City's creditworthiness.

1. **Debt as a Percentage of Assessed Value:** This ratio indicates the relationship between a City's debt and taxable value of property in the City. It is an important indicator of the City's ability to repay debt, because property taxes are the primary source of City revenues used to repay debt. A smaller ratio is an indication that the City will be better able to withstand possible future economic downturns and continue to meet its debt obligations. Generally, ratios less than 3% are considered low. Ratios 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 ratio 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 ratio of at least 65% is desirable.

The City will maintain its annual net bonded debt service costs at a ceiling of ten percent of the General Fund expenditures, with a target ratio of eight percent.

The City will maintain a ten-year payout ratio (ie; rate of principal amortization) for its net bonded debt of not less than 65%.

**Debt Service** - Payment of principal and repayment to holders of the debt instruments (bonds, etc). This includes charges paid to the fiscal agents.

**Debt Service as a Percentage of Expenditures** - The portion of operating expenditures consumed by debt service costs.

**Debt Service Fund** – An accounting entity used to account for the accumulation of resources for and payment of general long term debt principal and interest on borrowed funds.

**Default** – The inability to pay scheduled payments on debt.

**Defeasance** – An advanced refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. (Also see: *Advanced Refunding Bonds and Refunding*).

**Default** - Failure to pay in a timely manner principal and/or interest when due, or a Technical Default, the occurrence of an event as stipulated in the Indenture of Trust resulting in an abrogation of that agreement. A Technical Default can be a warning sign that a default on debt service is coming, but in reality actual debt service interruption does not always occur if the problems are resolved in time. A Technical Default will almost always drive down the price of a bond in secondary market trading.

**Deferred Revenue** - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Defined Benefit Plan** - A defined benefit plan pays participants a specific retirement benefit that is promised (defined) in the plan document. Under a defined benefit plan benefits must be definitely determinable. For example, a plan that entitles a participant to a monthly pension benefit for life equal to 30 percent of monthly compensation is a defined benefit plan.

**Defined Contribution Retirement Plan** - A retirement plan under which the annual contributions made by the employer or employee are generally stated as a fixed percentage of the employee's compensation or company profits. The amount of retirement benefits is not guaranteed; rather, it depends upon the investment performance of the employee's account

**Delinquent Taxes** - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

**Density** - The number of dwelling units (houses, apartments, townhouses, duplexes, etc.), or buildings per unit of land. Density is often expressed as dwelling units per acre or du/ac.

**Department** - A separate organizational unit designated by the City Council to define and organize City operations and functions.

**Depreciation** - Depreciation - Charges made against earnings to write off the cost of a fixed asset over its estimated useful life. Depreciation does not represent a cash outlay. It is a bookkeeping entry representing the decline in value of an asset over time.

**Design for the Environment**) - A design concept that focuses on reducing environmental and human health impacts through thoughtful design strategies and careful materials selection.

**Development of Regional Impact (DRI)** - These are developments which are large enough to meet a threshold established by Florida law to require review by both the County and South Florida Regional Planning Council. Requirements for the DRI review process are contained in Section 380.06, Florida Statutes.

**Direct Costs** - A cost item that can be identified specifically with a single cost objective in an economically feasible manner.

**Direct Deposit** - A means of authorizing payment made by governments or companies to be deposited directly into a recipient's account. Used mainly for the deposit of salary, pension and interest checks.

**Disadvantaged Business Enterprise (DBE)**  
A business that meets the criteria to be certified as a disadvantaged business entity.

**Disbursement** – The expenditure of monies from an account.

**Discount** – Literally, a reduction in price. In municipal bonds, the amount (stated in dollars or a percent) by which the selling or purchase price of a security is less than the principal amount or par value.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents that serve as a policy document, a communications device, a financial plan, and an operations guide.

**Division** - A separate organizational activity whose line of authority is under one of the City's operating departments.

**DOJ** – The United States Department of Justice.

**Double-barreled Bond** - A bond with two distinct pledged sources of revenue, such as earmarked monies from a specific enterprise or aid payment, as well as the general obligation taxing powers of the issuer.

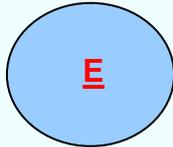
**DRI** – See: *Development of Regional Impact*.

**Drug Awareness Resistance Education (D.A.R.E.)** – A police department-based program to teach kids how to recognize and resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs

**Due Diligence** – An thorough investigation conducted by a person responsible for approval or recommendation of a particular action prior to taking that action with the purpose of uncovering any flaws, misstatement, fraud, irregularities and other item material to the transaction are known. In municipal bond work it means an

investigation conducted by the bond's underwriters and their counsel and, in some cases also by bond counsel and Issuer's counsel to determine whether all material items in connection with the Issuer, the Issue and the security for the Issue have been accurately disclosed in the Official Statement (or if a Private Placement in the Placement Memorandum) and that no material disclosure has been omitted.

**DVMT** - See: *Daily Vehicle Miles Traveled*.



**E-government** – See: *Electronic Government*.

**Earmark** — To set aside funds for a specific purpose, use, or recipient. The term is often applied as an epithet for funds set aside in particular congressional districts or States or for certain specified organizations for such purposes as research projects, demonstration projects, parks, laboratories, academic grants, construction or other contracts.

**Earth Day** - One of two observances, intended to inspire awareness of and appreciate the Earth's environment.

**Easement** - A property right to enter, utilize and maintain another's property for a specific purpose. For example, often utility lines are located in an easement on private property.

**Ecosystem** - The interacting system of a biological community and its non-living environmental surroundings.

**EEO** – See: *Equal Employment Opportunity*.

**EEOC** – See: *Equal Employment Opportunity Commission*.

**Effective Buying Income** - Effective buying income measures income after taxes. Household EBI measures income on a household basis, regardless of the number of family members and compares it on a ratio basis to the national average. Per Capita EBI measures the same on a per person basis.

**Effectiveness Measure** - Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Efficiency Measures** – Data that provides information about how well an organization uses available resources. Usually written as a ratio, these measures may include cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent employee. An example of an efficiency measure is the cost per ton of garbage collected.

**E.I.** – Engineering Intern. A professional level of engineering attained through testing. Precedent to becoming a Professional Engineer (P.E.)

**Embodied Energy** - Refers to both the energy required to make a product and the molecular energy that exists in a product's material content.

**Electronic Government (e-government)** – A government's use of technology as an enabling strategy to improve services to its citizens and businesses including such services as internet payments, voice response systems, interactive kiosks, and other emerging technologies.

**Electronic Transfer** - The electronic trans-mission of payments from one bank to another through a wire.

**Emergency Operations Center (EOC)** - Command center for coordination and inter-vention for citywide or regional emergencies.

**Emission** - The release of any gas, particle, or vapor into the environment from a commercial, industrial, or residential source including smokestacks, chimneys, and motor vehicles.

**Employee Benefits** - Amounts paid by the City on behalf of employees. These amounts are not included in the gross salary. They are also called fringe benefits, and while not paid directly to employees, they are part of the cost of operating the City. Employee benefits include the City's cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security and tuition reimbursement.

**EMS** - Emergency Medical Service.

**EMT** – Emergency Medical Technician.

**Encumbrances** – Commitments against an approved budget for unperformed contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Endangered Species Act** - Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend and to conserve and recover listed species.

**Energy Recovery** - Obtaining energy from waste through a variety of processes (e.g. combustion). Kimball Office uses wood scrap as a source of energy in many of its manufacturing plants.

**Energy Star** - Program administered by the Environmental Protection Agency that evaluates products based on energy efficiency. ENERGY STAR Rating is the rating a building earns using the ENERGY STAR Portfolio Manager to compare building energy performance to similar buildings in similar climates. A score of 50 represents average building performance.

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed through charges and fees, thus removing the expense from the tax rate (for example, Water and Sewer, Stormwater, Electric).

**Entitlements** - Payments to which local governmental units are entitled by law, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Entitlement Community** - A federal designation that guarantees a municipality or county a portion of HUD appropriations within a specified formula based on census reporting.

**Environmental Aspect** - An element of industries or manufacturer's activities, products, or services that can interact positively or negatively with the environment used in the ISO 14001 EMS protocol.

**Environmental Audit** - An independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices, and controls.

**Environmental Impact** - Any change to the environment, good or bad, that wholly or partially results from industrial/manufacturing activities, products or services.

**Environmental Impact Statement** - A document required of federal agencies by the National Environmental Policy Act for major projects or legislative proposals significantly affecting the environment. A tool for decision making, it describes the positive and negative effects of the undertaking and cites alternative actions.

**Environmental Footprint** - The environmental impact any company or entity makes as it performs any activity. A footprint is determined by how well raw materials or by-products are (or aren't) absorbed by the surrounding environment.

**Environmental Management System (EMS)** - A series of activities designed to monitor and manage the environmental impacts of manufacturing activities. (See ISO 14001).

**Environmental Protection Agency (EPA/USEPA)** - A federal agency which monitors and oversees various entities to make sure federal environmental laws and regulations are being followed.

**EOC** - See: *Emergency Operations Center*.

**EPA** - See: *Environmental Protection Agency*.

**Equipment** - Expenditures for durable goods such as computers, desks, chairs, or cars.

**ERISA** - The Employee Retirement Income Security Act is a federal law covering all aspects of employee retirement plans. If employers provide plans, they must be adequately funded and provide for vesting, survivor's rights, and disclosures.

**ERU** - See: *Equivalent Residential Unit*.

**Escrow** - A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition.

**Estimate** - A general calculation or judgment based on historical data or previous performance.

**Estimated Revenues** - Projections of funds to be received during the fiscal year.

**Equal Employment Opportunity (EEO)** - policies, programs, and legislation designed to affirm or provide equal access to initial employment and to occupational benefits, promotions, and other opportunities during employment for traditionally disadvantaged groups

**Equal Employment Opportunity Commission (EEOC)** - A federal agency concerned with the enforcement and compliance of fair employments practice.

**Equivalent Residential Unit (ERU)** - A unit of measure equal to 1,548 square feet of impervious surface used to determine stormwater impact (and fee) on a particular piece of property. All single family structures are one REU. Non-residential parcels are measured in ERUs at the 1,548 square feet standard. (See: *Impervious Surface*). For Miami Gardens, the charge is \$4/mo per ERU.

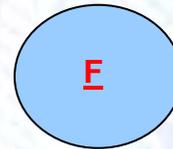
**Excel** - A Microsoft program that is used to perform calculations, analyze information, and manage lists in spreadsheets or Web pages.

**Executive** - A general government services expenditure that includes the costs of providing executive management and administration of the affairs of the local government including the coordination, guidance, and support of the development of effective programs, and the planning, evaluation, analysis, control, and overall supervision of such programs.

**Expenditure** - The outflow of funds paid, or to be paid, for goods and services received during the current period.

**Expenses** - The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services, or carrying out other activities of the City.

**External Audit** - See: *Audit*.



**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 Transportation*.

**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 for 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 policies 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 1<sup>st</sup> to the following September 30<sup>th</sup>. For the State of Florida, this period runs from July 1<sup>st</sup> to the following June 30<sup>th</sup>. (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 hydrocarbon 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 Development Assistance Program*.

**Fringe Benefits** - See: *Employee Benefits*.

**FRS** – See: *Florida Retirement System*.

**FLSA** – See: *Fair Labor Standards Act*.

**FTA** – See: *Federal Transit Administration*.

**FTE** – See: *Full-Time Equivalent*.

**Fringe Benefits** – See: *Employee Benefits*.

**Frontage** - The dimension of a front lot line as measured along the public street.

**Full Faith And Credit** - A pledge of the general taxing power of the city for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

**Full-Time Equivalent (FTE)** - Full-time Equivalent which is an employee position number based on the hours for which a position is budgeted during the accounting year: 1 FTE = 2,080 hrs, 0.5 FTE = 1,040hrs, etc.

**Function** - Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

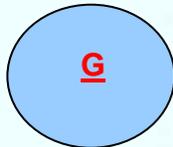
**Functional Classification** - A description of how a road functions, using definitions and processes specified by the Federal Highway Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major or minor), or a local road. Principal arterials have a *mobility* function: they provide for movement from one general area to another. Local roads have an *access* function: they provide direct access to homes, businesses, and other destinations. The other classifications have both mobility and access functions, with minor arterials providing more mobility, and collectors providing more access.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Miami Gardens has four Funds: The General Fund, the Transportation Fund, The Development Services Fund, and the Capital Projects Fund.

**Fund Balance** - The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A negative fund balance is sometimes referred to as a deficit.

**Funded Agencies** - Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

**FY** - See: *Fiscal Year*.



**GAAP** - See: *Generally Accepted Accounting Principles*.

**Garbage/Solid Waste** - A physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by the local government. Miami Gardens' charter reserves this activity exclusively to Miami-Dade County.

**GASB** - See: *Governmental Accounting Standards Board*.

**GASB 34** - The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements- Management's Discussion and Analysis - For State and Local Governments".

**GASB 45** - Government Accounting Standards Board's statement 45 which dictates that governments must fully account for the liability related to post retirement benefits offered to current employees.

**Gasoline Tax** - A tax on the use, sale, or delivery of all motor vehicle fuels used, sold, or delivered in this state. These taxes are collected by the State and remitted to the various units of local government based on statutory formulas established for each tax.

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

**General Government Services** - A major expenditure category that represents the costs of services provided by the legislative and administrative branches of the City for the benefit of the public and the governmental body as a whole.

**General Ledger** - A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

**General Obligation Bonds** - Bonds for which the City pledges its full faith and credit for repayment. In other words, the City agrees to raise sufficient property taxes to repay the obligations. Such bonds require a vote of the public in order to issue.

**General Purpose Funds** - Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general purpose

funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of the City. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Geographic Information System (GIS)** - A computerized map and data base used by the City. This system contains property data, roadways, utilities, and other useful information to be utilized by the City and general public.

**GFOA** - See: *Government Finance Officers Association*.

**GHG** - See: *Greenhouse Gas*.

**GIS** - See: *Geographic Information System*.

**Global Positioning System (GPS)** - A constellation of twenty-four satellites, developed by the United States Department of Defense, that orbit the earth at an altitude of 20,000 kilometers. These satellites transmit signals that allow a GPS receiver anywhere to calculate its current location. The Global Positioning System is used in navigation, mapping, surveying, and other application where precise positioning is necessary.

**G.O. Bonds** - See: *General Obligation Bonds*.

**Goal** - A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

**Governing Body** - Any board, commission, council or individual acting as the executive head of a unit of local government. For Miami Gardens it is the Mayor and City Council.

**Governmental Accounting Standards Board (GASB)** - This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local government.

**Governmental Finance Officers Association of the United States and Canada (GFOA)** - The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

**Governmental Fund** - The funds through which most government functions are financed. The City's governmental funds are the General Fund, Capital Projects, And Special Revenue Funds.

**GPS** – See: *Global Positioning System*.

**Grant** - A grant is a contribution of cash or other assets from another governmental or private agency, corporation or individual to be used for a specific purpose.

**Graywater** - Defined by the Uniform Plumbing Code (UPC) in its Appendix G, titled “Gray water Systems for Single-Family Dwellings,” as “untreated household wastewater which has not come into contact with toilet waste. Grey water includes water from bathtubs, showers, bathroom wash basins, and water from clothes-washer and laundry tubs. It shall not include wastewater from kitchen sinks or dishwashers.” The International Plumbing Code (IPC) defines graywater in its Appendix C, titled “Graywater Recycling Systems,” as “wastewater discharged from lavatories, bathtubs, showers, clothes washers, and laundry sinks.” Some states and local authorities allow kitchen sink wastewater to be included in graywater. Other differences with the UPC and IPC definitions can probably be found in state and local codes. Project teams should comply with the graywater definitions as established by the authority having jurisdiction in their areas.

**Green Building** - The practice of increasing the efficiency with which buildings use resources, such as energy, water, and building materials or land. Green buildings may use one or more renewable energy systems for heating and cooling, such as solar electric, solar hot water, geothermal biomass or any combination of these.

**Green Building Certification Institute (GBCI)** – The organization which administers and provides third-party project certification for commercial and institutional buildings and tenant spaces under the U.S. Green Council’s Leadership in Energy and Environmental Design (See: LEED) Green building rating system.

**Green Building Council** – See: *U.S. Green Building Council*.

**Green Design** - A term used in the building, furnishings and product industries to indicate design sensitive to environmentally-friendly, ecological issues, while reducing building impacts on human health and the environment, through better seating, design, construction, operation, maintenance, and removal, the complete building life cycle.

**Green Development** - Development that minimizes energy consumption and minimizes pollution and the generation of wastes, while maximizing the re-use of materials and creating healthful indoor/ outdoor environments.

**Green Energy** - Refers to the use of environmentally friendly power and energy that comes from renewable and non-polluting energy sources. Primary green energy sources include solar, wind, geothermal, hydropower, and biomass (wood and animal waste, landfill mass).

**Green Technology** - Systematic knowledge and application to production processes making efficient use of natural resources, while reducing or recycling waste and controlling and minimizing the risks of chemical substance while reducing pollution.

**GREENGUARD®**: The GREENGUARD Certification Program is an independent, third-party testing program for low-emitting products and materials. To qualify for certification, products and materials are regularly tested to ensure that their chemical and particle emissions meet acceptable indoor air quality (IAQ) pollutant guidelines and standards. GREENGUARD Certification is a voluntary

program available to all manufacturers and their suppliers. Source: [www.greenguard.org](http://www.greenguard.org).

**Greenhouse Gas (GHG)** - gaseous components of the atmosphere that contribute to the “greenhouse effect” i.e. absorbs infrared radiation in the atmosphere.

**Greenways** - Natural areas that take the form of corridors, often following streams or rivers, and provide opportunities for trails and bike paths connecting scenic areas and other destinations

**Greywater** – See: *Graywater*.

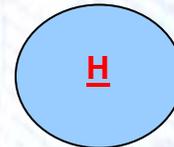
**Gross Debt** - The sum total of a state's or local government's debt obligations.

**Gross Bonded Debt** – The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

**Gross Revenues** (For bond purposes) - Generally, all annual receipts of a revenue bond issuer prior to the payment of all expenses. Normally only Net Revenues are pledged to the repayment of bonds.

**Growth Management** – State requirements related to development and its impact on public infrastructure.

**Guaranteed Maximum Price (GMP)** – In construction, the amount beyond which a client (project owner) is not obligated to compensate the contractor.



**HAZMAT** - First Responder Operational level of trained HAZMAT response that generally handles simple, straightforward HAZMAT incidents.

**HOA** – See: *Homeowners’ Association*.

**HOME** – See: *Home Investment Partnership Program*.

**Home Investment Partnership Program (HOME)** - A federal program dedicated to expand affordable housing opportunities for local government. It consists of numerous housing programs resultant from the Housing and Community Development Act of 1992.

**Homeowners’ Association (HOA)** – A governing board that establishes rules and regulations for homeowners within its jurisdictional boundaries.

**Homestead Exemption** - Pursuant to the Florida State Constitution, the first \$50,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

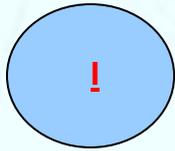
**HOPWA** - Acronym for “Housing Opportunities for Persons with Aids”.

**Housing and Urban Development (HUD)** – The United States Department of Housing and Urban Development.

**HUD** – See: *Housing and Urban Development*.

**HVAC** – Heating, Ventilation, and air conditioning equipment.

**Hybrid** – See: *Alternative Fuel Vehicle*.



**I-net** – Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications.

**ICMA** – See: *International City and County Management Association*

**I/I** – See: *Inflow and infiltration*.

**Illegal Dumping** - Is disposal of waste in a non-permitted area, such as a back area of a yard, a stream bank, or some other off-road area? Illegal dumping can also be the pouring of liquid wastes or disposing of trash down storm drains. It is often called "open dumping", "fly dumping", and "midnight dumping" because materials are often dumped in open areas, from vehicles along roadsides, and late at night. Illegally dumped wastes are primarily nonhazardous materials that are dumped to avoid paying disposal fees or expending the time and effort required for proper disposal.

**Impact Fee** – A payment of money imposed by the City upon development activity as a condition of issuance of a building permit to pay for public facilities needed to serve new growth and development, and to mitigate the impacts of the development activity on the existing public facilities.

**Impervious Surface** - Surface through which water cannot easily penetrate, such as a roof, road, sidewalk, or paved parking lot.

**Incremental Budget** - A budget which is arrived at by either decreasing or increasing last year's budget. It is based on projected changes in operations and conditions. (Also See: *Zero-Based Budget, Program Budget and Line-Item Budget*).

**Indenture of Trust** - A legal document describing in specific detail the terms and conditions of a bond offering, the rights of the bondholder, and the obligations of the issuer to the bondholder; such document is alternatively referred to as a bond resolution.

**Indoor Air Quality (IAQ)** - Indoor pollution sources that release gases or particles into the air are the primary cause of indoor air quality problems in buildings. Inadequate ventilation can increase indoor pollutant levels by not bringing in enough outdoor air to dilute emissions from indoor sources and by not carrying indoor air pollutants out of the home. High temperature and humidity levels can also increase concentrations of some pollutants.

**Industrial Development Bonds (IDBs)** - Also called Industrial Revenue Bonds (IRBs). Used to finance facilities for private enterprises, water and air pollution control, ports, airports, resource-recovery plants, and housing, among others. The bonds are backed by the credit of the private corporation borrower rather than by the credit of the issuer. Also known as Conduit Bonds. Private purpose

bonds are limited by federal law to \$50 times the state's population on an annual basis.

**Industrial Waste** - Unwanted materials from an industrial operation; may be liquid, sludge, solid, or hazardous waste.

**Infill Development** - Development on relatively small vacant or underutilized sites in urbanized areas, making use of existing infrastructure and community facilities. Infill development in the urban core of a metropolitan area is one means of reducing urban sprawl

**Infrastructure** – Infrastructure - Roads, bridges, utilities, rail lines and similar physical facilities that support and service urban development. More broadly defined, the term can also include the schools, libraries, fire stations and other community facilities that support neighborhoods.

**Inflow and infiltration (I/I)** - A field condition where ground water seeps into sanitary sewer lines.

**Incorporated Area** - Those areas of Miami-Dade County which are within municipalities. (Also See: *UMSA*).

**Indenture** – A deed or contract which may be in the form of a Bond resolution and sets forth the legal obligations of the Issuer with respect to the securities and names a Trustee who holds funds and security under the Indenture, makes payment of principal and interest to the security holders and acts on behalf of the holders in the event of a default.

**Information Technology (IT)** - The City division that manages and operates the City's computer assets, telephone communications, and data communications support to City's departments and divisions, and the public.

**Infrastructure** - The physical assets or foundation of the City, including buildings, parks, streets, sidewalks, electric systems, stormwater systems, hospitals, airports, seaports, and water and sewer systems.

**Insurance Services Office (ISO)** - An insurer supported organization that provides advisory insurance underwriting and rating information to insurers. ISO rates municipalities in two major areas – Fire Departments and Building Departments. Miami Gardens does not have a fire department. Its building department received an ISO rating of Class 4.

**Interest Revenue** - Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

**Interfund Transfer** - Budgeted amounts transferred from one fund to another for work or services provided.

**Intergovernmental Revenue** - A major revenue category that includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Interlocal Agreement** - A contractual agreement between two or more governmental agencies.

**Internal Controls** - Processes designed to ensure that specific accounting objectives are achieved (e.g., financial reporting, compliance, and operations).

**Internal Service Charges** - Revenue for charges generated from the goods and services furnished by service departments of the City, which are accounted for as Internal Service Funds, to other City departments.

**Internal Service Fund** – An accounting entity established to service the internal city organization. Such services as purchasing, fleet maintenance and information technology may be accounted for within an internal service fund. This for of accounting provides for an easy identification of expenditures on such common items and provides a vehicle for an effective charge-back system for their use.

**International City and County Management Association** (I.C.M.A. or ICMA) – The professional and educational organization representing appointed managers and administrators in local government throughout the world.

**Intrafund transfers** – Internal transfers of monies between accounts in the same accounting fund.

**Intranet** – Internal network, similar to the internet, except access is limited to an organization’s internal members.

**Investment Earnings** - Revenue earned on investments with a third party. (See: *Investments* and *Pooled Cash Investments*).

**Investment Grade** - Bond issues that the three major bond rating agencies, Moody's, Standard & Poor's, and Fitch rate BBB or Baa or better. Many fiduciaries, trustees, some mutual fund managers can only invest in securities with an investment grade rating.

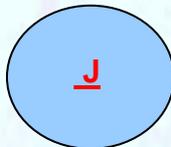
**Investments** - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments – The term does not include fixed assets used in the normal course of governmental operations.

**ISO** – See: *Insurance Services Office*.

**ISO 14001** - An internationally accepted specification for an Environmental Management System (EMS). It specifies requirements for establishing an environmental policy, determining environmental aspects and impacts of products, activities, and services, planning environmental objectives and measurable targets, implementation and operation of programs to meet objectives and targets, checking and corrective action, and management review. (Also see: *Insurance Services Office*.)

**IT** – See: *Information Technology*.

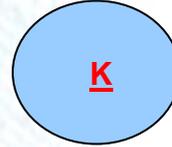
**ITE** – *Institute of Transportation Engineers*.



**Junk Bonds.** Most non-rated bonds and bonds rated below investment grade.

**Joint Participation Agreement (JPA).** A JPA is formed when it is to the advantage of two or more public entities

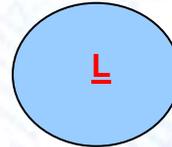
with common powers to consolidate their forces to acquire or construct a project.



**Keep Miami Gardens Beautiful (KMGB)** – This City division is responsible for various beautification program throughout the City. It is affiliated with Keep America Beautiful. It is also responsible for maintaining the City as a Tree City, U.S.A.

**Key Workload Measures** – Data that express the amount or level of service provided. An example of a key workload measure is total ton of garbage collected (Also See: *Workload indicators*).

**KMGB** – See: *Keep Miami Gardens Beautiful*.



**Land Development Regulations (LDR)** – A set of ordinances and policies that determine permissible activity on property throughout a city’s jurisdiction, to include land use, development criteria, requirements and restrictions, and development fees associated with the land development process. (Also see: *Zoning*).

**Land Use** - The type of activity or development that occupies a parcel of land. Common land uses include residential, retail, industrial, recreation, and institutional.

**Land Use Plan** - A guide for the location and intensity of future development in a community. A land use plan typically separates uses that are incompatible with each other (such as residential and industrial uses), while bringing together land uses that can be complementary (such as residential and small-scale retail uses). A land use plan also locates uses in proximity to supportive infrastructure, such as placing industrial development along rail lines. Zoning is one means of implementing a land use plan.

**LAP Certification** – Local Agency Certification Program is a process through which a local jurisdiction can become certified to manage construction activities in state and Federal rights-of-way.

**Law Enforcement** – A public safety expenditure to account for the cost of providing police services for the local government’s jurisdiction; including local police services and specialized services. By City charter, Miami-Dade Police Department provides these services to the City for three years beyond initial incorporation. At that time, the City may choose to provide its own local police services; however, specialized services will be provided in perpetuity by the County.

**Law Enforcement Impact Fee Fund** -To account for the proceeds and expenditures associated with law enforcement impact fees charged against new construction and used to fund the equipment and capital needs of new police officers required as a result of community growth.

**Law Enforcement Trust Fund** (L.E.T.F.) – A fund or account established to separately account for asset seizures and forfeitures resulting from police investigations and court decisions. (Also See: *Special Revenue Fund*).

**LDR** – See: *Land Development Regulations*.

**Lease-Purchase Agreement** - An agreement that conveys the right to property or equipment for a stated period of time. It allows the City to spread the cost of the acquisition over several budget years.

**LEED®**: Leadership in Energy and Environmental Design; a certification program administered by the U.S. Green Building Council to recognize leadership in environmental design for commercial and residential construction and renovation. Source: [www.usgbc.org](http://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, statutory 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](http://www.usgbc.org).

**Line of Credit** – A financial institution's promise to lend up to a specific amount during a specific time frame.

**Line-Item Budget** – A budget that lists detailed expenditure categories (salaries, benefits, office supplies, travel, dues, etc.) and may be reviewed, anticipated and appropriated at this level (Also See: *Zero-Based Budget*, *Program Budget* and *Incremental Budget*).

**Life Cycle Cost Method** - A technique of economic evaluation that sums over a given study period the costs of initial investment (less resale value), replacements, operations (including energy use), and maintenance and repair of an investment decision (expressed in present or annual value terms).

**Limited Liability Company** (LLC) - A legal entity that has the option of being taxed like a partnership, but shields personal assets from business debt like a corporation.

**Livable Neighborhoods** - Neighborhoods that offer a good quality of life for their residents. Livable neighborhoods are characterized by safety, decent and affordable housing, high-quality services and shopping,

good schools, economic opportunities, and opportunities for healthy living.

**Local Option Gas Tax I** (Operating) – A tax levy of up to six cents on each gallon of motor and special fuels sold, which has been imposed by Miami-Dade County in accordance with state law and which is shared with cities in the county. This tax may only be used for transportation expenditures including public transportation, roadway and traffic operations and maintenance.

**Local Option Gas Tax II** (Capital Improvement) – A tax levy of up to five cents on each gallon of motor fuel sold, which may be imposed by counties in accordance with state law, in one cent increments up to five cents and which is shared with eligible cities in the county. This tax may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

**Local Option Sales Tax** - An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

**Local Planning Agency** (LPA) – The governmental body empowered to decide or recommend to the elected body, changes in and approvals pursuant to land use proposal submitted by private individuals. In some cases the LPA is a separately appointed body that makes recommendations to the elected governing body though it can also be the governing body itself acting as the LPA.

**Long-Term Debt** – A type of debt with a maturity date of greater than one year after the date of issuance.

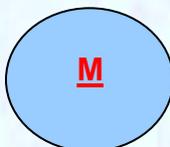
**Long-Term** - Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current. Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts). (Also See: *Current Liabilities* and *Liabilities*)

**LOS** – See: *Level-of-Service*.

**Low Emitting Materials** - Reduce the quantity of indoor air contaminants that are odorous, potentially irritating and/or harmful to the comfort and well-being of installers and occupants by the use of materials that meet emission standards.

**Lowest Responsible Bidder** - The bidder/proposer that submitted a responsive bid at the lowest price of all the responsive bids submitted, and whose past performance, reputation, and financial capability is deemed acceptable.

**LPA** – See: *Local Planning Agency*.



**M.A.I.** – A designation granted by the Appraisal Institute, a global membership association of professional real estate appraisers. The MAI membership designation is held by appraisers who are experienced in the valuation and evaluation of commercial, industrial, residential and other types of properties, and who advise clients on real estate investment decisions and is the Institute's highest designation.

**Management Discussion and Analysis** (MD&A) - A high-level overview of a agency's performance. Designed for informing the public, legislators, and officials from Federal, State, and local governments, and other interested parties in the factors that affected the past year's operations and that may potentially impact future performance.

**Mandate** - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

**Market Value Per Capita** - 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. Misdemeanors are aggravated misdemeanors, serious misdemeanors, or simple misdemeanors. Where an act is declared to be a public offense, crime or misdemeanor, but no other designation is given, such act shall be a simple misdemeanor.

**Mobile Data Terminals** - Wireless computing devices that send and receive information over a wireless data network, used by City police officers in the field.

**Modified Accrual Accounting** - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

**Moody's Investors Services** - An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is Aaa. (See: *Bond Rating*).

**MPO** - See: *Metropolitan Transportation Planning Organization*.

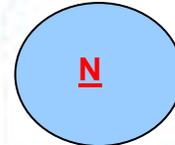
**Muni** - See: *Municipal Bond*.

**Municipal** - In its broadest sense, an adjective which denotes the state and all subordinate units of government.

In the more popular sense, it is an adjective which denotes a city or village as opposed to other local governments such as a county.

**Municipal Bond** - A security issued by or on behalf of a state or political subdivision, the interest on which is exempt from federal income tax.

**Municipal Electric Systems** - Nonprofit electric utilities owned by municipalities (cities or villages). These utilities are operated and governed by the municipality's legislative authority, i.e. the city/village council/board of public affairs elected by municipal residents.



**National Crime Information Center** - A Federal Agency that acts as a clearinghouse for national crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

**National Flood Insurance Program (NFIP)** - A program under Federal Emergency Management Administration which manages flood insurance rates.

**National Highway System (NHS)** - Roads designated by Congress as nationally important for inter-regional travel. Includes roads designated as connectors to NHS intermodal facilities.

**National Incident Management System (NIMS)** - A process established by the Federal government in the wake of 9/11 to standardize emergency response to any type of crises event. All municipal governments must be certified in order to qualify for federal assistance funding.

**National Recreation and Park Association (NRPA)** - The Nation's largest independent, non-profit public service organization advocating quality recreation and parks for the American people; its objectives revolve around public advocacy, public visibility, research, and professional development.

**National Pollutant Discharge Elimination System (NPDES)** - Federally mandated stormwater permit that addresses the quality of discharge to surface water.

**NCIC** - See: *National Crime Information Center*.

**Neighborhood Stabilization Program** - A Federal grant program designed to help stabilize neighborhood by providing fund to local governments to purchase foreclosed home, renovate them and sell to qualified homeowners.

**Net Bonded Debt** - Gross bonded debt less ant cash or other assets available and earmarked for it retirement.

**NFPA** - National Fire Protection Association.

**NFIP** - See: *National Flood Insurance Program*.

**NHS** - See: *National Highway System*.

**NIMS** – See: *National Incident Management System*.

**Non-Ad Valorem** – Special assessments and service charges which are not based upon the value of the property and millage. Non-Ad Valorem fees can become a lien against a homestead. Examples are sidewalk assessments, solid waste collection charge, lighting district fees, etc.

**Nonconforming Use** - Any use not allowed in the zone in which it is located or use of land or a building that does not comply with the provisions of City of Clive Zoning Ordinance or subsequent amendments.

**Non-Departmental** – An account department of the budget which contains non-operating funds that are not easily allocated to any specific operating department, or which would, because of their temporary or transient nature, distort a departmental operating budget. This department accounts for such items as debt service, reserves.

**Non-Operating Expenses** - Includes the movement of monies from one fund into another in the form of transfers and the payment of monies for debt service or into reserves and contingencies.

**Non-Operating Revenues** - Revenue category used to account for unoriginal revenue which either carried forward from the prior year or that is transferred in from another fund or account without regard to the conduct of any operations such as interest.

**Non-recurring Revenue or Expenditure** – A revenue or an appropriation for a single year only that does not become a part of the subsequent year's base budget. (Also See: *Recurring Revenue or Expenditure*).

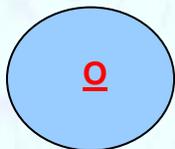
**NPDES** – See: *National Pollutant Discharge Elimination System*.

**NRPA** – See: *National Parks and Recreation Association*.

**NRCS** – Natural Resource Conservation Service.

**NSP** – See: *Neighborhood Stabilization Program*.

**Nuisance** - Whatever is injurious to health, indecent, or unreasonable offensive to the senses, or an obstruction to the free use of property as to essentially interfere unreasonably with the comfortable enjoyment of life or property.



**Object Codes** - Object codes are a numerical system of identifying like revenues and expenditures. These codes are determined by a Chart of Accounts listing approved codes for the various types of revenues, expenditure items, equipment and services.

**Objectives** - A descriptive list of those things which are accomplished in order to fulfill an organization's goal or mission.

**Objects of Expenditure** – Expenditure classifications based upon the types or categories of goods and services

purchased (i.e. Personnel Services, Operating expenditures, and capital outlay).

**Obligations** – Amounts which a government may be legally required to meet out of its resources. They include not 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 used 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 codified in the City's municipal code book (except budget ordinances).

**OS** – See: *Official Statement*.

**OSHA** – The federal Occupational Safety and Health Administration.

**Other General Government** - Reflects those charges for recording legal instruments, zoning fees, sale of maps, certification, copying, records searches, and county officer fees. This source is a subcategory of Charges for Service.

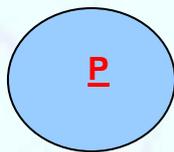
**Outcome/Effectiveness Measures** – Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicated how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent a service meets the need for which it was created. An example of an outcome/effectiveness measure is the percent of citizens rating the refuse collection services as excellent or good.

**Overall Net Debt Per Capita** - This ratio measures net debt to population.

**Overhead** – See: *Cost Allocation Plan*.

**Overlapping Debt** – The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be born by property within each jurisdiction.

**Overlay Zoning District** - A zoning district which overlays and acts in conjunction with the underlying zoning district or districts.



**Par Value** - The face value or principal amount of a bond, usually \$5,000 due the holder at maturity. It has no relation to the market value. For pricing purposes it is considered 100.

**Parity Debt** – An Issue of securities with claim on the same underlying security for and source of payment of debt service equally and ratably with other outstanding Issues.

**Parks and Recreation** - A recreation and culture expenditure that reflects the cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use.

**Parks and Recreation Fees** - A Charge for Service subcategory which includes charges collected from parks

and recreational facilities, cultural services, special events and special recreational facilities.

**Part 1 Offenses** - A law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

**Pay-As-You-Go** – Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

**Paying Agent** – The institution (usually a bank or trust company) identified on the security as the agent designated by the Issuer to make payment of principal and interest.

**PC** – Personal computer.

**PCard** – a City owned credit card (Purchasing Card) that employees can purchase items from area businesses

**Personal Services** - A collection of accounts used to capture expenditures, such as wages, fringe benefits and other special pays of an employee.

**P.E.** – Professional Engineer.

**Per Capita** – Per unit of population; by or for each person.

**Per Capita Tax Burden** – This is a theoretical amount that each man woman and child within the city pays in local property taxes. While it 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/effectiveness 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 types 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 achievement, or cause. Proclamations are generally read at the public meetings and presented to the person or group being recognized. Examples of proclamations include recognizing Township residents who have given service to the Township or performed acts of heroism.

**Productivity Measures** – A measure of the service output of City programs or program elements, compared to the per-unit of resource input invested.

**Program Budget** - Budgeting for the delivery of a particular program. The focus is on the purpose of the program and its outcome rather than the components of the program. It pays less attention to the specific spending items of the program and more on its expected output. (Also See: *Incremental Budget, Line-Item Budget and Zero-Based Budget*).

**Program Manager** – An employee responsible for the day-to-day administration and support of a specific City program.

**Projection** – An estimate based on known data, observations or historical performance.

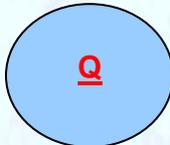
**Property Appraiser** – The County officer charged with determining the value of all property within the county, including within municipalities and special districts, with maintaining certain records connected therewith, and determining the tax on property after the taxes have been levied by the respective taxing authority.

**Public Roads** - All roads under the State Highway System, the County Road System, and the City Road System, plus public roads administered by various branches of the U.S. government. Does not include private subdivision roads or roads within shopping centers or other large private areas.

**Public Safety** - A major expenditure category used to account for the cost of providing services for the security of persons and property within the City's jurisdiction. This category includes the functions of law enforcement, emergency/disaster activities, and school crossing guards.

**Public Sale** – Sale of an Issue by an Issuer by competitive bidding whereby the Issue is sold to the bidder offering to buy the Issue at the lowest net interest cost to the Issuer.

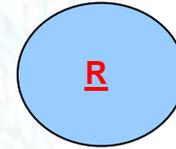
**Purchase Order** - A formal written agreement between the vendor and the City for the acquisition of specific goods or services as detailed in the description section of the order form incurring of debt for the delivery of specific goods or services.



**QNIP** – See: *Quality Neighborhoods Improvement Program*.

**Quality Neighborhood Improvement Program (QNIP)** – A program of Miami-Dade County resulting from a bond issue approved in FY 1999. Funds from this program are

allocated for parks and public works programs throughout the County.



**Rapidly Renewable Content/Materials** - Rapidly renewable materials are products that regenerate quicker than the demand for the products. Many rapidly renewable materials, such as agricultural waste products converted into pressed agriboard products, bamboo, cork flooring, and others perform equally as well as their non-renewable counterparts.

**Rate Covenant** - A legal commitment by a revenue bond issuer to maintain rates at levels to generate a specified debt-service coverage.

**Rating Agencies** – Organizations which provide the service of evaluating the relative creditworthiness of Issues and assigning Ratings to them, such as Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch's Investors Service.

**Real Property** – Land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," and "real property" maybe used interchangeably.

**Recession** - The most common definition is two consecutive quarters of decline in real gross domestic product. A recovery begins when the economy starts to move out of the bottom of its cycle, with increasing demand for goods and services, increasing investment and growing employment.

**Recommended Budget** - The proposed budget that has been prepared by the City Manager and forwarded to the Mayor and City Council for approval.

**Recurring Revenue or Expenditure** – An appropriation automatically renewed without further legislative action until altered or revoked. A revenue that is expected to be received in subsequent years (See: *Non-Recurring Revenue or Expenditure*).

**Recycled Content** - Refers to the percentage of recycled materials in a product, generally determined by weight.

**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 repay 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 than 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 of restricted assets by the amount of any related outstanding debt.

**Restricted Reserves** - That portion of a fund's equity which is legally restricted for a specific purpose and is not available for appropriation.

**Restricted Revenues** – Revenues which are legally or otherwise restricted for a specific purpose and are not available for appropriation such as bond revenues, earmarked grants or grants given for a specific purpose.

**Retained Earnings** – An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

**Revaluation** – The periodic reassessment of property values as undertaken by the County Property Appraiser.

**Revenue Bonds** – See: *Special Revenue Bonds*.

**Revenues** - Those receipts which increase a fund's financial resources other than from interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

**RFP** – See: *Request for Proposal*.

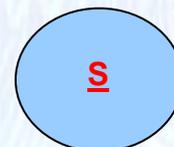
**RFQ** – See: *Request for Qualifications*.

**Right-of-Way** – A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a road, trail, water line, sanitary sewer or other public uses. (Also See: *Easement*).

**Risk Management** – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

**Roll-Back Rate** - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

**ROW** – See: *Right-of-way*.



**Safe Neighborhood Parks Program (SNP)** – This a program developed by Miami-Dade County and carried out through a series of General Obligation Bonds issued since 1996. Certain parks projects were authorized under this bond series which are located within Miami

Gardens. Additionally, the Office of the SMP Program makes available additional grants from interest earnings and turn-backs.

**Salary Savings** - That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

**Save Our Homes Amendment** – Florida Constitutional amendment (“Amendment 10”) that limits the increase of assessed value for a home by 3% or the Consumer Price Index, whichever is less. The assessment limit begins in the second years of the homestead exemption.

**SDWA** – Safe Drinking Water Act.

**Secondary Market** - The trading market for outstanding bonds and notes. This is an Over-the-Counter market, a free form negotiated method of buying and selling, usually conducted by telephone or computer. Traders buy and sell for their own inventory.

**Section 8 Housing** – A Federal housing program where privately owned rental dwelling units to participate in the low-income rental assistance program created by 1974 amendments to Section 8 of the 1937 Housing Act. Under the program, landlords receive rent subsidies on behalf of qualified low-income tenants, allowing the tenants to pay a limited proportion of their incomes toward the rent.

**Section 108 Loan** – A federal program of the U.S. Department of Housing and Urban Development that enables state and local governments participating in the Community development Block Grant (CDBG) program to obtain federally guaranteed loans pledged by the jurisdiction’s future allocation of CDBG funds, to fuel large economic development projects and other revitalization activities.

**Section 202 Housing** – A federal program of the U.S. Department of Housing and Urban Development that provides subsidies to developers of elderly housing.

**SFWMD** – See: *South Florida Water Management District*.

**SGAC** - Statement of Governmental Accounting Concepts.

**S.H.I.P.** – See: *State Housing Initiative Partnership*.

**Single Audit Act** - For any community, which expends \$300,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

**Sinking Fund** – A fund used to accumulate the cash needed to pay off a bond or other security.

**Site Plan** - A plan prepared to scale, showing accurately and with complete dimensioning, the boundaries of a site and the location of all buildings, structures, uses and principal site development features proposed for a specific parcel of land.

**Smart Growth** - A perspective, method, and goal for managing the growth of a community. It focuses on the long-term implications of growth and how it may affect the community, instead of viewing growth as an end in itself. The community can vary in size; it may be as small as a city block or a neighborhood, or as large as a city, a

metropolitan area, or even a region. Smart Growth promotes cooperation between often diverse groups to arrive at sustainable long-term strategies for managing growth. It is designed to create livable cities, promote economic development, and protect open spaces, environmentally sensitive areas, and agricultural lands.

**SNP** – See: *Safe Neighborhood Parks Program*.

**Sole Source** - Supplier is the only source for contract item (i.e. patented or copyright product).

**South Florida Water Management District (SFWMD)** - This is a state created agency/district which regulates storm water management, ground water withdrawals, and environmental lands issues in south Florida.

**Special Assessment Bond** – Revenue bonds issued to finance improvements in special taxing districts with debt service paid by assessments to district property owners.

**Special Assessments** - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements of services presumed to be of general benefit to the public and special benefit to the assessed properties.

**Special Revenue Bonds** – Bonds issued to finance improvements with debt service paid by designated non-ad valorem revenues of the jurisdiction. The full faith and Credit of the jurisdiction is not pledged.

**Special Revenue Fund** – A fund established to account for and tract revenues and expenditures resulting for use-restricted revenues received by the city.

**Special Taxing District** – A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or special assessment pays for these services.

**Stakeholder** - Any organization, government 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.

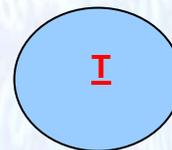
**Sustainability** - Now a widely accepted definition, the World Commission on Environment and Development in 1987 said sustainability means, "Meeting the needs of the present without compromising the ability of future generations to meet their own needs." The 1995 World Summit on Social Development defined sustainable development as "the framework for our efforts to achieve a higher quality of life for all people," in which "economic development, social development and environmental protection are interdependent and mutually reinforcing components."

**Sweep Account** - A municipal bank account from which the host financial institution electronically transfers all or part of the balance over a specified threshold to a temporary investment elsewhere for the benefit of a higher, overnight investment return. At the end of the overnight investment period, the funds are returned to the municipal account and are available for use. (See *Overnight Repurchase Agreements*)

**SWM** - See: *Storm Water Management*.

**Sworn Employees** - Employees required under the Municipal and State Codes to enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non-civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They also may include Building and Zoning Inspectors and Licensing Enforcement Officers.

**System Development Fees** - Fees charged to join or to extend an existing utility system. Also referred to as *tap fees* or *connection fees*.



**TAN** - See: *Tax Anticipation Note*.

**Tap Fees** - Fees charged to join or to extend an existing utility system. Also referred to as *hook-up fees* or *connection fees*. (Also see: *System Development Fees*).

**Tax Anticipation Notes (TAN)** - Notes (loans), sometimes called warrants, issued in anticipation of the collection of taxes in order to receive revenue before the actual revenue is due. Most often used for cash-flow

purposes and retired from the proceeds of the tax levy they anticipate.

**Tax Base** – Total assessed valuation of real property within the City.

**Tax Certificate** – Official proof of payment of taxes due provided at the time of transfer of property title by the state or local government.

**Tax Collector** – The county officer charges with the collection of ad valorem and non-ad valorem assessments/fees levied by the county, the school board, special taxing districts and municipalities with the county.

**Tax-Deferred** - The term tax deferred refers to the deferral of income taxes on interest earnings until the interest is withdrawn from 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 to 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 block. 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*.

**Tippling Fee** - A fee charged to customers by the operators of waste management facilities for the right of disposing waste at their sites

**Top 10 Taxpayers** - This measures total assessed valuation of the 10 largest taxpayers as a percentage of the total taxable assessed valuation of the jurisdiction.

**Total Operating Revenues** - All revenues except for other financing sources and cash balance forward.

**Total Quality Management (TQM)** - A work culture that more fully utilizes the skills and abilities of coworkers to approach problems and new tasks under improved systems that encourage communication, cooperation, and innovation.

**TQM** – See: *Total Quality Management*.

**Traffic Calming** - Techniques intended to reduce the negative impacts of motor vehicles on neighborhoods by reducing vehicle speeds and by providing safe spaces for pedestrians and cyclists.

**Transit Corridor** – A broad geographic band that follows a general directional flow of travel connecting major origins and destinations of trips and which may contain a number of streets, highways and transit routes.

**Transportation** - A major expenditure category used to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians and for beautification of highways.

**Transportation Fund** – A special revenue fund established to account for various transportation-restricted revenues such as the Local Options Gas Tax and the restricted portion of the State Revenue Sharing revenue.

**Transportation Improvement Program (TIP)** - A five year transportation work program combining plans from the state, county, and city levels of government. The TIP is administered by the local MPO.

**Transfers** - Monies shifted from one fund into another; listed, therefore, as an expenditure in the former and as a revenue in the latter. (Also see: *Budget Transfers*).

**Transit-Oriented Development** - A form of development that emphasizes alternative forms of transportation other than the automobile - such as walking, cycling, and mass transit - as part of its design. Transit-Oriented Development locates retail and office space around a transit stop. This activity center is located adjacent to a residential area with a variety of housing options such as apartments, townhouses, duplexes, and single family houses.

**Treasuries** – See: *Treasury Bill*.

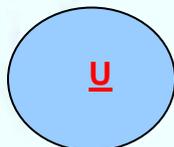
**Treasury Bill** – A non-interest-bearing obligation, fully guaranteed by the United States Government, payable to the bearer. Bills are sold on a discount basis so that the yield is the difference between the purchase price and the face value thereof.

**TRIM** – See: *Truth in Millage*.

**Trust and Agency Funds** - Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

**Trustee** - A bank designated as the custodian of funds and official representative of bondholders. Trustees are appointed to insure compliance with the trust indenture and represents bondholders to enforce their contract with the issuer.

**Truth in Millage (TRIM)** - Term used in state law (F.S. 200.065) to describe the procedure for levying ad valorem taxes (See: *Roll-Back Rate*).



**UASI** – (Pronounced: You-ah-Zee). See: *Urban Areas Security Initiative*.

**UMSA** – (Pronounced: Um-sah). See: *Unincorporated Municipal Service Area*.

**Underwrite** – To agree to buy an issue of securities on a given date at a specific price or to agree to buy unsubscribed securities of an Issue, thus assuming the liability of guaranteeing the Issuer the full anticipated proceeds.

**Underwriter** – The person, firm or institution who agrees to underwrite an issue of securities. (See: *Underwrite*).

**Underwriting Spread** – An amount representing the difference between the price at which securities are bought from the Issuer by the Underwriter and the price at which they are reoffered to the investor.

**Undesignated Fund Balance** – The portion of a fund's balance that is not restricted for a specific purpose and available for general appropriation.

**Unencumbered Fund Balance** – See: *Undesignated Fund Balance*.

**Unfunded Liabilities** – Unfunded liabilities are debts that will not be due for a comparatively long time (usually more than one year) and that no provisions have been made for their repayment or that portion of a long term obligation which cannot be paid when due based on a projection of current financial commitment levels. (Also See: *Liabilities, Current Liabilities and Long-Term Liabilities*).

**Unfunded Mandate** - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid, and for which the imposing party provides no financial assistance. (Also See: *Mandate*).

**Unfunded OPEB Liability** – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years. (See GASB 45; OPEB)

**Unincorporated Municipal Service Area (UMSA)** - Any area of Miami-Dade County not within the corporate boundaries of a municipality. Established as a special taxing district by the County.

**Unreserved Fund Balance** – See: *Undesignated Fund Balance*.

**Urban Areas Security Initiative (UASI)** - A Federal program under the Department of Homeland Security, the UASI Program provides financial assistance to address the unique multi-disciplinary planning, operations, equipment, training, and exercise needs of high-threat, high-density urban areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

**U.S. Green Building Council** - A national non-profit that promotes green building practices, technologies, policies, and standards. It established LEED certification guidelines; the country's most commonly used rating system for green buildings. The council was founded in 1993 in Washington, D.C., and has chapters around the country. (Also see: *LEED*)

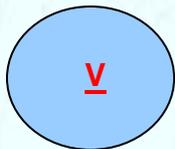
**USEPA** – See: *Environmental Protection Agency*.

**User Fees/Charge** – User fees and charges are Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

**USHUD** – See: *Housing and Urban Development*.

**Utility Taxes** – Municipal charges levied by the City on every purchase of a public service within its corporate

boundaries. Public service includes electricity, gas, fuel oil, water, and telephone services.



**Vacancy Savings** - Savings generated by not filling vacant positions, by not filling newly authorized positions, or by filling a vacant position at a lower grade or step.

**Vacate** - To make vacant or cease the use of and convey previously public right-of-way (streets, alleys) to the adjacent land user; transfer ownership.

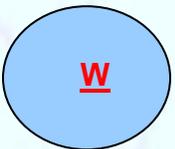
**Value Engineering** - Value engineering by an independent engineering review (design and construction) of construction projects in an effort to reduce overall project costs. The review normally examines alternative designs, materials and construction process without sacrificing design intent, quality, public safety, and regulations.

**Variable Rate Bond** - A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula.

**Variable Interest Rate** - The rate of interest on a Bond or Note which varies according to a formula set forth in the security. Variable interest rates are most often tied to the prime rate of a particular lending institution, the Consumer Price Index, Federal Funds rates or other money market measurements.

**Variance** - A modification of the specific regulations granted by the Board of Adjustment for the purpose of assuring that no property, because of special circumstances applicable to it, shall be deprived of privileges commonly enjoyed by other properties in the same vicinity and zone.

**Very Low-Income** - Households with incomes between 0 and 50 percent of the area wide median family income. Thresholds vary depending on the number of persons in the household.



**Warrant (Finance)** - A short-term debt financing mechanism used to fund a particular expenditure or set of expenditures in anticipation of a bond issue. Warrants are typically provided by local banks.

**WASD** - See: *Water/Sewer Services*

**Water/Sewer Services** - A physical environment 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 Water & 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

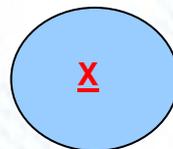
reservoir or lake). In Central Texas, water draining into an aquifer usually flows into recharge features such as caves or fractures in the ground.

**Windows** - A Microsoft program use to create and edit text and graphics in letters, reports, Web pages, or e-mail messages.

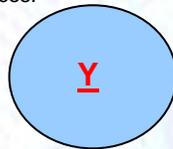
**Working Capital Reserve** - Budgeted funds with no particular commitment as to expenditures. Provides operating flexibility during the budget year to meet unexpected needs or requirements. (Also see: *Contingency*).

**Workload Indicators** - Measure of the output of a department or other operating entity. They may consist of transactions, products, events, services or persons served.

**Working Capital Reserve** - A line item in the operating budget of unencumbered funds that can be used as necessary during the fiscal year to meet unexpended expenses or to take advantage of unexpected opportunities.



**Xeriscape** - The practice of conserving water and energy through landscaping design that limits lawn areas, irrigates efficiently, improves soils, uses mulches, chooses low water use plants, and employs other good maintenance practices.



**Year-End** - This term means as of September 30<sup>th</sup> (end of the fiscal year).

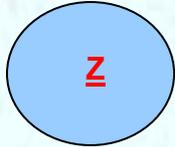
**Year-End Closing** - The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

**Yellow Book** - An informal name for the U.S. General Accounting Office's 1988 publication, "Government Auditing Standards."

**Yield** - In general, the yield is the amount of current income provided by an investment. For stocks, the yield is calculated by dividing the total of the annual dividends by the current price. For bonds, the yield is calculated by dividing the annual interest by the current price. The yield is distinguished from the return, which includes price appreciation or depreciation.

**Yield-to-maturity** - Return available taking into account the interest rate, length of time to maturity, and price paid. It is assumed that the coupon reinvestment rate for the life of the bonds will be the same as the yield-to-maturity.

**YTD** - Year-to-Date.



**Zero-Based Budgeting** - In *government*, the approach of justifying the budget and its program for each year or two, instead of studying funding increases or decreases in the programs separately as the need arises; (2) In *accounting and budgeting*: a financial management technique to redirect funds from lower-priority current programs to higher ones to pinpoint opportunities for improved efficiency and effectiveness, to reduce budgets while raising operating performance, and to improve profitability. (Also See: *Incremental Budget*, *Line-Item Budget* and *Program Budget*).

**Zero-Coupon Bond** - This type of bond makes no periodic interest payments but instead is sold at a steep discount from its face value. Bondholders receive the face value of their bonds when they mature.

**Zoning** – The partitioning of a city, borough, township or County by ordinance into sections reserved for different land use purposes (i.e. residential, commercial, industrial).

