



# *City of Miami Gardens, Florida*

## *Annual Operating Budget*

### *FY 2010 - 2011*



**COVER:** Featured this year on our cover is Calder Casino and Race Course. Calder is owned by the Churchill Downs Company of Louisville, Kentucky. Calder began as a thoroughbred racing course in 1971. It is the home of the "Summit of" Speed, the "Florida Million" and other important horse races.

In 2010, following a successful referendum of County voters, Calder opened a new 100,000 square foot casino as part of its operations in Miami Gardens. With the addition of the Casino, Calder became the second largest employer in the City.

*City Council*

**Honorable Shirley Gibson, Mayor**

**Aaron Campbell Jr., Vice Mayor**

**Aaron Campbell Jr., Seat 1  
Barbara Watson, Seat 2  
André L. Williams, Seat 3**

**Melvin L. Bratton, Seat 4  
Oliver Gilbert III, At Large  
Sharon Pritchett, At Large**

*City Manager*

**Dr. Danny O. Crew**

*City Attorney*

**Sonja K. Dickens, Esq.**

*City Clerk*

**Ronetta Taylor, MMC**

*Executive Staff*

**Renee C. Farmer, Deputy City Manager for Public Services  
Vernita Nelson, Assistant City Manager General Services  
Daniel Rosemond, Assistant City Manager for Business Services  
Patricia Varney, C.G.F.O., Finance Director**

# City of Miami Gardens, Florida

## **Vision Statement**

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

## **Mission Statement**

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

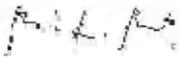
*Distinguished  
Budget Presentation  
Award*

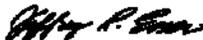
PRESENTED TO

**City of Miami Gardens  
Florida**

For the Fiscal Year Beginning

**October 1, 2008**

  
President

  
Executive Director

# Mayor and City Council



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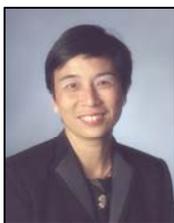


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# City of Miami Gardens

Office of  
The City Manager

## **CITY MANAGER'S PRELIMINARY BUDGET MESSAGE FOR FY 2010-2011**

Dear Mayor and City Council:

I am pleased to present herein Miami Garden's preliminary FY-2011 annual budget. FY-2010 was never very far from new and difficult challenges: The continuing story of an economy in decline was certainly our greatest challenge, but others such as collective bargaining and attacks on our municipal sovereignty by the County and the State also made for interesting learning experiences.

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

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

### **The FY 2011 Budget Process and the Principal Financial Challenges and Issues Facing the City**

While as a relatively new city, Miami Gardens faces the usual municipal challenges found in most cities throughout the nation, and some more unique 'growing' related challenges. The number one challenge and priority as expressed by residents through workshops, surveys and word-of-mouth is crime. A key priority to our residents is the challenge of dealing with the ever present threat of crime. Despite the unprecedented success of our new police department during its initial two years of operations (15% reduction in serious crime in FY-08 and an additional 12% in FY-09 and another 12% in FY-10 (so far), crime remains at the

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

The Federal stimulus initiative was also an important in FY-10, especially with public safety. Miami Gardens was the recipient of two major stimulus grants for policing. One grant allowed us to hire additional officers for our community policing effort while the other provided some \$900,000 for overtime in addressing specific crime types and locations. The new officers will continue in FY-11, and we have already been notified of an additional \$182,000 grant for more overtime. Managing these funds is both a challenge and an opportunity to address many of our community concerns.



FY-10 has been a very tough year financially. While Miami Gardens was fortunate to have largely escaped the financial crisis that affected other Florida cities and counties in FY-08 and FY-09, we finally felt the effect in FY-10. Several unforeseen factors have lead to either a drop in expected revenues or an increase in expenditures that were not foreseen at the time of the budget's adoption in 2009. The largest of these is the precipitous drop in the city's taxable value. As you know, the property appraiser last month reported a drop in the City's taxable value of 17.5%. While this was in the moderate range for the County as a whole, it was more than we had anticipated. The effect of this drop was that our budget was adopted with an expected \$23 million in tax revenue when we will probably receive only \$22 million in revenue. It was impossible to make up this loss in the three months remaining of the fiscal year following the announcement.

All during the past fiscal year, staff has been preparing for a tight year. Early in the year, the budget was cut by nearly \$1 million. A second round of cut took place this past spring. But for several unforeseen expenditures, we would have been able to absorb this loss of tax revenue within the adopted budget. The unforeseen circumstances included several major expenditures not anticipated at budget time. The first of these was the addition of almost \$1 million for police overtime under the Federal stimulus grant program. While the Feds awarded us the salary for the officers, we were required to cover the benefits. At the time we accepted the grant, we believed that we could cover the additional costs within the budget, and could have until we were notified in June of the tax shortfall by the Property Appraiser's office.

The other unexpected expenditure resulted from a four-year old coding error in our computer system. Eden had originally been improperly programmed and was miscalculating overtime at .5 rather than 1.5. When we did the FY-10 budget, we used the Eden estimated overtime figure as our budgeted figure. Thus, while the officers received the correct pay, our budgeted overtime went well over budget. Before

we had a police department, we had almost no overtime usage in the City, thus the error was not caught; however, with the addition of the police department and their extensive overtime, our new finance director caught and corrected the error. The result was that we had under-budgeted overtime by a million dollars. Both of these circumstances could have been cured within the adopted budget were it not for the property tax shortfall.

While the city will end the FY-10 year with a balanced budget, it will take some of our fund reserve to accomplish this. We anticipate using approximately \$1.3 million of the reserve to balance. This equates to about 2% of our total revenues, certainly a modest amount; but since we have never used the reserve before, it does reflect a change. The good news is that the proposed FY-11 budget actually contains funding to partially pay back the reserve. We believe that by FY-12, we will be able to restore our reserve to the 16% level we set as a goal (see Table #2 below).

For the past three fiscal years, most local governments have been hit very hard with by the recession. We have seen many local cities and counties go through major cutbacks in service and layoffs of employees. FY-11 appears to be the worst year yet for this impact. Miami Gardens was fortunate to weather the first two years of cuts without such actions. In fact, we managed moderate increases in services to our residents and have been able to meet employee needs through a stable workforce and modest increases in salaries.

In order to balance the proposed FY011 budget, significant cuts had to be made. Many of the cuts will affect operations. They cannot be sustained forever; however, we can live with them for a year or until revenues pick up.

**TABLE #1 - Major Cuts from FY-10 Budget**

		<b>Cuts</b>	
3 in Code (Vacant)	-	\$170,000	} 28 positions. No Full Time Employee layoffs with the exception of 3 positions due to the end of the Children Trust Grant.
7.5 in School crossing	-	\$62,000	
14 in Parks (Reorganization)	-	\$318,000	
1.5 Dispatchers	-	\$65,000	
1 FTE in Building	-	\$83,000	
1 Events & Media	-	\$60,000	
<b>Total Personnel Related Cuts</b>	<b>-</b>	<b>\$758,000</b>	
Council Community Account	-	\$90,000	\$10 available for community assistance
Misc Committees	-	\$5,000	\$5,000 left for Woman's Commission
Special Events	-	\$288,500	
Professional Services	-	\$390,000	
Lobbyists	-	\$138,000	No lobbyists for FY-11
Citywide operating Expenses	-	\$271,000	
Education/Training	-	\$41,000	
Computer Upgrades	-	\$40,000	
Computer Software	-	\$75,000	
<b>Total Operating Expense Cuts</b>	<b>-</b>	<b>\$1,338,500</b>	
Various Capital Projects	-	\$1,600,000	No new capital projects
Paving	-	\$175,000	\$0 for paving
Sidewalks	-	\$175,000	\$0 for Sidewalks
<b>Total Capital Project Cuts</b>	<b>-</b>	<b>\$1,950,000</b>	
<b>TOTAL MAJOR CUTS</b>	<b>-</b>	<b>\$4,046,500</b>	

In addition to the cuts outlined above, the City’s budget had to absorb a number of automatic increases. These are increased expenditures that were created in the FY-10 budget (employee raises) or were mandated on us by the State or by a private contractor (pension and healthcare costs). Table #2 below outlines the larger of these automatic increases.

**TABLE 2#: Automatic Increases in the FY-11 Budget**

<b>Automatic Increases from Current Budget (FY-10)</b>	
FY-10 Cost-of-living/FY 11 merits	\$1,084,000
5.1% increase in Medical Insurance	\$201,730
Debt Service	\$644,440
New State Pension Cost	\$510,210
<b>Total Automatic Increases</b>	<b>+ \$2,440,380</b>

The City’s FY 2010-2011 preliminary budget reflects the funding necessary to continue forward on our vision for Miami Gardens and to provide for the continued fiscal vitality of the City. The budget is balanced without layoffs; however significant cuts have been made that will reflect in our operations.

Despite the loss of significant revenue from the State, the proposed budget reflects our maintaining the City’s tax rate pursuant to the State’s roll-back rules: In order to bring in the same amount of tax revenue as the prior year, this year the roll-back rate actual dictates an increase in the millage rate. Our millage will go from 5.3734 mills to 6.2728 mills. This reflects a decline of property values in excess of 17% for FY-11.

The proposed budget is based on a level of service comparable to FY-10. The budget does require the elimination of 28 vacant positions and 3 grant positions at the end of the grant funding and does not add any new staff for FY-2011. The past five years have been overwhelming, starting with nothing and developing a vibrant city. It seems that we thrive on such challenges.

### **GENERAL FUND**

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

Six years ago, we established an emergency reserve fund to help us reach a minimal responsible reserve within five years. This goal was to have a reserve equal to between

16% and 25% of our budgeted General Fund expenditures. We have managed to build this consistently over this period. As of September 30, 2009, we have an undesignated, unrestricted general fund reserve of \$9.2 million, or 17.96% of our FY-2010 expenditures. Reaching this goal is a significant accomplishment<sup>(CVS)</sup> and demonstrates the City Council and City Staff's dedication to fiscally responsible stewardship of the public's money. [See Table #3 below].

**TABLE #3: Undesignated Unrestricted General Fund Fund Balance: FY-04 - FY-10**

	Actual FY 02-03	Actual FY 03-04	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Estimated** FY 09-10
Tax Allocation			\$500,000	\$500,000				
Year- End Reverted Funds			\$320,802	\$1,169,189	\$4,257,711	\$700,762	\$1,491,553	(\$1,327,279)
Cumulative Total in the Reserve 6/30	\$1,415,211	\$1,362,037	\$2,182,839	\$ 3,852,028	\$8,109,739	\$8,810,501	\$9,214,386	\$7,887,107**
General Fund Total Expenses***	\$192,187	\$11,175,161	\$33,279,050	\$38,106,974	\$42,385,717	\$51,740,428	\$56,467,792	\$55,213,565**
<b>% Reserve</b>	<b>n/a*</b>	<b>12.19%</b>	<b>6.56%</b>	<b>10.11%</b>	<b>19.13%</b>	<b>17.03%</b>	<b>16.32%</b>	<b>14.28%</b>

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

**Budget Priorities in Difficult Times**

Being a relatively new municipality, the list of challenges facing the City is still long. Many of these are faced by all cities: The economy, legislative mandates, resident demands, and crime to name only a few. The budget presented here provides for the addressing of these many challenges, though not necessarily at the levels that we would like. We all have to realize that these are extraordinary times and prudence dictates that we not make commitments or take on challenges that we cannot hope to meet until the financial picture improves. The visioning process that City Council undertook in FY-2010 will help clarify our goals and priorities for the coming year and for future years.<sup>(CVS)</sup>

FY-11's most visible accomplishment will be the commencement of construction on the City's new City Hall and Police Headquarters complex on five acres on NW 27<sup>th</sup> Avenue.<sup>(CVS) (PMP)</sup> Though scheduled to begin in 2011, final completion will take place in early 2012. This project will not have any budget implications for the FY-11 or FY-12 budgets as only bond money will be utilized. The complex is being designed as a LEED<sup>®</sup> Platinum project. This is the highest sustainability rating that is offered by the U.S. Green building Council. If completed as a platinum

rated project, it will be the largest, new construction Platinum LEED® City Hall in the nation.

In FY-10, the City received a major stimulus grant for the addition of nine (9) new police officers to restart the old community policing program which was ended when we became a city.<sup>CVS</sup> This grant continues for FY-11. It has allowed us to hire a corps of officers dedicated specifically to this approach.

Another planned initiative that will begin in FY-11 is the Phase II Beautification Project for NW 183<sup>rd</sup> Street from NW 27<sup>th</sup> Avenue to NW 47<sup>th</sup> Avenue.<sup>(CDMP)(CVS)(TMP)</sup>

The budget also contains funds to construct new facilities at North Dade Optimist Park.

One initiative not contained in the FY-11 budget involves the construction of the City's first own fueling facility.<sup>(CVS)</sup> Planned for the parking area west of the current police head-quarters, the facility has been put on hold as funds originally planned to be used for the facility have been needed to finish the Community Center.

FY-11 will see the City make some major progress in "greening" itself. All new police detective vehicles purchased will be dual-fuel vehicles and the City will begin studying the conversion of the patrol fleet to more green-friendly cars. The proposed City Hall will include including partial power generation through a solar array on the roof.

Although not a new initiative, the City's Community Development Department's housing program will be expanding its housing efforts thanks to additional grants received through the \$6.3 million NSP grant.<sup>(CDMP)</sup> This will be a tremendous asset in our addressing many glaring deficiencies in community housing. The homes purchased in FY-10 under this program are being renovated and sold to eligible first-time homebuyers. This program continues for FY-11.

### Major Revenues

In building a budget, we usually look at revenues first. This is what we currently know about FY-11 revenue: [For detail information on all revenues, see Revenue Manual].

- **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. Using the FY-11 roll-back millage rate of 6.2728, property taxes are expected to generate \$22,150,811, which is \$938,367 less than our budgeted amount in FY-2010.

This is mainly attributed to the reduction in property values by the Valuation Appeals Board.

- State Revenue Sharing:** Created by the State of Florida to ensure revenue parity among local governments statewide, State Revenue Sharing is comprised of various State-collected revenues including a portion of the State's sales and gas taxes. The State Department of Revenue estimates that State Revenue Sharing, because of the continuing poor statewide economy, will increase by approximately \$140,000 from FY-10, which was cut twice by the state during that year. The General Fund expects to receive \$2,434,984 for FY-11. This represents 71 % of the total received. State law requires the balance (29%) go to the Transportation Fund.
- Utility Franchise Taxes:** Franchise taxes 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 Tax is economy-based revenue. As an area's growth increases, so does the revenue. They are also affected by weather, especially electric and water. Utility Franchise Tax receipts are expected to increase by only \$30,000 next year based on general economic estimates of slow growth in building activity. Solid Waste and natural gas franchise fees are collected by Miami-Dade County on our behalf and remitted back to the City.
- Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services – water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water-Sewer Department is net after the City's portion of a past General Obligation Bond payment is deducted (QNIP Bond). The cities of North Miami Beach and Opa Locka are the other providers in Miami Gardens. Overall Utility Tax budgeted revenue is expected to increase by \$415,000 or 4.05% from \$10,252,000 to \$10,667,000. The Communications Services Tax is collected by the State and remitted to the City monthly. This revenue is expected to be \$3,998,000 for FY-11.
- Half-Cent Sales Tax:** The Half-Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. For Miami-Dade County, the tax rate is 6½%. This tax is collected by the State of Florida and allocated to cities and



*In FY-10 the City built several new playgrounds in various parks. These were funded by local park's impact fees. (PMP)*

counties by statutory formula based largely on population rather than point-of-sale. Because of the economic downturn, the City of Miami Gardens expects to receive \$6,600,000 from this source in FY-11. This is approximately the same received during FY-10.

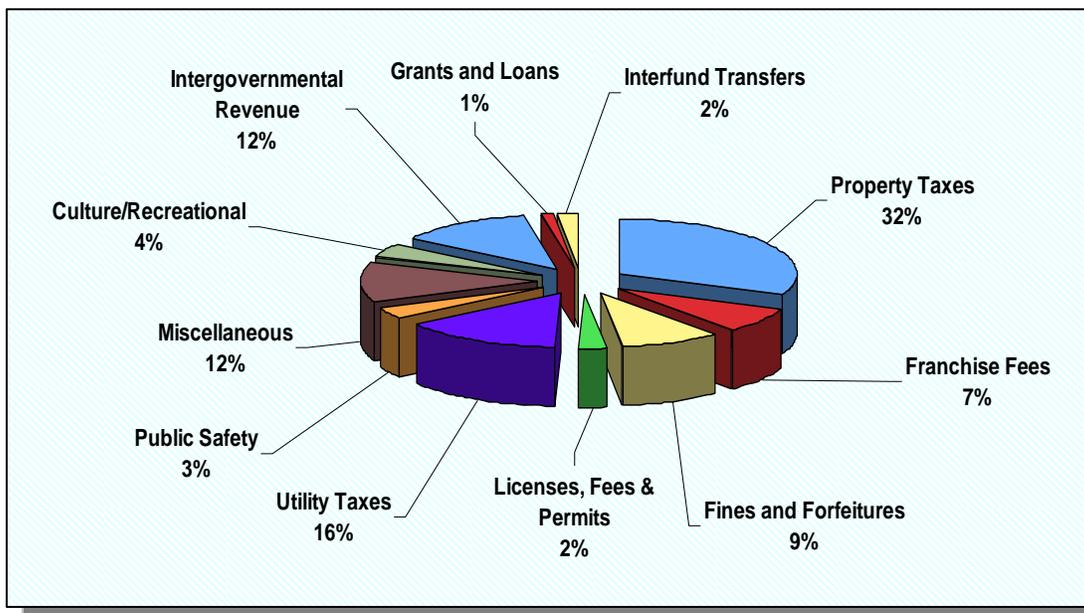
- Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax (occupational) licenses, alarm and landlord permits, certificates of use, parks and recreation fees, interest earnings, other operational revenues, and fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City. Because FY-10 was only our fifth year in collecting many these revenues, we have been conservative in forecasting a modest increase based on limited trend information.

Many of these revenues are population sensitive and we believe that they will remain fairly steady for the coming year. Total other local revenue is estimated at \$13,148,432 or an increase of 26% over FY-10. This primarily due to four factors: A significant increase in ticket sales for the City’s Jazz-in-the-Gardens event, police off-duty revenues which are in great demand, the red light camera program, and revenue from the new Calder Casino.

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

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

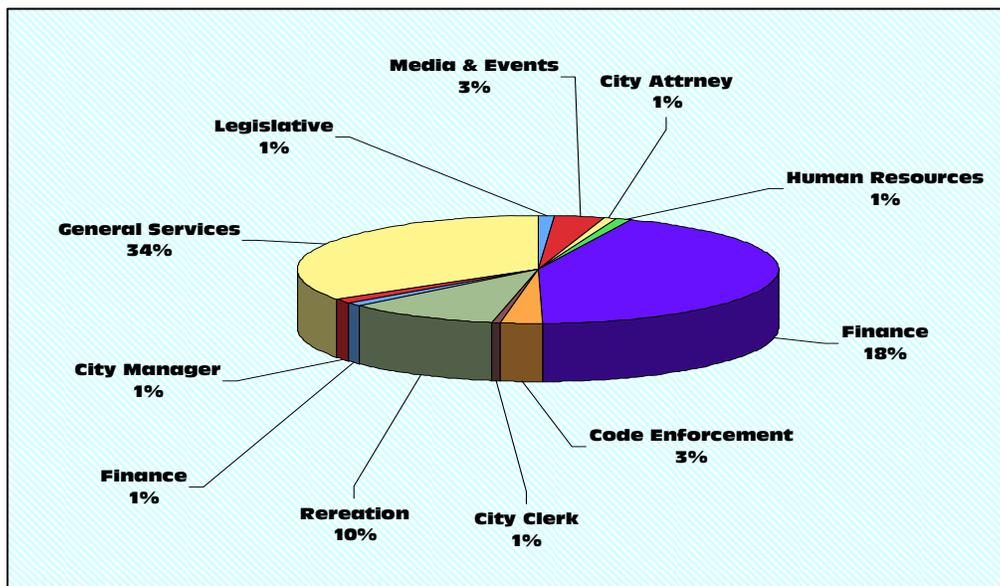
**CHART #1: General Fund Revenues for FY-11**



**Expenditures**

The other side of constructing a budget is expenditures. Some increases in expenditures are automatically built into any subsequent year’s budget. The largest of these are generally employee costs such as merit increases, and increases in employee benefit expenses. This year, most of the personnel-related increases are a result of these factors. The FY-11 budget does include funding for the City’s merit plan as well as the 3% matching 401 retirement program.<sup>(CVS)</sup> No cost of living increases are included for FY-11.

**CHART #2: General Fund Expenditures for FY-11**



**Transfers**

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

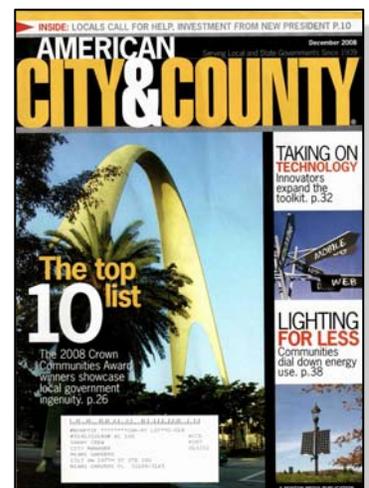
### Changes in the FY 10-11 Budget

The following areas involve major changes over the FY-11 budget.

- **Equipment.** In order to balance the budget for FY-11, no new or replacement vehicles were included in the budget. The City will probably have to issue a small, \$2 million, 5-year equipment bond towards the end of FY-11 so that we can continue to replace old vehicles, especially high mileage police vehicles.
- **Supplies.** Supplies, computers and other office-type expenses have been reduced for FY-11. They should still be adequate to carry out routine activities. In general, these categories are equal to or less than in FY-10 as a result of belt-tightening.
- **Personnel.** The budget provides for an overall decrease in Full-Time Equivalent (FTE) positions from 585 in FY 09-10 to 554 in FY 10-11. While there was no hard “freeze” on positions in FY-10, each vacancy was evaluated only replaced if it was critical to operations. This will continue into FY-11. When the economy picks up again, some of these positions will have to be re-added to handle the increase in work.
- **General Services Activities.** For the FY-11 budget, the General Services Fund has been integrated back into the General Fund. This was always done by the auditor after the close of the fiscal year anyway, so it made sense just to budget it there, simplifying budgeting to do so.

### General Fund Summary

The FY 10-11 budget provides what I believe is the minimum level of City operations necessary to responsibly carry out our duties, to address our fiscal and fiduciary responsibilities, and to provide the foundation for the vision our residents had when they incorporated. The staffing levels and some of the cuts made in the FY-11 budget due to lower revenues cannot be sustained in the long term; however, I believe that we will be able to operate effectively for the coming year. Miami Gardens remains one of the lower taxed cities of our size in the Miami-Dade or Broward County area. Despite what we see happening all around us in terms of layoffs and other drastic budgetary actions, Miami Gardens remains financially strong and continues to be able to withstand the financial assault on our revenues by the State and the economy.



Cover of December 2008 American City & County featuring the Miami Gardens' arch at the Sunshine International Park

## TRANSPORTATION FUND

Six years later and the Transportation Fund is still dealing with the effects of Hurricane Wilma. Responding to Wilma's damage impacted the finances of the Transportation Fund very hard, spending over \$8 million on clean-up but recouping only about 93% of our costs from the state and F.E.M.A. We ultimately lost of over \$500,000 and were left without a Fund without a reserve. In addition, Miami-Dade County, while required to by our Charter, has yet to negotiate a share of the ½-cent transit tax that all cities before us got as a right. This has cost the City over \$15 million in transportation funds over the past six years. These, coupled with the economic downturn, has lead to the General Fund to budget for subsidize in the FY-09 and FY-10 Transportation budgets to a small extent; however, neither transfer was actually made as departmental operations were better than anticipated. We have again budgeted a small subsidy of \$106,403 for FY-11 with the anticipation that we again may not have to use it as has been the case in the past. As the economy starts picks, a major priority will be to re-rebuild its reserve.



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

As indicated above, one aspect that could help this is if the City begins to receive its share of the County's Transportation sales tax revenue. In the 2009 State Legislative session, the City was able to get a special act passed that directs the County to share this tax revenue with all cities.<sup>(CVS)</sup> For Miami Gardens, this would mean between \$2.5 and \$3.5 million a year. Several meeting with the County have been held, but to date, they have not committed to this obligation. In FY-10, the City Council authorized staff to file a lawsuit against the County for its refusal to negotiate these funds. That process is still underway.

An overall decrease in road travel has also impacted the City's receipt of gas taxes and the Fund's largest source of revenue – State Revenue Sharing. Because of these factors, we have had to cut back on our street paving and sidewalk improvement programs. FY-10 saw help in on these items via ARRA stimulus funds. Such funds are not available for FY-11.

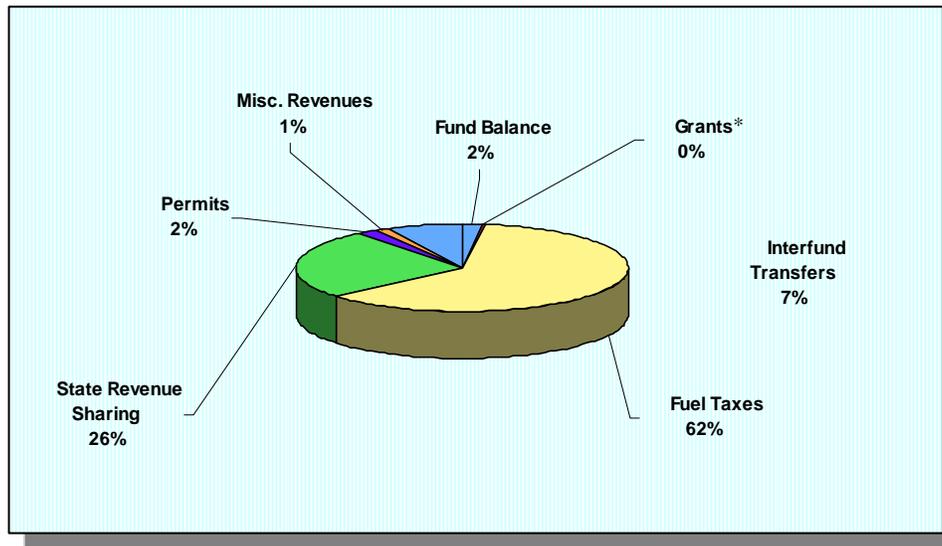
We do have the funding reserved for the Phase 2 beautification program for NW 183<sup>rd</sup> Street and for several other minor beautification projects.<sup>(CDMP) (CVS) (TMP)</sup> Also, FY-11 should see the NW 7<sup>th</sup> Avenue reconstruction project begin.<sup>(TMP)</sup> This project is being funded out of County transportation impact fees. We continue to look for grants to enhance this and other projects.

**Revenues**

The Transportation Fund has three principal sources of operating revenue that comprise 90% of the Fund operating revenue. Two of these are local gas taxes enacted by the County and state and shared with the municipalities. The First Local Option Gas Tax is a 6-cent per gallon levy by the County Commission that is expected to bring the City \$1,650,000 in revenue for FY-11, about the same as FY-10. This estimate is provided by the state. The Second Local Option Gas Tax is also estimated by the State, which is 3-cent per gallon and the City’s FY-11 allocation is expected to be \$626,966, again, about the same as last year.

The third major revenue in the Transportation Fund is State Revenue Sharing. State statutes require that 29% of all City allocated State Revenue Sharing must be used for transportation expenses. The other 71% is revenue to the General Fund. State Revenue Sharing for transportation purposes is estimated by the State at \$995,194 for FY-11. Included in this budget is the award of \$1 million grant to the City from the Florida Department of Transportation for school safety enhancement and educational project.

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



\* Operating grants only. The City is expected to receive a \$1,000,000 grant for school safety improvements.

**Expenditures**

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

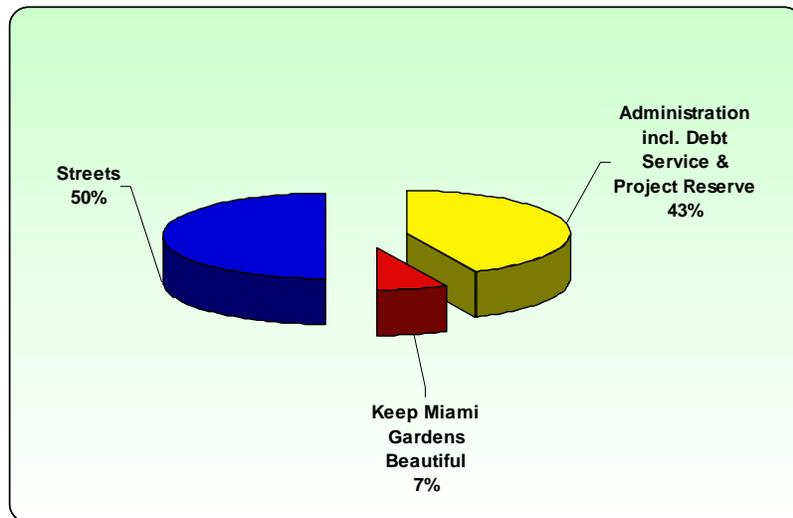
The *Keep Miami Gardens Beautiful* (KMGB) program continues in the new budget at reduce levels; however, sufficient funds are available in their operating account, Stormwater Utility, and the CIP Fund to continue their present activities and enhance their tree planting efforts. <sup>(CVS)</sup> KMGB has had an extremely successful year in working with community groups to enhance the looks of many neighborhoods. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. During FY-10, Miami Gardens' beautification program was recognized nationally by winning the Keep America Beautiful Rodgers Award for our anti-litter Public Service Announcements. We also received the national Tree City designation for the fifth straight year. The Division works extensively with local schools for its Earth Day and other environmental programs



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

The operating budget contains no funds for street paving in FY-11. ARRA funds covered some re-paving in FY-10, but only on federally assisted roads. We have developer funds to begin some improvements on the 12<sup>th</sup> Avenue Palmetto entry ramp and the design should be completed by FY-11. <sup>(CVS) (TMP)</sup> This will serve as a template for future Palmetto projects. If the County relents and grants us our share of the Transportation tax, we can undertake an aggressive road improvement program. We also will have the previously funded 7<sup>th</sup> Avenue reconstruction project underway in FY-11.

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



## DEVELOPMENT SERVICES FUND

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

The Planning & Zoning Services Division is divided into the Comprehensive Planning and Current Planning. The Comprehensive Planning Division was responsible for developing the City's first Comprehensive Development Master Plan (CDMP) and for processing amendments to the Comprehensive Plan. In FY-07, the Department completed and received approval by the State for the CDMP. It also won a state planning award for innovation in land use. The Current Planning Division handles rezoning requests, plan amendments and general development approvals, and other development-related activities. During FY-10, the department completed an overhaul of the City's sign regulations and a complete revision of the City's land development regulations. <sup>(CDMP)</sup>



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

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

Because of the sharp building downturn, it has become necessary to make some adjustments in the staffing in the City's Building Services area. In FY-10, I asked the Deputy City Manager and Assistant City Manager over these activities to take a comprehensive look at the building function and see if changes could be made that would bring us down staff-wise, better reflecting the current economic reality. <sup>(CVS)</sup>

Their analysis proposed a re-organized code enforcement operation that takes into consideration both the current slowdown in building activity and the current rise in traditional code enforcement activity due to our added emphasis on housing codes enforcement and the added activity associated with so many foreclosures. The proposed re-organization resulted in an overall cost savings of over \$325,000 for FY-10 and should lead to better service and better enforcement of all city codes

and continued cost saving for FY-11. A second reorganization will take place in FY-11, further increasing savings by using part-time inspectors where possible.

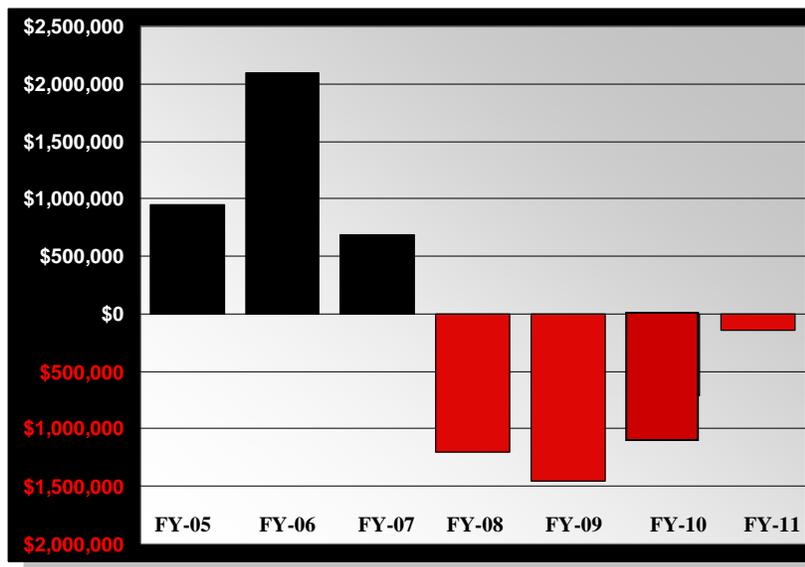
In creating the Department of Building and Code Compliance, a new director was hired to oversee these operations. The emphasis is on executive management skill rather than programmatic skill. Technical administrative skill will be vested in two division heads, the Building Official and the Code Enforcement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

**Revenues:** In ‘normal’ times, these developer-related activities generate sufficient income to cover their associated costs; however, since the economic slowdown began in FY-07, not only has the Fund utilized all of its reserves, but it has required major subsidies from the General Fund to balance. The Fund is expected to end FY-10 with a deficit of some \$1,002,906. This is on top of a \$1.45 million subsidy for FY-09 and \$1.2 million in FY-08. (See Chart #5 below)



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

**CHART #5: General Fund Subsidy to the Development Services Fund**



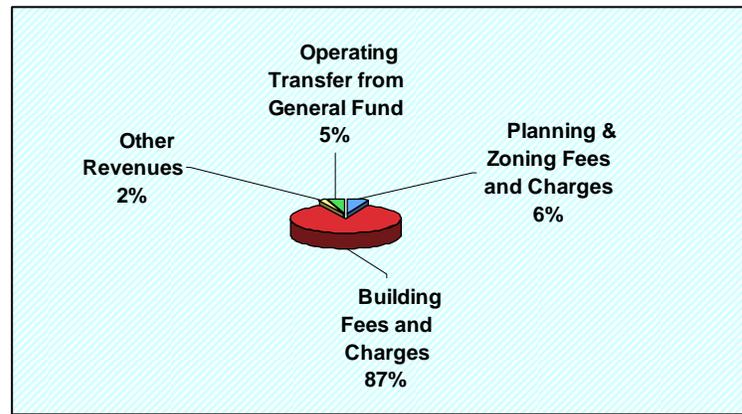
There are actually several pieces of good news in the above chart. First, there is a clear trend back to “normal”, though normal may never be like in FY-06; however, there is a good chance that the proposed subsidy for FY-11 will never be used if the

economy continues on its recovery. Second, once the Fund begins to show a positive year-end balance, it can begin to repay the General Fund for its advances (subsidies).

Total budgeted revenues are expected to increase by almost \$300,000 from FY-10 to FY-11; also, due to the reorganization completed in FY-10, expenditures are down significantly. While there will still be a need for the General Fund subsidy, it is only \$103,691 versus over \$1,002,906 for FY-10 and over \$1,450,000 for FY-09. If the economy continues to improve, we may not even have to use the General Fund money.

Total expected revenues (including subsidy) for FY-11 are estimated to be \$3,114,671.

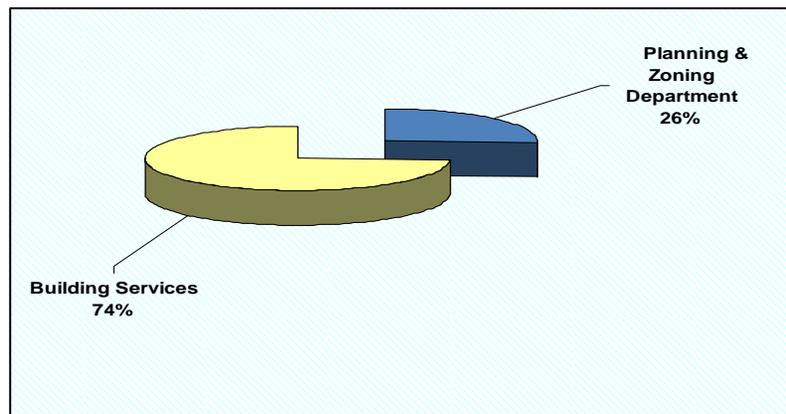
**CHART #6: Development Services Fund Revenues by Percentage**



**Expenditures**

Most expenditures in the Development Services Fund are salary related. Expenditures for the Fund are anticipated to decrease by \$605,373 from \$3,720,044 to \$3,114,671 for FY-11 over FY-10.

**CHART #7: Development Services Fund Expenditures by Percentage**



## STORMWATER UTILITY FUND

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

The City has been successful in receiving a number of grants to supplement City funds for stormwater projects. A top priority for FY-11 will be to get several earlier grant award projects completed. <sup>(TMP)</sup>

The City's Stormwater fee is currently \$4 per month for each Residential Equivalent Unit (REU), or approximately 1,500 square feet of impervious surface. This fee has not been increased since 1991.



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

### Revenues

100% of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee imposed on resident's utility bills. There are approximately 70,000 REUs in Miami Gardens. Fees are expected to generate \$3,395,000 in revenue. This revenue is collected on behalf of the City by either the City of North Miami Beach's Water Utility or by the County's Water & Sewer Department on their bills. A small number of residents are not on either system and are billed directly by the City.

### Expenditures

Expenditures in the Stormwater Utility involve operations (staff) and projects. For FY-11, the largest non-capital expenditure is for canal cleaning. In FY-10, the City ended its contract for cleaning and bid the work to a private company at a savings of over \$200,000. The FY-11 budget contains approximately \$400,000 to the County for cleaning services in FY-10 and \$200,000 for cleaning services in FY-11.

## SPECIAL REVENUE FUND



*Entrance Sign and landscaping installed as part of the NW 27<sup>th</sup> Avenue Beautification project. The project was funded in the CIP with local bond funds*

The Special Revenue Fund was established in FY-06 to assist in the accounting for and tracking of certain revenues that come to the City that have restricted uses. These include parks and police impact fees and Law Enforcement Education Trust Fund revenues. For FY-11, it is anticipated that we will spend some of these funds on recreation capital needs. New revenues include an anticipated additional \$481,000 in Impact Fees and \$18,000 in Law Enforcement Training Trust.

## 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-11 budget also includes a transfer from the General Fund to the CIP Fund for operating expenses.

### Revenues

Revenues in the Capital Project Fund generally consist of four types: Grants, Bonds, transfers from operating departments and interest earnings. The largest single revenue for FY-11 is \$53,000,000 in Certificate of Participation (COPs) proceeds for design and construction of the City's first City Hall. This project includes a new City Hall, Police Headquarters and parking structure. It is being developed as a LEED® Platinum project.



*The City's renovated Public Works building was occupied in FY-10*

### Expenditures

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

capital projects are multi-year projects. The funds for previous scheduled projects are carried over to the subsequent year's budget until used or released.

## COMMUNITY DEVELOPMENT BLOCK GRANT FUND

A new Fund established in mid-year FY-2007 was the Community Development Block Grant Fund. The City is designated an entitlement city for the purposes of receiving Community Development Block Grant funds from USHUD. The City was notified by HUD that our allocation For FY-11 will be \$1,516,676 or about the same as for FY-10.



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

## DEBT SERVICE FUND

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

In FY-09, the City established a consolidated Debt Service Fund from which all bonded debt and capital lease payments are made. Individual operating funds transfer their proportionate share of such debt through the budgetary process. This fund provides the public with a quick view of the City's outstanding debt obligations in any particular year. Additional detail on the City's debt can be found in the Appendix titled *Budget-Related Tables and Graphs*.

## BUDGET SUMMARY

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



*Aerial view of construction progress on the new Miami Gardens Recreation Center. It is scheduled to open in August FY-10. (PMP)*

FY-10 also marked the completion of projects on which we have worked so hard for since the City's

incorporation: two new playgrounds in our parks, the commencement of construction of the Miami Gardens Community Center, the purchase of 14 acres to be used as a senior center and gardens, <sup>(CDMP) (PMP) (CVS)</sup> and the renovation of an old commercial building into our first public works facility <sup>(TMP)</sup> among others.

Challenges for FY-11 include dealing with Legislative mandates and municipal revenue reduction schemes that seem to pop up in every session. The Senate president has already called for a local government revenue cap bill. Finding sufficient funds to improve infrastructure will remain a key challenge.

### Initiatives New For FY 2010-2011

The future of the City of Miami Gardens continues to be full of promise and hope, now more than ever. Maintaining a moderate tax rate while providing the services needed and demanded by our residents is an important guiding principal in preparing our FY-11 budget. <sup>(CVS)</sup> This is good for our residents, and good for the future. This enables us to remain fiscally strong with the flexibility to deal with whatever challenges and opportunities that we may face in the future. The City's initial "A" bond rating supports this assessment.

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

While maintaining the State mandated roll-back tax rate, the budget contains a number of new initiatives for the coming year, the most ambitious of which is the City's commitment to begin construction on a new City Hall <sup>(TCS) (CDMP)</sup> and Police Headquarters on land it owns on NW 27<sup>th</sup> Avenue.



*FY-11 will see the completion of the design phase for the new City Hall complex and possibly even the start of construction.*

In addition to the City Hall, the completion of the NW 7<sup>th</sup> Avenue road reconstruction project <sup>(TMP)</sup> and the renovation of one of the buildings on the new 14 acre site for the senior center <sup>(PMP) (CVS)</sup> will help keep the City momentum moving forward.

Beautification also continues as an important priority City. Funds have been reserved to undertake Phase II of the NW 183<sup>rd</sup> Street Beautification

Project (NW 27<sup>th</sup> Avenue west to the City line).<sup>(CVS) (TMP)</sup> This will complete the beautification of the City’s main East-West corridor. Additional beautification projects funded for FY-11 are the Palmetto Expressway’s NW 17<sup>th</sup> Avenue entrance ramp the US 441 median improvement program.<sup>(CVS) (TMP) (441CS)</sup> During FY-11, Florida DOT will be resurfacing US 441 through the City and at our request and expense, they will install irrigation sleeves under the new surface.<sup>(441CS)</sup>

The ARRA in conjunction with the earlier federal Neighborhood Stabilization Program (NSP), has enabled the City to purchase dozens of foreclosed properties, renovate them, and FY-11, sell these homes to qualified buyers, including first time homebuyers.<sup>(CVS) (CDMP)</sup> This will significantly strengthen our neighborhoods and community.



*The NW 7<sup>th</sup> Avenue will transform the area with medians, traffic circles and other amenities.*

**Taxes and Taxpayers**

Of interest to almost any taxpayer reading the budget is “how does this affect me?” The good news is that Miami Gardens remains one of the lowest taxed, major cities in Miami-Dade or Broward counties (see Table #2 below). Table #2 below illustrates the relative tax burden on residents of Miami Gardens as compared to surrounding cities. The per capita tax burden is the amount that each resident pays on the average.

When looking at your tax bill, it is important to remember that less than 25% of your tax bill goes to the City of Miami Gardens; 75% goes to Miami-Dade County, the School Board, the County Fire District and to several other special taxing districts. The City tries hard to get the most from each tax dollar.

**TABLE #4: Comparative Tax Burden, Selected Miami-Dade Cities**

City	2010 Population	Tax Rate in Mills*	Per Capita Tax Burden**
Miami Beach	92,833	5.9123 mills	\$1,045
Miami	414,994	8.3335 mills	\$668
Homestead	57,559	6.2917 mills	\$271
North Miami	58,469	7.4973 mills	\$374
North Miami Beach	40,142	7.5731 mills	\$384
Hialeah	226,605	6.5400 mills	\$269
<b>Miami Gardens</b>	<b>109,730</b>	<b>6.2728 mills*</b>	<b>\$191</b>

\* Roll-back rate for FY 2011. Millage rate for other cities is their FY 2010 rate.

\*\* This is based on FY09 information. Will need to be revised when updated information is available. Per capita burden equals property tax collections divided by the population.

Another question often asked is: “Is the City borrowing too much and putting us in debt?” Below are the two key statistics used to evaluate whether a city is

borrowing too much. The first, TABLE #5, is the City’s Taxable Value-to-Debt Ratio. A ratio of 0.0 to 3.0 is considered low; 3.0 to 6.0 is considered moderate; and above 6.0 is considered high. In spite of our many start-up costs, our ratio is still low even after the City Hall project is added.

**TABLE #5: Debt to Taxable Assessed Value Ratio (Including City Hall)**

	<u>Taxable Assessed Value</u>	<u>Bonded Debt</u>	<u>Debt Ratio</u>
<b>Miami Gardens</b>	<b>\$3,717,102,853</b>	<b>\$ 114,198,937</b>	<b>3.0 %</b>

Another recognized measure of whether a city is borrowing too much is debt per capita. As demonstrated in TABLE #6 below, Miami Gardens has a relatively low per capita debt burden.

**TABLE #6: Debt Burden Per Capita Florida Cities\***

North Miami Beach	\$3,179
Palm Bay, FL	\$2,697
Tampa	\$2,550
Port Orange	\$2,226
Orlando	\$2,150
Ft. Lauderdale	\$1,900
Tamarac	\$1,890
Sarasota	\$1,557
St. Petersburg	\$1,400
Miami	\$1,200
Hollywood	\$1,146
<b>Miami Gardens (incls. City Hall)</b>	<b>\$1,046</b>

\* All figures are FY-10 except Miami Gardens which are FY-11.

**Final Thoughts for FY-11**

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

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

Respectfully Submitted,

*Danny O. Crew*

Dr. Danny O. Crew  
City Manager

# Users Guide to the FY 10-11 Preliminary Budget Document

## The Budget

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

## Table of Contents and Users Guide to the Budget

This introductory section is designed to familiarize the reader with the City of Miami Gardens and the budget process itself. Governmental budgeting can be confusing maze of actions, deadlines and legal requirements. This section provides the reader with an overview of the process and summaries of the critical policy issues that drive the budget.

## City Manager's Budget Message

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

## Fund and Departmental Detail

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

In addition to the financial data, the section provides a brief narrative description of the duties and responsibilities of each department and Fund, a listing of major accomplish-

ments 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 2010-2011 Revenue Manual**

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

**2. Glossary**

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

**3. Form 440, Tax Rate Resolution and Budget Ordinance**

This appendix consists of the principal approval documents used to establish the annual budget. The Form DR-420 is the required form to set the City's millage. It is sent to the County Tax Collector immediately after the adoption of the final tax resolution. The tax rate resolution is the document that actually establishes the tax rate for the coming year. It must be read and approved at two separate public hearings prior to adoption. The budget ordinance is the formal approval of the actual FY 10-11 operating and capital budget. This ordinance also must be approved at two separate public hearings prior to adoption. The ordinance adopts the actual appropriations for each fund and established the rules for budget administration

## City Overview

The City of Miami Gardens, Florida, was incorporated on May 13, 2003, as the 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> Street on the East, to NW 47<sup>th</sup> and NW57 Avenues on the West, and from the Broward County line on the North, to 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



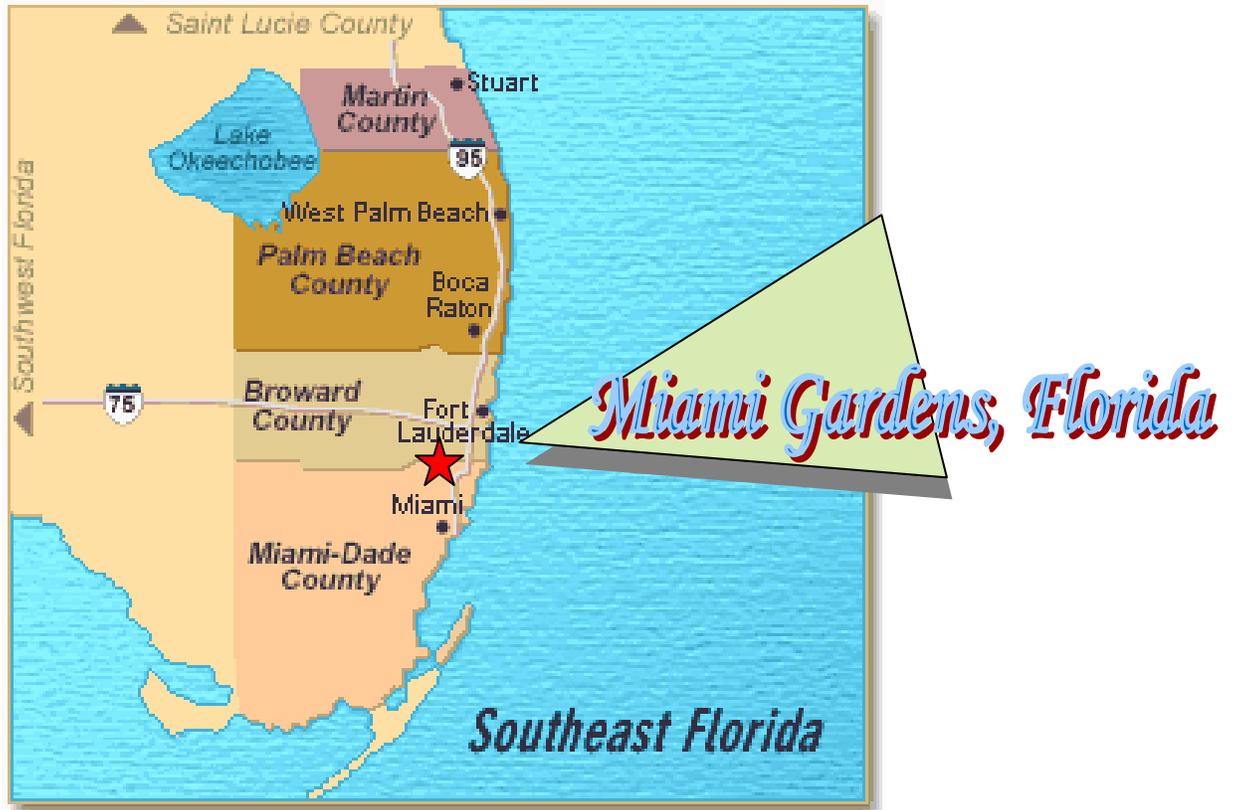
*The arch at the entrance to the Sunshine International Business Park was built in 1964 and is 110' high. The City chose this highly identifiable landmark to be part of its official logo.*

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

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

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



## Quick City Facts & Photos

Number of Residents	109,730
African-American	79%
Hispanic	16%
Other	5%
Number of Schools	
Elementary	18
Middle	4
High School	3
Colleges/Universities	2
Number of budgeted City Employees	
Total F.T.E. regular positions (FY-10)	560
Police, City of Miami Gardens	
Number of budgeted positions	258
Vehicular patrol units	128
Public Works	
Miles of Streets	350

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



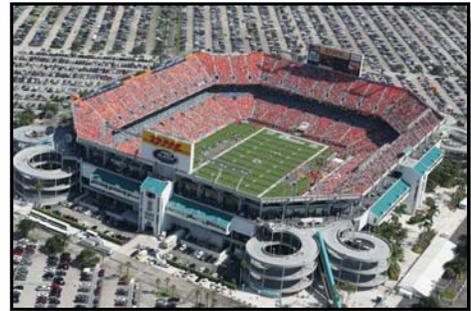
*Lou Rawls Performing Art Center  
Florida Memorial University*



*Chapel at St. Thomas University*



*Calder Race Track*



*Dolphin Stadium*

## Structure of the Government Body

The City of Miami Gardens, Florida, operates under a Mayor-Council-Manager form of government. Elected officials include the mayor and six council members. There are four

single-member, resident districts from which four council members are chosen, with the remaining two council members being elected at-large by citywide vote. The mayor is also elected at-large. The citywide organizational chart, shown on page 45 of this book, displays the relationships between the various organizational units of the City government.

The Mayor nominates and the City Council appoints three staff members – The City Manager, the City Clerk, and the City Attorney. All other departments and employees report to the City Manager. As shown in the organizational chart, there is a deputy city manager and two Assistant City Managers who are responsible for overseeing the various departments.

## Population Projections

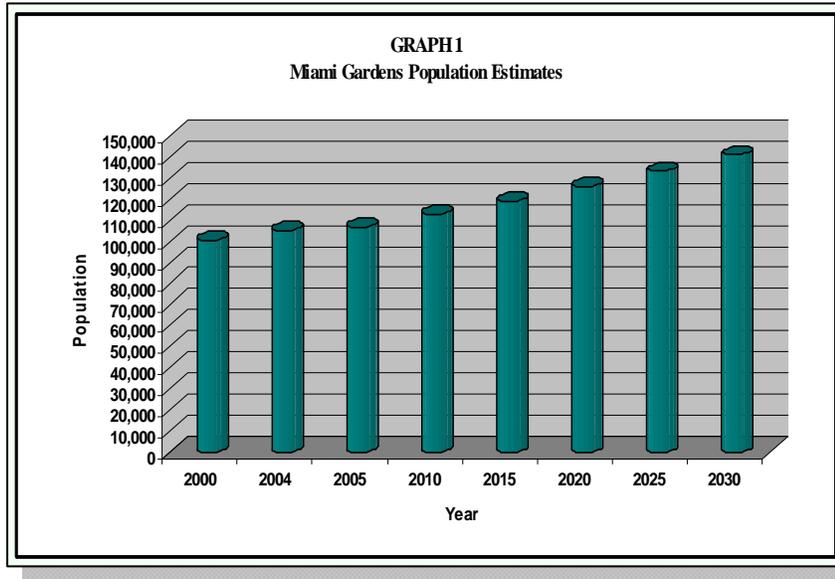
The future population of Miami Gardens was estimated using the shift-share approach and mathematical extrapolation method.

- This methodology utilizes statistical evaluation and analyzes the appropriateness of each extrapolation into the future, from a mathematical measure. It also looks at the extent to which a given extrapolation technique corresponds to the historic and estimated population perspective.
- The extrapolation technique assumes that Miami Gardens future population estimates would remain constant based on the growth rates at the 2000 Census level.

**TABLE #7: 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%
2010	109,730	-1.30%	-1.30%
2015	<b>113,568</b>	<b>4.00%</b>	
2020	<b>118,111</b>	<b>4.00%</b>	
2025	<b>121,654</b>	<b>3.00%</b>	
2030	<b>125,304</b>	<b>3.00%</b>	

**GRAFT #1: POPULATION INCRERASE IN VISUAL FORMAT.**

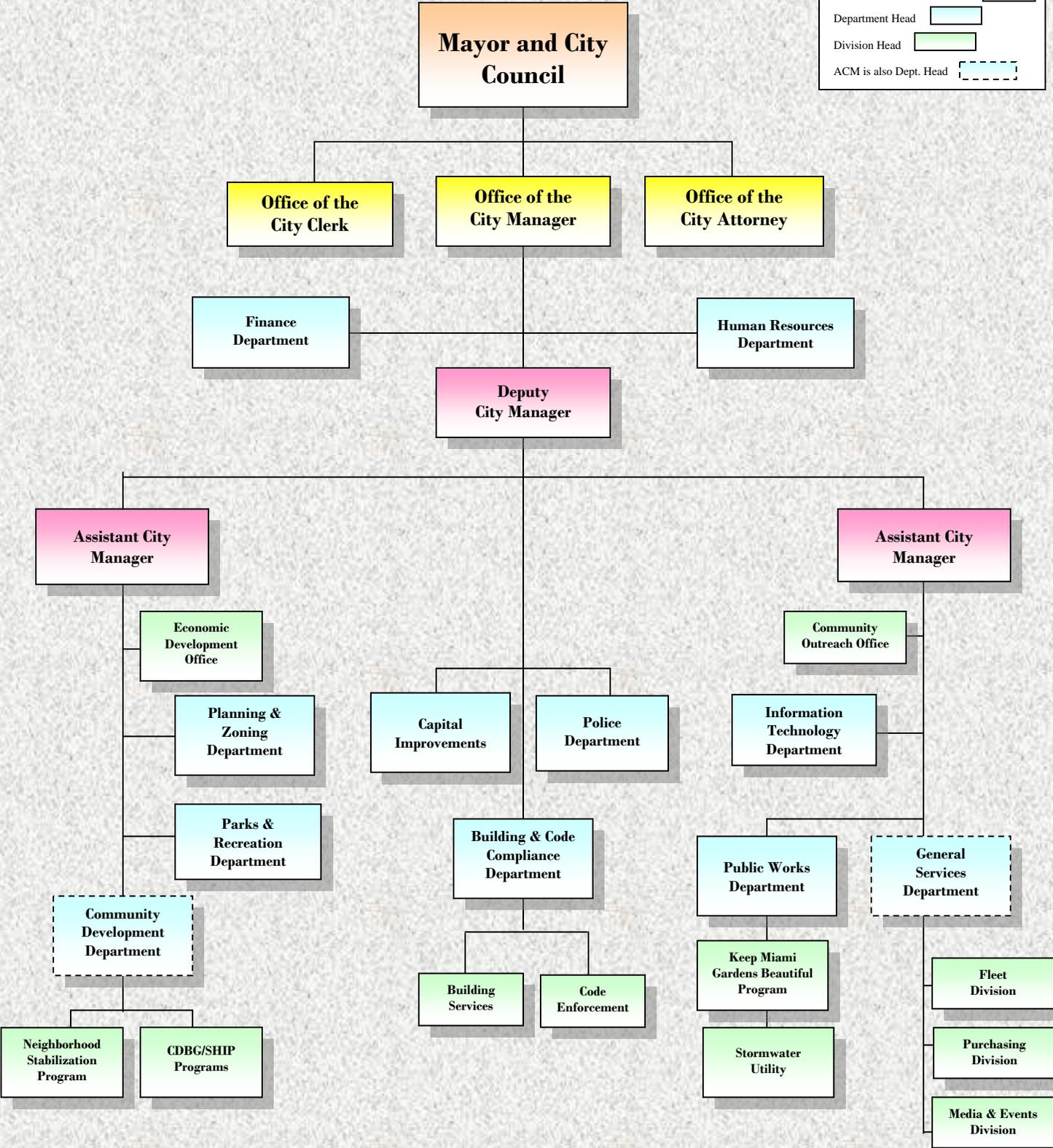


**Aerial Map of Miami Gardens**



# Miami Gardens Organizational Relationship Chart

Appointed	<span style="display: inline-block; width: 20px; height: 10px; background-color: yellow; border: 1px solid black;"></span>
Deputy/Assist City Manager	<span style="display: inline-block; width: 20px; height: 10px; background-color: pink; border: 1px solid black;"></span>
Department Head	<span style="display: inline-block; width: 20px; height: 10px; background-color: lightblue; border: 1px solid black;"></span>
Division Head	<span style="display: inline-block; width: 20px; height: 10px; background-color: lightgreen; border: 1px solid black;"></span>
ACM is also Dept. Head	<span style="display: inline-block; width: 20px; height: 10px; border: 1px dashed black;"></span>



# Miami Gardens' 2011 Budget Process

## Budget Process and Calendar

A large portion of the budget process in Florida is statutorily driven as outlined in the timetable below. The formal budget policy can be at page 62, Financial Policies. Immediately following this timetable is the specific budget calendar for the City of Miami Gardens. Utilizing this timetable, the City Manager and his staff prepare a tentative budget for consideration by the Mayor and City Council. For Miami Gardens and the FY 10-11 budget, this process was challenging as the total impact of the statewide property tax value reduction referendum was not known at the time the budget was first compiled.

## The Planning Phase

In October of each fiscal year, plans are set forth for next year's budget process by the City Manager; however, the actual budget formulation process began in April 2010. Prior to March, the City Manager and finance staff reviewed the GFOA comments from the prior year's budget and began developing the data necessary to address those comments and suggestions.

## The Preparation Phase

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

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

## The Review Phase

This phase involved the City Manager and the various department heads reviewing the submittals from their respective departments. Changes and updates were made to the proposed revenue and spending levels based on overall city priorities and as a result of these one-on-one meetings. Matching proposed services levels with the necessary

personnel and other resources was an on-going process that demanded considerable investigation and focus on the multiple missions.

Final refinements continued until the preparation of the tentative budget was completed and submitted to the Mayor and City Council for their consideration at the July 28<sup>th</sup> meeting.

### **The Adoption Phase**

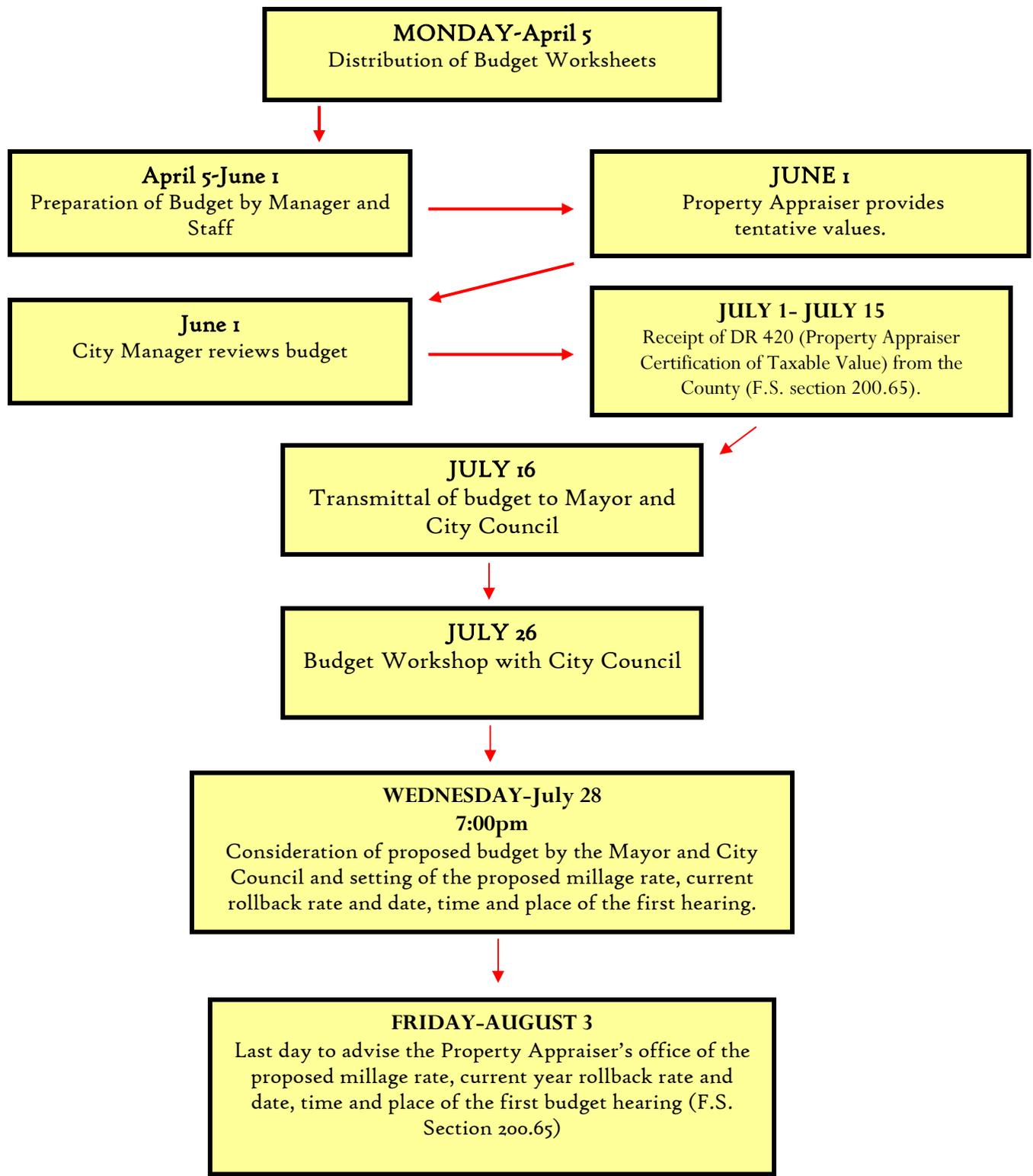
At the July 28<sup>th</sup> regular City Council meeting, a tentatively balanced budget is presented to the Council. At this meeting, which is open to the public, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of state statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may, at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate.

At this July's meeting, Council is being requested to set the tentative millage rate at 6.2728, or the current roll-back millage rate. State law requires that two formal public hearing be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The recommended dates are September 9<sup>th</sup> and September 22<sup>nd</sup>.

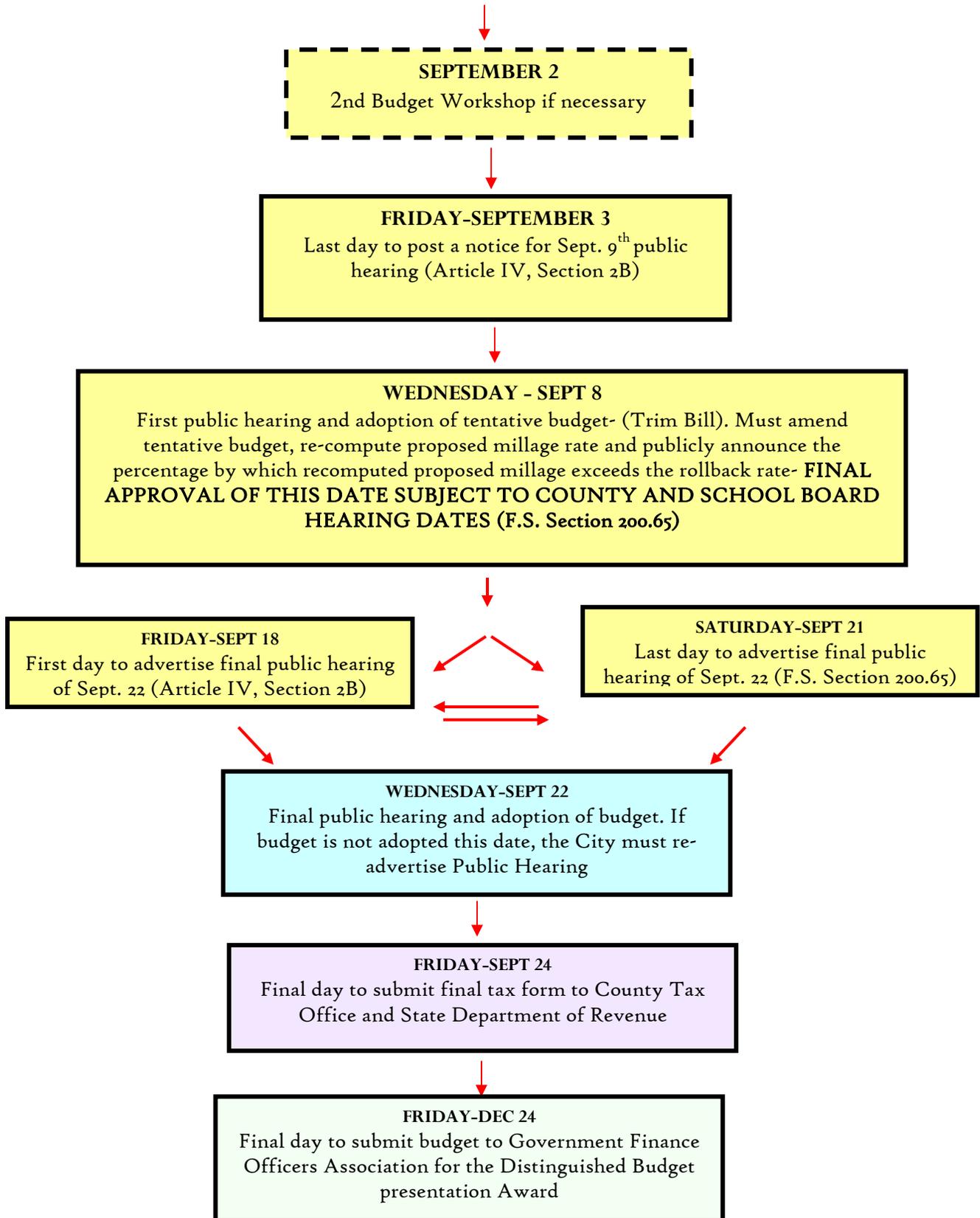
Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is recommended to be set for the evening of September 8, 2010. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time will be set for the final public hearing, this being recommended for September 22, 2010. 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 2010-2011 Budget Schedule



FY 2010/2011 Budget Schedule (Con't)



## Financial Policies

### General Policies

1. The annual operating budget of the City of Miami Gardens, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. The City recognizes that its citizens deserve a commitment from their local government to fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies, and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies which would require the expenditure of additional operating funds will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges, or taxes.
3. Requests for new or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. When possible, a standard format using this procedure shall be routinely provided to the Council when requesting approval of each new or changed program or policy.
4. New programs, services, or facilities shall be based on general citizen demand or need.
5. The City shall prepare and implement a Capital Improvement Budget (CIP), consistent with state requirements, which shall schedule the funding and construction of projects for a five-year period. The Capital Improvement Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.
6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

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

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

9. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.

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

## Balanced Budget

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

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

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

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

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

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

7. Fees should be collected on all City-provided services for which specific users may be readily identified and use may be reasonably quantified. The amount of the fee should be

based on actual costs incurred in providing the services (or facility), and shall be reviewed at least biannually. The degree to which fees shall recover full costs shall be a policy determination of the City Council.

## Funds and Fund Types

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

- Governmental Fund Types:
  1. **General Fund (01)** - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
  2. **Special Revenue Funds (10s)** – Special Revenue Funds are used to account for the proceeds from specific revenue sources (other major capital projects) that are legally restricted to expenditures for specified purposes. The City currently has three special revenue funds as described immediately below.
    - A. **Transportation Fund (10)** – The Transportation Fund is used to account for the revenues the City receives from the State-shared local option gas funds, and other revenues designated for transportation purposes. It is the operating fund for the City’s Public Works Department.
    - B. **State Housing Initiative Partnership Grant (SHIP) Fund (13)** – The State Housing Initiative Partnership Grant (SHIP) Fund is used to account for revenues and expenditures of the City’s SHIP Program.
    - C. **Community Development Block Grant (CDBG) Fund (14)** – The Community Development Block Grant Fund is used to account for revenues and expenditures of the City’s CDBG Department. The City is an entitlement community under the U.S. Department of housing and Urban Development (HUD).
    - D. **Development Services Fund (15)** – The Development Services Fund is the accounting entity for the City’s Building, Planning and Zoning Departments. The fund was established to capture a record of fees and expenses oriented toward the building and development

industry to ensure that these service costs are largely recaptured by the users.

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

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

3. **Capital Project Fund (30)** – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The City’s Capital Project Fund was established with the FY 04-05 budget through a dedicated property tax transfer of \$500,000 per year into the fund. This fund serves as an operating fund for the construction of various projects and will receive grants and other project-oriented revenues.

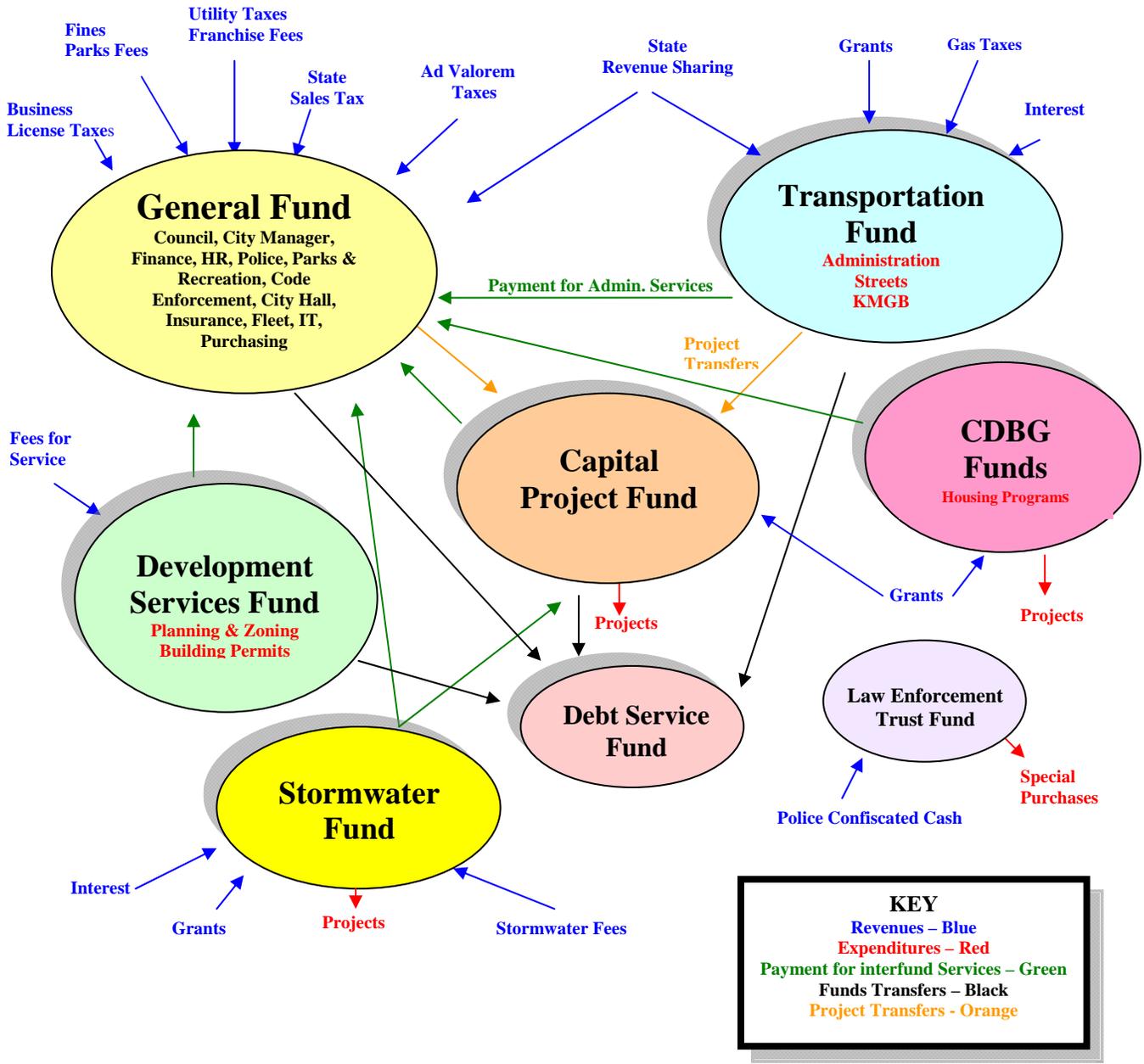
4. **Debt Service Funds** - Debt Service Funds account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds). The City currently has one debt service Fund.

- Proprietary Fund Types:

1. **Enterprise Funds** - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City does not anticipate having any enterprise funds.

A. **Stormwater Utility Fund (11)** – The Stormwater Utility Fund is used to account for revenues and expenditures related to the City’s stormwater utility operation. Major revenues include the \$4 per month stormwater utility fee and grants.

# Major Operating Funds Relationship Chart



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

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

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

## Expenditure Policies

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

1. The City Manager shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided.
2. The City manager shall undertake periodic staff and third party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
3. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.
4. Normal maintenance requirements necessary to sustain the basic asset value will be included in the budget of the proper operating fund.
6. Contractual obligations and compensation plans for employees will be provided, including estimated pay-out amounts for accrued personal leave.
7. Capital for major improvements and automation of services will be based on multiple-year planning and cost benefit analysis.
8. Working Capital Reserve - This reserve should be established in all operating funds where emergencies may occur. The amount recommended is a minimum of \$50,000 to \$250,000 depending on the size of the fund.
9. Each year, the risk manager shall prepare an estimate of amounts to be budgeted for workers' compensation, self-insured, and malpractice claims.

## Fund Balance Policy

**Fund Balance** is 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. The City's goal is to maintain an unreserved general fund balance equal to 16% to 25% of annual budgeted general fund expenditures.

1. Maintaining an adequate cash balance is essential. A minimum of 16% for major funds based on individual funds' needs or an amount equal to that necessary to avoid any short-term borrowing from the fund pool; whichever is greater (based upon historical analysis and projection).
2. The balances of each fund will be maintained by using a conservative approach in estimating revenues and by ensuring that expenditures do not exceed the appropriations.
3. Any anticipated deficit at year end, unless it can be eliminated from the cash flow from operations within the first three months of the next fiscal year, will be provided for in the current year's transfers.
4. All fund balance reserves should be appropriated into the succeeding year's budget and identified as "fund balance reserve."

### Specific Guidelines For Individual Funds

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

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

## Capital Asset Management Policies

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

for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.

- **Capital Expenditure/Capital Outlay** – Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
  - Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
  - The City will use the straight line depreciation method.
  - There will be no depreciation on land or other assets with an indefinite life.
  - Construction in progress projects are not subject to depreciation until the projected is completed.
  - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- **Capital Assets** – Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
  - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
  - The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.
- **Estimated useful assets life:** The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:
  - Land – indefinite
  - Buildings – 40 years
  - Improvements – 15 years
  - Equipment :
    - Cars – 5 years
    - Trucks – 10 years
    - Equipment – 5 years

- Computer equipment – 3 years.
  - Infrastructure:
    - Roads – 25 years
    - Stormwater system – 50 years
    - Sidewalks – 20 years
- **Five year capital plan:** The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.
- **Fixed Asset Accounting.** The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements with forth by GASB or its successor organization.

## Capital Expenditures & Debt Policies

### All Funds

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

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

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

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

**Short Term Debt:** Short-term borrowing may be utilized for temporary funding of anticipated tax revenues; anticipated grant payments, anticipated bond proceeds, or

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

### **Specific Guidelines**

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

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

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

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

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

**6. Miscellaneous:** The maximum of net bonded debt per capita shall be \$800. The maximum percentage of annual debt service to general expenditures shall be 10%.

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

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

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

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

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

- A. Fixed Rate Bonds: Fixed rate bonds have the future principal and interest payments scheduled until maturity from the time of issuance.
- B. Variable Rate Notes: Variable rate notes are when the amount of interest paid changes in reaction to market demands and investor's preference. Variable rate debt should be used for two purposes: (1) as an interim financing device

(during construction periods) and (2) subject to limitations, as an integral portion of a long-term strategy to lower the City’s effective cost of capital. Under either circumstance, when the cycle of long-term rates moves down to or near historic lows, consideration should be given to converting to a fixed rate.

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

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

Description	Ceilings
General Government Debt Service as a percentage non-ad valorem General Fund expenditures	
Debt Limit (net of General Obligation Bond)	10%
Goal/Target	8%
Weighted Average Maturity of Debt Programs:	
Self Supportnig	10 years
Non self-supporting	15 years
Weighted Average Maturity of Internal Loan Program	5 years
General Governemnt Direct Debt per capita	
Limit	\$800
Goal/Target	\$700
Annual Capital Projects Funding (paid as you go or debt service incurred) from non-advalorem tax	
Limit - mill	2.0
Goal/Target - mill	1.5
Unreserved Undesignated Fund Balance	25% of annual operating budget

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

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

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

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

## Investment Policies

### Scope

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

### Investment Objectives

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

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

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

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

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

### **Standards of Care**

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

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

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

### **Safekeeping And Custody**

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

Documented lists of the authorized financial institutions and broker/dealers will be developed and maintained by the Finance Director and approved by

the City Manager. Broker/ dealers will consist of banks, regional firms, and other recognizable firms in the general securities business. All such institutions shall be on the State of Florida authorized institution list. Evaluation criteria will include:

- a. The institutional and broker qualification as they relate to both general and specific product knowledge;
- b. The technical support capabilities as well as the operations efficiency of the organization;
- c. The ability to provide value added services;
- d. Pricing competitiveness based on the ability of the dealer to support both the “bid” and “ask” side of various securities market instruments.
- e. The financial strength and security of the company; and
- f. Have a minimum capital of \$10 million. Before engaging in investment transactions with a financial institution or broker/dealer, the Finance Director will have received from said a signed investment certification form attesting that the individuals responsible for the City’s accounts have reviewed the City’s investment policy and that they agree to undertake reasonable efforts to preclude imprudent transactions involving the City’s funds.

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

**Internal Controls**

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

- a. All securities purchased or sold will be transferred only under the “delivery versus payment” method to ensure that funds or securities are not released until all criteria relating to the specific transactions are met.
- b. The City Manager is authorized to accept, on behalf of and in the name of the City of Miami Gardens, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of the City of Miami Gardens.
- c. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.
- d. There will be adequate separation of duties with clear delegation of authority among investment personnel.
- e. Custodial safekeeping shall be properly utilized.
- f. Investment review and performance reporting, interim and annual, shall be done by the Finance Director and reviewed by the City Manager.
- g. The Finance Director will promptly notify the City Manager of any threat to the safety of the portfolio and proper security measures will be suggested and implemented to conform to market conditions.
- h. There will be an avoidance of bearer-form securities.
- i. There will be no physical delivery of securities, except certificates of deposit, which will be maintained in a safe in an approved financial institution.
- j. There will be a prohibition of collusion.
- k. A wire transfer agreement with the custodial bank outlining the various controls and security provisions for making and receiving wire transfers shall be executed.
- l. Quarterly safekeeping account statements shall be maintained.

- m. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment document.
- n. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel.
- o. Investment activity will be performed by the Finance Director and subsequently approved by the City Manager. In the absence of the Finance Director, the Chief Staff Accountant responsible for overseeing investment record keeping, will perform the investment activity and obtain approval of the City Manager.
- p. The following personnel are designated by the City Manager as having authority to initiate all investment activities.
  - 1. Finance Director
  - 2. Chief Staff Accountant responsible for overseeing investment record keeping (if one is appointed).
- q. Additional controls will be established in written policies and procedures by the City Manager as needed.
- r. The internal controls for investments receipts to the City Manager's office listing the specific instrument, par value, rate, maturity, and any other pertinent information. In addition, the safekeeping institution shall send a report on at least a quarterly basis listing all securities held in each safekeeping account which shall be verified by the City Manager's office. All securities purchased by the City under this policy shall be purchased using the "delivery versus payment" procedure. If it is ever determined to be necessary to perform security transactions on a "free delivery" basis, or to have securities held by the broker/dealer for a temporary period, the approval of the Finance Director must be secured prior thereto and the reason documented in writing.

**Suitable And Authorized Investments**

The City shall limit investments to:

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

Government National Mortgage Association (Ginnie Mae), and Federal Housing Administration.

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

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

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

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

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

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

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

- a) First year tax certificates must be purchased from the property appraiser's second tax certificate sale each year (18% fixed sale).
- b) Second year certificates must be from those properties for which the City holds the first year certificate.

- c) The City shall not purchase any certificate on any property for which there is a current homestead exemption and which is currently occupied.
- d) City staff shall review all properties from which a tax deed is eligible and shall recommend to City Council those properties that will serve a public purpose through community redevelopment, parks and recreation, public infrastructure, housing assistance potential, revenue generation or other such purpose that City Council may deem appropriate.
- e) Prior to filing for a tax deed to any property, the City Council must approve by Resolution the acquisition of such property.

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

#### Bid Requirement

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

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

#### Reporting

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

#### Investment Parameters

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

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

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

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

## Budget Policies

### Budgetary Practices and Basis of Budgeting

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

**A. Operating Budget Practices:** Each department and division prepares its own budget for review by the City Manager. The budget is approved in the form of an appropriations ordinance after the Mayor and Council have conducted advertised public hearings. The Operating Budget is adopted at the Fund level. During the year, it is the responsibility of the City Manager to administer the budget. The legal control, which the budget ordinance establishes over spending,

is set up under Generally Accepted Accounting Principles. The City Manager has the authority to transfer budgeted amounts between departments within any Fund, but changes in the total appropriations level for any given Fund can only be enacted by the Mayor and Council through an amendment to the current appropriations ordinance, except for prior year encumbrances carried-forward, grants, reimbursements and bond proceeds, which the City Manager may appropriate to the appropriate fund without further Council action.

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

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

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

**C. Capital Improvements Program Practices:** Along with the operating budget, the City Manager submits a Capital Improvements Program (CIP) to the Mayor and Council. This document provides for improvements to the City's public facilities for the ensuing fiscal year and five years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining five years serve as a guide for use in determining probable future debt issuance needs and operating cost impacts. The Capital Budget is adopted at the Fund level. CIP expenditures are accounted for in the Capital Projects Fund or the Enterprise Funds, as appropriate, and are funded by a variety of sources. The City strives to maintain a reasonable balance between "pay-as-you-go" financing and bond financing for its capital improvements in order to maintain debt within prudent limits. In September 2009, City Administration visited Standard and Poor's and provided them with the required information and obtained an "A-Stable" bond rating.

#### Other Budget Policies

1. Formal budgetary integration is employed as a management control device during the year for all funds.
2. All fund budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
3. Florida Statutes provide that expenditures in excess of those total fund budgets are unlawful.
4. Unused appropriations lapse at the end of each fiscal year. Such unexpended funds may be retained in the appropriate fund's reserve or budgeted for the subsequent fiscal year.
5. The City has chosen to implement GASB 45 through a combination of pay-as-you-go and trust reserve. For those amounts accruing for implied future costs, the City's policy is to fund these expenses as it always has, on a yearly, pay-as-you-go budget basis. The City's health insurance premiums are highly competitive with other cities and the addition of future retirees is not expected to have more than an incremental affect on this budgetary item.

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

## Budget Amendments

### Budget Amendments

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

### Internal Budget Adjustments (Budget Transfers)

#### General

Budget adjustments are designed to give the City Manager a degree of flexibility in his/her budgetary administration. They may generally be approved for one of four reasons. First, a budgetary mistake may have been made in the approved budget. Because the budget cycle must begin so early in the year, it is very easy to overlook certain items which should have been included, or to over and/or underestimate the expenses or need for certain other items. A second reason for which transfers should be approved is emergency purchases. In many instances, equipment, supply, or maintenance costs must be incurred at a higher level than could have been anticipated due to a breakdown of equipment, the assumption of a new service, or unusually large contract prices.

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

Finally, a municipal organization needs to be dynamic to respond to change. Often this requires moving funds 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 forward in the next year's budget, a valuable revenue in maintaining service levels and avoiding tax rate increases. The more that can be accrued in one year, the easier the budget process will be the next year.

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

### Encumbrances

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

### Policies

6. The City Manager is authorized to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority includes the authority to correct inter-programmatic budgeting and accounting allocations. The budgetary level of control is at the fund level.
6. The City Manager has the authority to adjust the adopted budget to correct scrivener's errors.
7. A receipt of revenue from a source not anticipated in the budget and received for a particular purpose including, but not limited to, grants, donations, gifts, or reimbursement for damages, may be appropriated by the City Manager and expenditures provided for in the budget.
8. The City Manager is hereby authorized to create a suspension reserve account in each fund and, further, authorized to transfer funds across appropriation centers into said accounts.

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

1. The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the

standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

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

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

## Financial Summaries Funds and Details of Principal Funds, FY 10-11 Budget

### Consolidated Budget Summary FY 10-11 Summary of Funds

Description	Recommended Budget
<b>BEGINNING FUND BALANCE - ALL FUNDS</b>	<b><u><u>\$13,421,079</u></u></b>
REVENUES - ALL FUNDS	
Property Taxes	\$22,150,811
Franchise Fees	\$5,520,000
Intergovernmental Revenue	\$10,224,178
Utility Taxes	\$10,667,000
Fuel Taxes	\$2,276,966
Fines and Forfeitures	\$493,000
Licenses & Permits	\$8,171,000
Miscellaneous	\$9,521,353
Charges for Services	\$4,379,409
Grants and Loans	\$56,671,190
Impact Fees	\$481,000
Interfund Transfers	\$10,079,744
<b>TOTAL REVENUES - ALL FUNDS</b>	<b><u><u>\$140,635,652</u></u></b>
<b>TOTAL RESOURCES AVAILABLE - ALL FUNDS</b>	<b><u><u>\$154,056,731</u></u></b>
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personal Services	\$50,731,361
Operating Expenses (Incl. Debt Service)	\$46,737,892
Total Operating Expenditures – Including Debt Service	<b><u><u>\$97,469,252</u></u></b>
Capital Outlay	\$56,587,478
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b><u><u>\$154,056,731</u></u></b>
<b>ENDING FUND BALANCE</b>	<b><u><u>\$0</u></u></b>

## Summary of Funds General Fund Budget Summary - FY 10-11

Description	Recommended Budget
<b>BEGINNING FUND BALANCE</b>	<u><u>\$7,887,107</u></u>
<b>REVENUES - GENERAL FUND</b>	
Property Taxes	\$22,150,811
Franchise Fees	\$5,520,000
Intergovernmental Revenue	\$9,228,984
Utility Taxes	\$10,667,000
Fines and Forfeitures	\$475,000
Public Safety	\$1,406,409
Licenses, Fees & Permits	\$1,771,000
Miscellaneous	\$8,760,524
Culture & Recreation	\$2,973,000
Grants and Loans	\$1,022,441
Interfund Transfers	\$1,495,968
<b>TOTAL REVENUES</b>	<u><u>\$65,471,137</u></u>
<b>TOTAL RESOURCES AVAILABLE - GENERAL FUND</b>	<u><u>\$73,358,244</u></u>
<b>EXPENDITURES</b>	
Legislative	\$633,970
City Manager	\$1,053,991
Media & Special Events	\$2,357,133
City Clerk	\$403,293
Finance	\$762,230
Human Resources	\$919,901
City Attorney	\$550,343
Crossing Guards	\$767,455
Police	\$32,142,862
Code Enforcement	\$1,651,535
Parks & Recreation	\$7,705,910
Purchasing	\$343,387
Information Technology	\$2,444,137
Fleet	\$1,841,318
Non-Departmental	\$19,780,779
<b>TOTAL EXPENDITURES</b>	<u><u>\$73,358,244</u></u>
<b>ENDING GENERAL FUND BALANCE</b>	<u><u>\$0</u></u>

**Summary of Funds  
Transportation Fund Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING FUND BALANCE</b>	<u><u>\$0</u></u>
<b>REVENUES - TRANSPORTATION FUND</b>	
Fuel Taxes	\$2,276,966
State Revenue Sharing	\$995,194
Grants	\$1,045,000
Permits	\$70,000
Miscellaneous Revenues/Interest	\$14,050
Interfund Transfers	<u>\$250,132</u>
<b>TOTAL REVENUES</b>	<b>\$4,651,342</b>
<b>TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND</b>	<u><u>\$4,651,342</u></u>
<b>EXPENDITURES - TRANSPORTATION FUND</b>	
Administration Division	\$1,521,743
Keep Miami Gardens Beautiful Division	\$249,553
Streets Division	<u>\$2,880,046</u>
<b>TOTAL EXPENDITURES</b>	<b>\$4,651,342</b>
<b>ENDING TRANSPORTATION FUND BALANCE</b>	<u><u>\$0</u></u>

**Summary of Funds  
Development Services Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>
<b>REVENUES - DEVELOPMENT SERVICES FUND</b>	
Planning & Zoning Permit Fees and Charges	\$235,000
Building Permit Fees/Charges	\$2,700,000
Other Revenues	\$75,980
Operating Transfer from General Fund	\$103,691
<b>TOTAL REVENUES</b>	<b>\$3,114,671</b>
<b>TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND</b>	<b>\$3,114,671</b>
<b>EXPENDITURES - DEVELOPMENT SERVICES FUND</b>	
Planning & Zoning Department	\$810,501
Building Department	\$2,304,170
<b>TOTAL EXPENDITURES</b>	<b>\$3,114,671</b>
<b>ENDING DEVELOPMENT SERVICES FUND BALANCE</b>	<b>\$0</b>

**Summary of Funds  
Capital Projects Fund Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING CAPITAL PROJECT FUND BALANCE</b>	<b>\$0</b>
<b>REVENUES - CIP FUND</b>	
From General Fund	\$972,061
Grants	\$0
City Bonds/Loans/Impact Fees (From Special Revenue Fund)	\$53,315,000
Interest and Miscellaneous	\$250,000
<b>TOTAL REVENUES</b>	<b>\$54,537,061</b>
<b>TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND</b>	<b>\$54,537,061</b>
<b>EXPENDITURES - CIP FUND</b>	
Capital Projects Operations	\$1,247,061
Capital Projects	\$53,290,000
<b>TOTAL EXPENDITURES</b>	<b>\$54,537,061</b>
<b>ENDING CAPITAL PROJECT FUND BALANCE</b>	<b>\$0</b>

**Summary of Funds  
Special Revenue Fund Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING SPECIAL REVENUE FUND BALANCE</b>	<u><u>\$334,299</u></u>
<b>REVENUES - SPECIAL REVENUE FUND</b>	
L.E.T.T.F.	\$18,000
Impact Fees	<u>\$481,000</u>
<b>TOTAL REVENUES</b>	<b>\$499,000</b>
<b>TOTAL FUNDS AVAILABLE - SPECIAL REVENUE FUND</b>	<u><u>\$833,299</u></u>
<b>EXPENDITURES - SPECIAL REVENUE FUND</b>	
Transfers	\$315,000
Impact Fees	\$0
Miscellaneous	\$15,000
Reserve	<u>\$503,299</u>
<b>TOTAL EXPENDITURES</b>	<b>\$833,299</b>
<b>ENDING SPECIAL REVENUE FUND BALANCE</b>	<u><u>\$0</u></u>

**Summary of Funds  
Stormwater Utility Fund Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING STORMWATER FUND BALANCE</b>	<u><u>\$954,737</u></u>
<b>REVENUES - STORMWATER FUND</b>	
Utility Fees	\$3,395,000
Miscellaneous	\$105,000
Stormwater Grant	<u>\$87,073</u>
<b>TOTAL REVENUES</b>	<b>\$3,587,073</b>
<b>TOTAL FUNDS AVAILABLE - STORMWATER FUND</b>	<u><u>\$4,541,810</u></u>
<b>EXPENDITURES - STORMWATER FUND</b>	
Salaries & Fringes	\$968,053
Operating Expenditures	\$1,163,596
Capital Outlay	\$1,394,257
Transfers	\$309,061
Debt Service	<u>\$706,843</u>
<b>TOTAL EXPENDITURES</b>	<b>\$4,541,810</b>
<b>ENDING STORMWATER FUND BALANCE</b>	<u><u>\$0</u></u>

**Summary of Funds  
Community Development Block Grant  
Fund Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING CDBG FUND BALANCE</b>	<u><u>\$3,996,488</u></u>
<b>REVENUES - CDBG FUND</b>	
Grants	\$1,516,676
Program Revenue	\$0
Interest	\$0
Miscellaneous	\$0
<b>TOTAL REVENUES</b>	<u><u>\$1,516,676</u></u>
<b>TOTAL FUNDS AVAILABLE - CDBG FUND</b>	<u><u>\$5,513,164</u></u>
<b>EXPENDITURES - CDBG</b>	
Admin Division Operating Expenditures	\$1,433,423
Rehabilitation Division	\$83,253
NSP-1	\$3,373,078
ARRA Energy Grant	\$623,410
<b>TOTAL EXPENDITURES</b>	<u><u>\$5,513,164</u></u>
<b>ENDING CDBG FUND BALANCE</b>	<u><u>\$0</u></u>

**Summary of Funds  
State Housing Initiative Partnership Grant  
Fund Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING SHIP FUND BALANCE</b>	<u><u>153,928</u></u>
REVENUES - SHIP FUND	
Grants	\$0
Program Revenue	\$0
Miscellaneous	<u>\$800</u>
<b>TOTAL REVENUES</b>	<u><b>\$800</b></u>
<b>TOTAL FUNDS AVAILABLE - CDBG FUND</b>	<u><u>\$154,728</u></u>
EXPENDITURES - SHIP FUND	
Operating Expenditures	<u>\$154,728</u>
<b>TOTAL EXPENDITURES</b>	<u><b>\$154,728</b></u>
<b>ENDING SHIP FUND BALANCE</b>	<u><u>\$0</u></u>

**Summary of Funds  
Law Enforcement Trust Fund  
Fund Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING LETF FUND BALANCE</b>	<u><u>\$94,520</u></u>
<b>REVENUES - LETF FUND</b>	
Confiscations	<u>\$0</u>
<b>TOTAL REVENUES</b>	<b>\$0</b>
<b>TOTAL FUNDS AVAILABLE - LETF FUND</b>	<u><u>\$94,520</u></u>
<b>EXPENDITURES - LETF FUND</b>	
Salaries & Fringes	\$55,000
Operating Expenses	\$15,250
Reserve	<u>\$24,270</u>
<b>TOTAL EXPENDITURES</b>	<b>\$94,520</b>
<b>ENDING LETF FUND BALANCE</b>	<u><u>\$0</u></u>

**Summary of Funds  
Debt Service Fund  
Fund Budget Summary  
FY 10-11**

<b>Description</b>	<b>Recommended Budget</b>
<b>BEGINNING DEBT SERVICE FUND BALANCE</b>	<u><u>\$0</u></u>
<b>REVENUES - DEBT SERVICE FUND</b>	
Transfers In	<u>\$7,257,892</u>
<b>TOTAL REVENUES</b>	<b><u>\$7,257,892</u></b>
<b>TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND</b>	<b><u><u>\$7,257,892</u></u></b>
<b>EXPENDITURES - DEBT SERVICE FUND</b>	
Operating Expenditures	<u>\$7,257,892</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$7,257,892</u></b>
<b>ENDING DEBT SERVICE FUND BALANCE</b>	<u><u>\$0</u></u>

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

Est. 10/1/2010

Revenues	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Revenues</b>			
Ad Valorem Taxes	22,800,000	22,150,811	Rollback + New Construction @ 95%
<b>Franchise Fees</b>			
Electric Franchise Fee	4,400,000	4,400,000	Staff Estimate
Gas Franchise Fee	200,000	200,000	Staff Estimate
Solid Waste Franchise Fee	850,000	875,000	Staff Estimate
Towing Franchise Fee	40,000	45,000	Police-Ordered Towing
<b>Utility Services Taxes</b>			
Electric Utility Tax	5,100,000	5,494,000	Staff Estimate
Water Utility Tax	952,000	960,000	Staff Estimate
Gas Utility Tax	202,000	215,000	Staff Estimate
Communications Services Tax	3,998,000	3,998,000	Staff estimate based on actual collections
<b>License, Fees &amp; Permits</b>			
City Business Licenses	950,000	970,000	Staff Estimate
Certificates of Use	375,000	385,000	Staff Estimate
Certificate of Re-Occupancy	57,000	60,000	Staff Estimate
Landlord Permits	195,000	205,000	Staff Estimate
Lien Searches	58,000	65,000	Staff Estimate
Lien Reduction Applications	25,000	35,000	Staff Estimate
Alarm Permit Fees	35,000	45,000	Staff Estimate
Bid Spec Fees	6,000	6,000	Staff Estimate
<b>Intergovernment Revenue</b>			
<b>State Shared Revenues</b>			
State Revenue Sharing	2,300,000	2,434,984	State provided estimate @ 70.98%
Alcoholic Beverage Licenses	23,000	24,000	State Provided Estimate
Half-Cent Sales Tax	6,400,000	6,600,000	State Provided Estimate Adjusted
<b>Shared Revenues: Other</b>			
County Occupational Licenses	166,000	170,000	Staff Estimate
<b>Internal Charges For Services</b>			
Ovrhd Chg to Trans. Fund	281,728	460,073	Ovrhd Chg to Trans.
Ovrhd Chg to Dvlpt Svcs Fund	277,637	596,617	Ovrhd Chg to Dvlpt Services Fund
Ovrhd Chg to Capital Projects Fund	0	223,946	Ovrhd Chg to Capital Projects Fund
Ovrhd Chg to Stmwtr Fund	181,003	165,332	Ovrhd Chg to Stormwater Fund
Ovrhd Chg to CDBG Fund	78,000	50,000	Ovrhd Chg to CDBG Fund
Ovrhd Chg to General Svcs Fund	550,177	0	Consolidated with General Fund
<b>Public Safety</b>			
Byrne Grant	1,011,379	182,657	DOJ Grants (ARRA & Local Solicitation)
Child Safety/Bicycle Grants	20,000	0	Children's Trust
COPS Tech Grant	771,882	764,784	3-year grant
Traffic Fines	200,000	235,000	Staff Estimate
Parking Fines	27,000	30,000	Staff Estimate
School Crossing Guards 1	12,000	13,000	Staff Estimate
School Crossing Guards 2	350,000	355,000	Staff Estimate
Public Safety	2,500	2,500	Staff Estimate
Off Duty Revenues	862,000	965,909	Staff Estimate
Police Services	65,000	70,000	Staff Estimate
<b>Culture &amp; Recreation Fees</b>			
Parks and Recreation	450,000	335,000	Staff Estimate
Sports Programs	100,000	225,000	Staff Estimate
Family Rentals	32,000	46,000	Staff Estimate
Pool Admissions	6,100	6,000	Staff Estimate
Special Events	4,000	5,000	Staff Estimate
Special Event Vendors	0	1,000	Staff Estimate
Community Center Memberships	0	45,000	Staff Estimate
MLK Donations	9,000	10,000	Staff Estimate
MLK Vendors	5,720	5,000	Staff Estimate
Jazz Festival	2,100,546	2,150,000	Includes ticket sales
Jazz Vendors	123,370	125,000	Staff Estimate
Children's Trust Grants	597,574	75,000	Admin & Staff Reimbursement
CMG Junior Council	9,500	10,000	Staff Estimate
Miss Miami Gardens	11,312	10,000	Other Special Events

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

Est. 10/1/2010

Revenues- Con't	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Fines and Forfeitures</b>			
Local Code Violations	200,000	200,000	Staff Estimate
Nuisance Abatement Fines	1,800	10,000	Staff Estimate
<b>Interest and Other Earnings</b>			
Interest	140,000	150,000	@<1%
Warren Henry Payment	328,904	0	
Bus Shelter Franchise Income	97,000	50,000	CEMUSA, Inc.
Contributions & Donations	10,250	6,000	
Rent - Church Site	6,000	0	
<b>Other</b>			
Insurance Reimbursement	150,000	150,000	Staff Estimate
Rebates	50,000	65,000	Staff Estimate
Sale of Fixed Assets	26,582	18,000	Staff Estimate
Sale of Other Assets	7,500	5,000	Staff Estimate
Lien Reduction Payments	325,000	300,000	Staff Estimate
Recording Fees	1,800	3,000	Staff Estimate
Lot Clearing	0	55,000	Staff Estimate
Other Miscellaneous Revenues	95,000	115,000	Staff Estimate
Grants & Donations, Other	18,500	10,000	Staff Estimate
Passport Fees	22,000	25,000	Staff Estimate
Lobbyist Registration Fees	5,750	6,000	Staff Estimate
Proceeds of Long Term Debt	185,300	0	Staff Estimate
Operating Reimbursement from Bonds	250,000	60,000	
Election Qualifying Fees	1,920	0	
Red Light Camera Fees	2,680,000	6,620,024	Staff Estimate
Red Light Special Master	35,000	0	Staff Estimate
Calder Revenue	740,000	1,122,500	Staff Estimate
Consolidation of Gen. Svcs. Fund	632,029	0	
<b>Fund Balance Forward</b>			
Fund Balance Reserve	9,588,605	7,887,107	Est. Reserve Balance Forward

**TOTAL GENERAL FUND REVENUE**

**\$72,870,368**

**\$73,358,244**

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### LEGISLATIVE DEPARTMENT

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	121,744	146,938	
Overtime	1,400	500	
Mayor's Salary	42,324	42,000	
Council Salaries	73,385	72,000	
<b>Fringe Benefits</b>			
FICA	17,972	20,155	
Retirement	24,261	28,470	
Life and Health Insurance	50,468	57,032	
Workers' Compensation	454	546	
ICMA Deferred	1,747	2,029	
<b>Operating Expen/Expenses</b>			
Professional Services	137,000	0	Lobbyists
Travel and Per Diem	6,000	6,000	
Education	2,500	2,000	
Communications & Freight	0	11,600	
Postage	130	100	
Promotional Activities	7,000	2,500	
Rentals & Lease	3,477	3,800	
Mayor's Expense Account	14,400	14,400	
Seat 1 Expense Account	14,400	14,400	
Seat 2 Expense Account	14,400	14,400	
Seat 3 Expense Account	14,400	14,400	
Seat 4 Expense Account	14,400	14,400	
Seat 5 At Large Expense	14,400	14,400	
Seat 6 At Large Expense	14,400	14,400	
Office Supplies	1,750	2,000	
Operating Supplies	1,400	8,000	
Other Operating Expenses	8,700	0	
Books, Publications, and Dues	31,000	35,000	MD League, FLC
CMG Junior Council	18,254	7,500	
Aid to Community Organizations	85,000	80,000	\$70k school compact; \$10 others
Commission on Women	8,000	5,000	
<b>Total Legislative</b>	<b>\$744,766</b>	<b>\$633,970</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### OFFICE OF THE CITY MANAGER

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	727,698	748,670	
Overtime	1,800	300	
Special Pay	18,743	18,600	Auto/Cell Allowances
<b>Fringe Benefits</b>			
FICA	48,884	54,054	
Retirement	89,500	99,200	
Life and Health Insurance	65,001	68,084	
Workers' Compensation	2,639	2,770	
ICMA Defered	31,003	32,413	
<b>Operating Expen/Expenses</b>			
Professional Services	9,800	0	
Travel and Per Diem	100	100	
Postage & Freight	280	0	
Printing & Binding	7,900	7,700	Budget document
Special Events	0	10,000	Employee Hoilday Party
Office Supplies	6,000	3,000	
Operating Supplies	2,500	5,000	
Education & Training	1,000	100	
Books, Publications, and Dues	3,900	4,000	ICMA for 4
Other Operating Expenses	10,000	0	
<b>Total City Manager</b>	<b>\$1,026,748</b>	<b>\$1,053,991</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### OFFICE OF THE CITY MANAGER

##### Media and Special Events Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	161,849	161,224	
Overtime	5,000	5,000	
Special Pay	4,232	4,201	Car/cell allowance
<b>Fringe Benefits</b>			
FICA	13,082	13,236	
Retirement	16,726	17,896	
Life and Health Insurance	16,673	17,584	
Workers' Compensation	670	588	
ICMA Deferred	3,062	2,604	
<b>Operating Expen/Expenses</b>			
Professional Services	133,011	90,000	
Travel and Per Diem	5,000	4,500	
Postage & Freight	1,500	1,200	
Rentals and Leases	7,400	4,400	
Insurance	10,236	12,000	
Printing & Binding	30	7,000	
Special Events	2,287,197	2,000,000	
Advertising	13,776	6,000	
Office Supplies	4,700	5,000	
Operating Supplies	300	2,000	
Books, Publications, and Dues	1,564	1,000	
Other Operating Expenses	3,600	0	
Education & Training	1,674	1,700	
<b>Total Media &amp; Special Events</b>	<b>\$2,691,282</b>	<b>\$2,357,133</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### OFFICE OF THE CITY CLERK

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	250,413	262,206	
Overtime	3,960	2,000	
Special Pay	2,419	2,401	
<b>Fringe Benefits</b>			
FICA	20,222	20,850	
Retirement	29,440	32,645	
Life and Health Insurance	29,597	32,518	
Workers' Compensation	931	963	
ICMA Deferred	7,549	7,810	
<b>Operating Expen/Expenses</b>			
Professional Services	1,275	3,500	Transcriptions/Codification
Other Contractual	9,000	7,500	
Travel and Per Diem	1,500	1,800	
Postage	500	100	
Election	3,000	3,000	
Legal Advertising	22,000	18,000	Legal Ads
Office Supplies	1,800	1,800	
Operating Supplies	500	2,500	
Education & Training	2,500	2,500	
Books, Publications, and Dues	600	1,200	
Other Operating Expenses	1,773	0	
<b>Total City Clerk</b>	<b>\$388,979</b>	<b>\$403,293</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### FINANCE DEPARTMENT

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	488,670	501,604	
Overtime	2,500	2,000	
Special Pay	6,441	5,400	
<b>Fringe Benefits</b>			
FICA	38,984	39,886	
Retirement	53,952	60,034	
Life and Health Insurance	36,648	34,340	
Workers' Compensation	1,806	1,856	
ICMA Deferred	11,982	12,500	
<b>Operating Expen/Expenses</b>			
Professional Services	21,210	18,000	
Accounting and Auditing	64,500	67,500	Annual Audit
Travel and Per Diem	1,315	2,020	
Postage & Freight	200	200	
Rentals and Leases	1,096	1,120	
Printing & Binding	1,000	2,880	
Office Supplies	2,200	2,000	
Operating Supplies	3,000	2,440	
Other Operating Expenses	500	0	
Books, Publications, and Dues	1,500	1,450	
Education & Training	10,000	7,000	
<b>Total Finance</b>	<b>\$747,504</b>	<b>\$762,230</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### HUMAN RESOURCES DEPARTMENT

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	540,594	613,449	
Overtime	300	0	
Special Pay	2,419	2,400	
<b>Fringe Benefits</b>			
FICA	42,686	48,653	
Retirement	58,793	71,713	
Life and Health Insurance	60,795	73,534	
Workers' Compensation	2,131	2,270	
ICMA Deferred	14,672	16,082	
<b>Operating Expen/Expenses</b>			
Professional Services	10,000	10,000	Employee Assistance Program
Background Verifications	13,000	10,000	
Drug/Physical Exams	16,000	15,000	
Psychological Exams	9,000	9,000	For police
Travel and Per Diem	3,000	2,500	
Postage & Freight	200	0	Postage
Rentals & Leases	3,063	3,300	
Printing & Binding	14,751	5,000	
Legal Advertising	4,000	3,000	Job advertising
Office Supplies	3,000	3,000	
Operating Supplies	4,500	5,000	
Books, Publications, and Dues	1,000	1,000	
Education & Training	21,400	25,000	citywide for safety/communicaitons etc
<b>Total Human Resources</b>	<b>\$825,304</b>	<b>\$919,901</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### CITY ATTORNEY DEPARTMENT

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	354,899	363,595	
Special Pay	12,060	12,000	
FICA	28,489	26,261	
Retirement	43,135	46,915	
Life and Health Insurance	29,345	32,964	
Workers' Compensation	1,296	1,341	
ICMA Deferred	5,441	6,067	
<b>Operating Expen/Expenses</b>			
Professional Services	100,000	35,000	For Litigation
Other Contractual	700	2,000	
Travel and Per Diem	1,000	1,500	
Postage and Freight	7	200	
Rentals and Leases	3,000	3,500	
Advertising	0	500	
Office Supplies	3,000	3,000	
Operating Supplies	5,592	7,500	
Other Operating Supplies	3,700	0	
Books, Publications, and Dues	5,000	5,000	
Education & Training	1,500	3,000	
<b>Total City Attorney</b>	<b>\$598,164</b>	<b>\$550,343</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police School Crossing Guard Program Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	126,019	126,875	
Other Salaries and Wages	506,047	453,800	60 school crossing guards
Overtime	2,726	2,000	
Special Pay	3,629	3,600	
<b>Fringe Benefits</b>			
FICA	48,951	44,980	
Retirement	63,635	62,731	
Life and Health Insurance	19,141	20,200	
Workers' Compensation	29,527	32,261	
Unemployment Compensation	15,000	0	
ICMA Deferred Comp	1,456	1,703	
<b>Operating Expen/Expenses</b>			
Travel and Per Diem	2,500	2,500	
Postage and Freight	100	100	
Rentals and Leases	1,800	2,300	
Advertising	300	300	
Office Supplies	1,000	1,000	
Operating Supplies	5,000	7,000	
Uniforms	7,000	5,000	
Books, Publications, and Dues	100	280	
Education & Training	700	825	
<b>Total School Crossing Guards</b>	<b>\$834,631</b>	<b>\$767,455</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police Administration Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	1,073,110	1,108,919	
Overtime	41,500	30,000	
Special Pay	22,125	29,830	
Off Duty Services	7,000	7,000	
<b>Fringe Benefits</b>			
FICA	82,052	89,561	
Retirement	217,347	235,784	
Life and Health Insurance	64,404	65,863	
Workers' Compensation	33,870	34,680	
ICMA Deferred Benefit	23,577	25,169	
<b>Operating Expen/Expenses</b>			
Professional Services	26,000	25,000	
Other Contractual	14,000	12,000	
Travel and Per Diem	10,000	5,000	
Communications	37,000	40,000	
Postage & Freight	6,000	6,000	
Utilities	93,431	93,000	
Rentals and Leases	35,000	35,000	
Repairs and Maintenance	90	2,000	
Printing & Binding	2,000	2,000	
Office Supplies	10,000	11,000	
Operating Supplies	25,000	58,000	
Other Operating Expenses	66,000	0	
Uniforms	0	1,000	
Books, Publications, and Dues	5,732	5,000	
Education & Training	6,500	80,000	Consolidated for all police divisions
<b>Capital Outlay</b>			
Machinery and Equipment	131,439	0	
<b>Total Police</b>	<b>\$2,033,177</b>	<b>\$2,001,806</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police Investigations Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	5,480,913	5,728,094	
Overtime	1,097,272	675,000	
Special Pay	234,363	122,331	
Off Duty Services	130,602	130,602	
<b>Fringe Benefits</b>			
FICA	522,839	514,661	
Retirement	1,354,900	1,421,812	
Life and Health Insurance	497,165	541,491	
Workers' Compensation	251,952	215,356	
ICMA Deferred Benefit	182,703	182,358	
<b>Operating Expen/Expenses</b>			
Professional Services	0	2,000	
Investigations	6,500	7,500	
Travel and Per Diem	650	0	
Rentals and Leases	74,000	75,800	
Office Supplies	10,000	10,000	
Operating Supplies	16,000	16,000	
Other Operating Expenses	1,500	0	
Education & Training	18,000	0	
<b>Total Police</b>	<b>\$9,879,359</b>	<b>\$9,643,005</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police Operations Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	9,560,299	9,458,295	
Overtime	1,280,039	775,000	
Special Pay	450,718	243,923	
Off Duty Services	575,000	679,706	
<b>Fringe Benefits</b>			
FICA	896,519	853,157	
Retirement	2,274,053	2,322,542	
Life and Health Insurance	952,359	1,003,597	
Workers' Compensation	413,138	374,718	
Unemployment Compensation	500	0	
ICMA Deferred Benefit	226,666	223,783	
<b>Operating Expen/Expenses</b>			
Professional Services	2,000	0	
Other Contractual	5,000	7,500	
Travel and Per Diem	3,000	0	
Rentals & Leases	500		
Repairs & Maintenance	1,500	3,500	
Printing and Binding	0	1,500	
Office Supplies	6,000	10,000	
Operating Supplies	34,100	15,000	
Other Operating Expenses	43,334	0	
Education & Training	55,000	0	
Uniforms	300	0	
<b>Capital Outlay</b>			
Software over \$5k	45,300	0	
<b>Total Police</b>	<b>\$16,825,325</b>	<b>\$15,972,221</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### PUBLIC SAFETY DEPARTMENT

##### Police Support Services Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	2,025,071	2,127,241	
Overtime	350,000	235,000	
Special Pay	47,743	17,700	
Off Duty Services	22,000	0	
<b>Fringe Benefits</b>			
FICA	184,820	188,299	
Retirement	301,286	334,617	
Life and Health Insurance	266,902	275,127	
Workers' Compensation	74,323	69,487	
ICMA Deferred Benefit	48,733	55,739	
<b>Operating Expen/Expenses</b>			
Professional Services	36,000	106,000	
Other Contractual	41,149	30,000	
Travel and Per Diem	433	0	
Rentals & Leases	9,700	8,000	
Repairs & Maintenance	61,000	45,000	
Printing & Binding	5,000	9,000	
Software License	4,851	0	
Office Supplies	9,000	10,000	
Operating Supplies	55,000	70,000	
Other Operating Expenses	21,815	0	
Uniforms	52,000	60,000	
Small Tools & Equip.	0	10,000	
Books, Publications, Dues	500	1,000	
Education & Training	21,083	0	
<b>Total Police</b>	<b>\$3,638,409</b>	<b>\$3,652,210</b>	

*City of Miami Gardens*

FY 2010-2011 Annual Budget

General Fund

**PUBLIC SAFETY DEPARTMENT**  
Cops Grant

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	541,957	517,566	
Overtime	0	0	
Special Pay	0	98,240	
<b>Fringe Benefits</b>			
FICA	43,010	46,938	
Retirement	94,227	101,538	
Life and Health Insurance	55,094	66,271	
Workers' Compensation	21,374	23,141	
ICMA Deferred Benefit	16,220	19,926	
<b>Total Police</b>	<b>\$771,882</b>	<b>\$873,620</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### CODE ENFORCEMENT DEPARTMENT

#### Expenditures

	Estimated 2010 Budget	MANAGER'S 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	1,141,348	1,036,699	
Overtime	20,000	20,000	
Special Pay	11,728	9,000	
<b>Fringe Benefits</b>			
FICA	90,353	81,242	
Retirement	121,251	116,144	
Life and Health Insurance	152,017	158,861	
Workers' Compensation	31,105	30,358	
Unemployment Compensation	12,000	0	
ICMA Deferred	15,914	17,691	
<b>Operating Expen/Expenses</b>			
Professional Services	38,000	40,000	Special Masters, Lien Searches, etc
Other Contractual	51,854	55,000	Lot clearing
Travel and Per Diem	3,000	3,000	
Postage	8,000	11,000	
Rental & Leases	11,100	8,162	
Repairs & Maintenance	1,500	2,464	
Printing & Binding	7,260	10,000	
Office Supplies	8,500	10,000	
Operating Supplies	22,000	20,000	
Other Operating Expenses	3,500	0	
Uniforms	8,200	8,000	
Books, Publications, and Dues	1,609	1,914	
Education & Training	16,000	12,000	
<b>Total Code Enforcement</b>	<b>\$1,776,239</b>	<b>\$1,651,535</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### PARKS & RECREATION DEPARTMENT

##### Recreation Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	1,920,029	1,969,023	
Overtime	15,000	15,000	
Special Pay	33,980	31,645	
<b>Fringe Benefits</b>			
FICA	151,831	154,176	
Retirement	185,561	193,992	
Life and Health Insurance	154,265	227,824	
Workers' Compensation	84,144	80,827	
Unemployment Compensation	18,000	0	
ICMA Deferred	15,619	19,618	
<b>Operating Expen/Expenses</b>			
Professional Services	116,983	90,000	Speciality programs
Other Contractual	190,000	190,000	transportation, kids meals
Pool Operations Contract	290,000	175,000	Pool Operations Contract
Travel and Per Diem	3,750	4,500	
Postage & Freight	3,600	8,000	
Rentals and Leases	81,940	73,000	Storage containers, carts, etc
Repairs & Maintenance	12,550	10,000	
Printing & Binding	31,816	22,500	
Legal Advertising	2,500	5,000	
Office Supplies	12,016	10,000	
Operating Supplies	162,185	215,000	Tables, barriers, fields, after school, chems
Other Operating Expenses	173,862	0	Meals, camp, tents, admissions, seniors
Uniforms & Safety Shoes	20,000	20,000	Staff and summer campers
Small Tools, Equipemnt	17	2,000	
Books, Publications, and Dues	27,580	29,000	
Education & Training	19,000	8,000	Ed. Reimb., CPR, WSI, ParksAssn., misc
<b>Capital Outlay</b>			
Imprvmts Other than Bldgs	26,493	25,000	
Small Projects	0	20,000	Resurface Courts, etc
Children's Trust Grant	0	75,000	
Sports Programming	580,000	350,000	Year-round sports programming
<b>Total P&amp;R Recreation</b>	<b>\$4,332,721</b>	<b>\$4,024,105</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### PARKS & RECREATION DEPARTMENT

##### Maintenance Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	912,452	1,000,554	
Overtime	15,000	10,000	
Special Pay	9,540	9,600	
<b>Fringe Benefits</b>			
FICA	71,966	77,865	
Retirement	91,927	108,796	
Life and Health Insurance	140,605	168,037	
Workers' Compensation	63,196	65,547	
Unemployment Compensation	3,800	0	
ICMA Deferred	9,933	10,206	
<b>Operating Expen/Expenses</b>			
Professional Services	30,000	20,000	Playground Safety Inspections, etc
Other Contractual	105,000	120,000	Dumpsters, storage, etc
Parks Maintenance Contract	5,000	9,500	Debris Hauling
Travel and Per Diem	600	600	
Utilities	390,000	370,000	Lighting, etc.
Rentals & Leases	26,000	20,000	Uniforms
Repairs & Maintenance	29,000	34,000	
Office Supplies	1,500	1,500	
Operating Supplies	112,164	95,000	Fertilizer, clay, etc.
Other Operating Expenses	11,520	0	
Uniforms/Safety Shoes	12,000	10,000	
Small Tools, Equipment	5,000	6,000	Hand tools, chainsaws, etc
Landscaping Supplies/Materials	50,000	50,000	Chemicals, plant materials
Books, Publications, and Dues	500	500	
Education & Training	3,500	1,000	
<b>Capital Outlay</b>			
Imprvmts Other than Bldgs	0	5,000	
Machinery & Equipment	16,543	11,000	
<b>Total P&amp;R Maintenance</b>	<b>\$2,116,746</b>	<b>\$2,204,705</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### PARKS & RECREATION DEPARTMENT

##### Community Center Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	130,164	616,196	
Overtime	70	5,000	
Special Pay	972	2,400	
<b>Fringe Benefits</b>			
FICA	10,011	49,568	
Retirement	10,146	63,186	
Life and Health Insurance	16,913	121,392	
Workers' Compensation	5,657	23,858	
ICMA Deferred	1,356	32,000	
<b>Operating Expen/Expenses</b>			
Professional Services	8,000	75,000	
Other Contractual	0	115,000	
Pool Operations Contract	0	110,000	
Travel and Per Diem	0	1,000	
Postage	500	3,000	
Utilities	15,000	125,000	
Rents and Leases	1,000	5,000	
Office Supplies	2,000	5,000	
Operating Supplies	55,000	110,000	
Other Operating Expenses	10,000	0	
Uniforms & Safety Shoes	2,000	5,000	
Small Tools, Equipemnt	1,000	3,000	
Landscaping Supplies/Materials	2,000	4,000	
Education & Training	0	2,500	
<b>Total P&amp;R Recreation</b>	<b>\$271,789</b>	<b>\$1,477,100</b>	

# City of Miami Gardens

FY 2010-2011 Annual Budget

**General Fund**

## PARKS & RECREATION DEPARTMENT

Children Trust Grant

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	152,184	0	
Overtime	180	0	
Special Pay	554	0	
<b>Fringe Benefits</b>			
FICA	10,461	0	
Retirement	13,407	0	
Life and Health Insurance	13,983	0	
Workers' Compensation	6,628	0	
ICMA Deferred	29	0	
<b>Operating Expen/Expenses</b>			
Professional Services	252,389	0	
Travel and Per Diem	1,500	0	
Utilities	12,163	0	
Rents and Leases	1,500	0	
Repairs & Maintenance	6,000	0	
Office Supplies	15,779	0	
Operating Supplies	30,599	0	
Other Operating Expenses	5,218	0	
<b>Total P&amp;R Recreation</b>	<b>\$522,574</b>	<b>\$0</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### GENERAL SERVICES DEPARTMENT

##### Purchasing Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	0	243,746	
Overtime	0	0	
Special Pay	0	1,800	
<b>Fringe Benefits</b>			
FICA	0	18,961	
Retirement	0	26,251	
Life and Health Insurance	0	31,002	
Workers' Compensation	0	902	
ICMA Deferred	0	5,281	
<b>Operating Expen/Expenses</b>			
Travel and Per Diem	0	2,300	
Postage	0	100	
Rents and Leases	0	3,779	
Printing & Binding	0	500	
Advertising	0	1,000	
Office Supplies	0	500	
Operating Supplies	0	100	
Books, Publications & Dues	0	3,165	
Education & Training	0	4,000	
<b>Total Purchasing</b>	<b>\$0</b>	<b>\$343,387</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### GENERAL SERVICES DEPARTMENT

##### Information Technology Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	0	709,743	
Overtime	0	25,000	
Special Pay	0	13,199	
<b>Fringe Benefits</b>			
FICA	0	57,984	
Retirement	0	85,714	
Life and Health Insurance	0	80,937	
Workers' Compensation	0	2,680	
ICMA Deferred	0	17,680	
<b>Operating Expen/Expenses</b>			
Professional Services	0	95,000	
Operating Expenses	0	20,000	
Telephone Services	0	202,400	
Postage & Freight	0	150	
Repairs and Maintenance Services	0	155,000	
Software License	0	250,100	
Office Supplies	0	2,000	
Other Operating Expenses	0	53,000	
Computers	0	125,000	
Books, Publications & Dues	0	2,000	
Education & Training	0	17,000	
<b>Capital Outlay</b>			
Computer Hardware Upgrade	0	75,000	
Computer Software	0	454,550	
<b>Total IT</b>	<b>\$0</b>	<b>\$2,444,137</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### GENERAL SERVICES DEPARTMENT

##### Fleet Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	0	160,428	
Overtime	0	500	
Special Pay	0	1,200	
<b>Fringe Benefits</b>			
FICA	0	13,138	
Retirement	0	17,327	
Life and Health Insurance	0	13,400	
Workers' Compensation	0	6,063	
ICMA Deferred	0	4,812	
<b>Operating Expen/Expenses</b>			
Professional Services	0	10,000	
Operating Expenses	0	500	
Repairs & Maintenance	0	700,000	
Office Supplies	0	1,300	
Operating Supplies	0	24,650	
Gasoline & Lubricants	0	887,700	
Books, Publications & Dues	0	300	
<b>Total Fleet</b>	<b>\$0</b>	<b>\$1,841,318</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Fund

#### GENERAL SERVICES DEPARTMENT

Non-Departmental Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Fringe Benefits</b>			
Unemployment Compensation	0	50,000	
<b>Operating Expen/Expenses</b>			
Professional Services	40,710	13,600	
Contracted Services	159,600	2,347,584	Red light camera and janitorial charges
Postage & Freight	0	28,000	
Utilities	200	110,000	@ City Hall
Rentals and Leases	0	644,000	City Hall Rent
Insurance	0	851,661	
Repairs & Maintenance	0	12,000	
Printing & Binding	0	0	
Advertising	0	0	
Operating Supplies	500	131,000	Credit Card fees
Other Operating Expenses	98,460	0	
<b>Capital Outlay</b>			
Buildings	0	0	
<b>Debt Service</b>			
Transfer to Debt Service Fund	4,888,496	6,222,434	
<b>Other</b>			
Transfer to GSF - City Hall	1,359,259	0	
Transfer to GSF - Fleet	1,691,967	0	
Transfer to GSF - Information Technology	3,044,654	0	
Transfer to GSF - Purchasing	150,450	0	
Transfer to GSF - Insurance	692,924	0	
Transfer to Capital Projects Fund	1,827,536	972,061	Operating Expenses
Subsity to Development Services Fund	1,002,906	103,691	
Subsity to Transportation Fund	0	106,403	
Emergency Reserve Build-up	9,214,386	8,188,345	Fund balance Reserve
<b>Total Non-Departmental</b>	<b>\$24,172,048</b>	<b>\$19,780,779</b>	

<b>Total General Fund Expenditures</b>	<b>\$74,197,647</b>	<b>\$73,358,244</b>
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<b>General Fund Revenues (-) Expenditures</b>	<b>-\$1,327,279</b>	<b>\$0</b>
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# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Transportation Fund

#### Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
1st Local Option Fuel Tax	1,610,000	1,650,000	State Estimate + adjustment
2d Local Option Fuel Tax	630,000	626,966	State Estimate
Banners	3,050	3,050	Historic estimate
FDOT Trurf & Landscape Aggrement	35,000	35,000	
FDOT School Safety Grant	0	1,000,000	
State Revenue Sharing	900,000	995,194	State Estimate
Interest	0	500	<1%
KAB/DOT Litter Grant	13,514	0	
Urban Forestry Grant	10,000	0	
Public Works Permits, other	49,000	70,000	Est. Based reduced activity from FY-08
Grants, Donations, Other	10,000	10,000	
Surcharge for Technology	2,000	2,500	
Sale of Assets	0	2,000	
Other Miscellaneous	2,500	3,000	
Insurance Reimbursement	2,800	3,000	
Loan Proceeds	76,290	0	
Stormwater Mgt Fee	280,000	143,729	Administrative Mgt. fee
Subsidy/Loan from the General Fund	0	106,403	
Fund Balance Forward	518,121	0	
<b>Total Revenues</b>	<b>\$4,142,275</b>	<b>\$4,651,342</b>	

#### Total Transportation Fund Revenues

**\$4,142,275**

**\$4,651,342**

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Transportation Fund

#### Expenditures

<b>PUBLIC WORKS DEPARTMENT</b>
Administration Division

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	311,153	308,561	
Overtime	200	0	
Special Pay	8,766	8,700	
<b>Fringe Benefits</b>			
FICA	23,806	24,629	
Retirement	35,729	38,104	
Life and Health Insurance	28,088	27,995	
Workers' Compensation	9,368	9,828	
ICMA Deferred	6,298	6,240	
<b>Operating Expen/Expen</b>			
Professional Services	0	2,000	Engineering, traffic studies, etc
Travel and Per Diem	2,000	2,000	
Postage and Freight	65	65	
Utilities	14,626	7,000	
Rentals and Leases	4,000	4,000	
Repairs & Maintenance	4,700	1,000	
Office Supplies	2,000	2,000	
Operating Supplies	400	2,500	
Gasoline and Lubricants	0	94,700	
Uniforms & Safety Shoes	0	300	
Books, Publications, and Dues	850	500	
Education & Training	2,000	3,000	
Other Operating Expenses	3,500	0	
Transfer to Debt Svc. Fund	419,672	518,548	
Transfer to GSF	89,952	0	
Transfer to GF	281,728	427,129	
Transfer to Insurance	6,154	32,944	
<b>Capital Outlay</b>			
Machinery & Equipment	76,290	0	
Working Capital Reserve	0	0	
<b>Total Administration</b>	<b>\$1,331,345</b>	<b>\$1,521,743</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Transportation Fund

#### PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	109,753	114,330	
Overtime	500	500	
Special Pay	1,812	1,800	
<b>Fringe Benefits</b>			
FICA	8,677	9,034	
Retirement	11,127	12,361	
Life and Health Insurance	11,374	12,068	
Workers' Compensation	2,135	2,304	
ICMA Deferred	1,365	1,456	
<b>Operating Expen/Expenses</b>			
Professional Service	35,000		
Travel and Per Diem	1,500	1,500	
Postage and Freight	700	400	
Advertising	35,000	33,000	Program advertising
Office Supplies	500	1,000	
Operating Supplies	30,000	28,000	Gloves, Rakes, bags, vests, etc
Other Operating Expenses	35,528	0	
Road Materials and Supplies	2,980	30,000	
Books, Publications, and Dues	300	300	
Education and Training	1,502	1,500	
Transfer to GSF	26,884	0	
Transfer to Debt Service Fund	13,554	0	
Transfer to Insurance	2,462	0	
<b>Capital Outlay</b>			
Infrastructure Improvement	15,016	0	
<b>Total Keep MG Beautiful</b>	<b>\$347,669</b>	<b>\$249,553</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Transportation Fund

#### PUBLIC WORKS DEPARTMENT

Streets Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	951,021	1,025,351	
Overtime	13,000	10,000	
Special Pay	603	600	
<b>Fringe Benefits</b>			
FICA	77,610	77,859	
Retirement	99,484	111,508	
Life and Health Insurance	170,798	178,560	
Workers' Compensation	91,209	94,720	
ICMA Deferred	18,370	19,248	
<b>Operating Expen/Expen</b>			
Professional Services	21,000	16,000	
Other Contractual	116,382	80,800	Tree Trim, mowing
Travel and Per Diem	500	500	
Postage and Freight	300	300	
Utilities	135,385	130,000	
Rentals and Leases	7,500	5,000	
Operating Supplies	4,500	10,000	
Other Operating Expenses	21,120	0	
Uniforms/Safety Shoes	2,503	1,700	
Small Tools	5,719	5,000	
Road Materials and Supplies	103,000	90,000	Patch, gravel, ROW repairs
Books, Publications, and Dues	100	400	
Education and Training	5,000	2,500	
Transfer to GSF	257,270	0	
Transfer to Debt Service Fund	308,887	0	
Transfer to Insurance	32,000	0	
<b>Capital Outlay</b>			
Improvmnts Other Than Bldgs.	20,000	1,020,000	School Safety Enhancement project
<b>Total Streets Division</b>	<b>\$2,463,261</b>	<b>\$2,880,046</b>	

#### Total Expenditures Transportation Fund

\$4,142,275

\$4,651,342

Transportation Fund  
Revenues (-) Expenditures

\$0

\$0

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Development Services Fund

#### Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
Planning & Zoning Fees	225,000	235,000	Real Estate Slowdown impact
Building Permits	2,343,000	2,700,000	Real Estate Slowdown impact
Building Certificates	12,000	12,000	
OT Inspection Fees	110,000	50,000	
Community Development Fees	5,680	5,680	
Unsafe Structure Fees	2,109	7,000	
Interest	0	0	
Misc	1,268	1,300	
Subsity from General Fund	1,002,906	103,691	
Fund Balance Forward	18,081	0	
<b>Total Revenues</b>	<b>\$3,720,044</b>	<b>\$3,114,671</b>	

**Total Revenues**  
**Development Service Fund**

**\$3,720,044**

**\$3,114,671**

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Development Services Fund

#### Expenditures

#### PLANNING & ZONING SERVICE DEPARTMENT

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	419,809	441,780	
Overtime	524	0	
Special Pay	6,648	6,600	
<b>Fringe Benefits</b>			
FICA	33,511	35,213	
Retirement	43,730	49,215	
Life and Health Insurance	44,551	48,058	
Workers' Compensation	1,568	1,634	
ICMA Deferred	11,259	12,320	
<b>Operating Expen/Expenses</b>			
Professional Services	75,000	15,000	Studies
Other Contractual	1,200	1,200	
Travel and Per Diem	2,000	2,000	
Postage and Freight	300	300	
Rentals & Leases	14,000	16,000	
Printing & Binding	1,500	1,500	
Software License	0	0	
Advertising	14,000	14,000	Advertising
Office Supplies	7,450	7,000	
Operating Supplies	5,000	7,000	
Books, Publications, and Dues	1,500	1,500	
Education & Training	1,500	2,500	
Transfer to Debt Service Fund	10,820	4,205	
Transfer to GSF	143,211	0	
Transfer to GF	57,965	138,042	
Transfer to Insurance	7,385	5,434	
<b>Total P&amp;Z Division</b>	<b>\$904,431</b>	<b>\$810,501</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Development Services Fund

#### BUILDING SERVICES DEPARTMENT

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	1,318,282	1,254,366	
Overtime	40,000	50,000	
Special Pay	6,934	7,500	
<b>Fringe Benefits</b>			
FICA	105,736	103,449	
Retirement	138,067	142,816	
Life and Health Insurance	97,569	95,226	
Workers' Compensation	34,821	29,635	
Unemployment Compensation	25,000	15,000	
ICMA Deferred	16,945	17,624	
<b>Operating Expen/Expenses</b>			
Professional Services	74,500	45,500	Contract Inspectors
Other Contractual	10,000	15,240	
Travel & Per Diem	1,800	2,500	
Postage and Freight	0	500	
Rentals and Leases	8,529	8,400	
Unsafe Structure Board - County	9,170	8,000	
Office Supplies	6,500	6,630	
Operating Supplies	1,800	4,550	
Other Operating Expenses	6,500	0	
Uniforms/Safety Shoes	2,500	2,500	
Gas and Lubricants	0	7,600	
Books, Publications, and Dues	1,500	2,040	
Education & Training	2,000	2,500	
Transfer to Debt Service Fund	144,119	27,453	
Transfer to GSF	493,558	0	
Transfer to GF	219,672	436,838	
Transfer to Insurance	36,923	16,303	
<b>Capital Outlay</b>			
Repay General Fund Subsidy	0	0	
Improvements other than Buildings	13,188	2,000	
<b>Total Building Services</b>	<b>\$2,815,613</b>	<b>\$2,304,170</b>	

<b>Total Expenditures Development Services Fund</b>	<b>\$3,720,044</b>	<b>\$3,114,671</b>
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<b>Development Services Fund Revenues (-) Expenditures</b>	<b>\$0</b>	<b>\$0</b>
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*City of Miami Gardens*

FY 2010-2011 Annual Budget

General Services Department

Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
Grant	10,996	0	
Insurance Reimbursement	35,235	0	
Bank Loan	1,086,539		
Transfer in - Gen Fund Charge	6,939,254		ormula
Transfer in - Trans Fund Charge	414,722		ormula
Transfer in - Development Service Fund Charge	681,077		ormula
Transfer in - Stormwater Fund	193,108	0	General Services Charge Formula
Transfer in - Capital Projects Fund	176,445	0	General Services Charge Formula
Other Non-Operating Expenses	12,372	0	
<b>Total Revenues</b>	<b>\$9,549,748</b>	<b>\$0</b>	

**COLSOLIDATED INTO  
THE GENERAL FUND  
FOR FY-11**

<b>Total General Services Revenue</b>	<b>\$9,549,748</b>	<b>\$0</b>
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# City of Miami Gardens

## FY 2010-2011 Annual Budget

### General Services Fund

#### GENERAL SERVICES DEPARTMENT

Purchasing Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	235,792	0	
Overtime	100	0	
Special Pay	1,814	0	
<b>Fringe Benefits</b>			
FICA	18,568	0	
Retirement	23,741	0	
Life and Health Insurance	30,205	0	
Workers' Compensation	860	0	
ICMA Deferred	5,018	0	
<b>Operating Expen/Expenses</b>			
Travel and Per Diem	1,500	0	
Postage & Freight	150	0	
Rentals and Leases	3,846	0	
Printing & Binding	500	0	
Legal Advertising	1,600	0	
Office Supplies	500	0	
Operating Supplies	250	0	
Books, Publications, and Dues	2,455	0	
Education & Training	5,000	0	
Transfer to General Fund	10,100	0	
<b>Total General Services</b>	<b>\$341,999</b>	<b>\$0</b>	

**COLSOLIDATED INTO  
THE GENERAL FUND  
FOR FY-11**

*City of Miami Gardens*

FY 2010-2011 Annual Budget

General Services Fund

**GENERAL SERVICES DEPARTMENT**  
City Hall Facilities Division

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Operating Expen/Expenses</b>			
Professional Services	55,000	0	
Postage & Freight	25,000	0	
Utilities	115,995	0	
Rentals and Leases	670,000	0	
Insurance	867,129		
Repairs & Maintenance	6,000		
Legal Advertising	365		
Operating Supplies	6,000		
Other Operating Expenses	35,000	0	
Transfer to General Fund	155,063	0	
Transfer to Debt Service Fund	670,516	0	
<b>Capital Outlay</b>			
Infrastructure Improvements	22,000	0	
<b>Total City Hall Facilities</b>	<b>\$2,628,068</b>	<b>\$0</b>	

**COLSOLIDATED INTO  
THE GENERAL FUND  
FOR FY-11**

*City of Miami Gardens*

FY 2010-2011 Annual Budget

General Services Fund

**GENERAL SERVICES DEPARTMENT**  
Information Systems Division

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	637,422	0	
Overtime	28,000	0	
Special Pay	13,309	0	
<b>Fringe Benefits</b>			
FICA	53,260	0	
Retirement	71,170	0	
Life and Health Insurance	67,769	0	
Workers' Compensation	2,500	0	
ICMA Deferred	17,484	0	
<b>Operating Expen/Expenses</b>			
Professional Services	135,000	0	Network support, Security
Operating Expenses	20,000	0	
Telephones	225,000	0	Citywide
Postage & Freight	250	0	
Repairs & Maintenance	100,000		
Software License	292,861		
Office Supplies	3,000		
Operating Supplies	10,000		
Computers	250,755		
Other Operating Expenses	20,000	0	
Computer Software	14,280	0	
IT - Audio/Visual	2,500	0	
Books, Publications, Dues	1,000	0	
Education & Training	22,000	0	
Transfer to General Fund	215,591	0	
Transfer to Debt Service Fund	260,888	0	
<b>Capital Outlay</b>			
Infrastructure Improvements	5,000	0	
Computer Software	161,743	0	
Computer Hardware Upgrade	356,180	0	Eden Module for Parks; New Web Server
<b>Total General Services</b>	<b>\$2,986,962</b>	<b>\$0</b>	

**COLSOLIDATED INTO  
THE GENERAL FUND  
FOR FY-11**

Security upgrade

*City of Miami Gardens*

**FY 2010-2011 Annual Budget**

**General Services Fund**

<b>GENERAL SERVICES DEPARTMENT</b>
Fleet Maintenance Division

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	155,619	0	All moved to General Fund for FY 2011
Overtime	799	0	
Special Pay	1,207	0	
<b>Fringe Benefits</b>			
FICA	12,416	0	
Retirement	15,783	0	
Life and Health Insurance	12,994	0	
Workers' Compensation	5,762	0	
ICMA Deferred	4,606	0	
<b>Operating Expen/Expenses</b>			
Professional Services	8,000	0	
Operating Expenses	1,700	0	
Repairs & Maintenance	600,472	0	on cars
Office Supplies	1,300	0	
Operating Supplies	14,447	0	
Other Operating Expenses	35,000	0	Towing, etc
Gas, Oil, Maint	988,087	0	
Books, Publications, and Dues	500	0	
Education & Training	500	0	
GF Overhead Chg	167,423	0	5.6% Indirect Services Charge - Gen. Fund
Transfer to Debt Service	11,659	0	
<b>Capital Outlay</b>			
Machinery and Equipment	922,416	0	Current Equipment Purchases
Working Capital	0	0	
<b>Total Fleet Maintenance</b>	<b>\$2,960,690</b>	<b>\$0</b>	

**COLSOLIDATED INTO  
THE GENERAL FUND  
FOR FY-11**

<b>Total Expenditures General Services Fund</b>	<b>\$8,917,719</b>	<b>\$0</b>	
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<b>Total Revenues (-) Expenditures General Services Fund</b>	<b>\$632,029</b>	<b>\$0</b>	
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# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Capital Projects Fund

#### Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
UASI	500,000	0	
ARRA Grant	1,442,079	0	
Beautification Grant	204,502	0	
MPO	5,173,000	0	
County GOB - Commissioner	10,667,580	0	
SNP Grant	1,555,570	0	
QNIP from County	303,438	0	
Trans from Park Improvement Impact Fees	146,904	150,000	Playgrounds/Paving
Trans from Park Open Space Impact Fees	987,634	140,000	Playgrounds/Paving
Trans from Impact Fees - Other	0	25,000	
City Hall Bond	50,000	53,000,000	COP Issue
Donations	449,520	0	
Transfer From GF	1,827,536	972,061	
Interest	0	250,000	City Hall Bond
Fund Balance	2,846,510	0	
<b>Total Revenues</b>	<b>\$26,154,273</b>	<b>\$54,537,061</b>	

**Total Revenues Capital Projs. Fund**

**\$26,154,273**

**\$54,537,061**

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Capital Projects Fund

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	352,680	367,297	
Overtime	0	2,000	
Special Pay	7,254	7,200	
<b>Fringe Benefits</b>			
FICA	28,378	29,418	
Retirement	35,547	39,544	
Life and Health Insurance	29,848	31,980	
Workers Comp	8,361	8,733	
ICMA Deferred Comp	9,355	10,041	
<b>Operating Expen/Expenses</b>			
Professional Services	19,500	15,000	
Contractual Services - Legal	85,000		
Travel and Per Diem	1,000	2,500	
Postage & Freight	100	400	
Transfer to Debt Service	11,183	485,252	
Transfer to GSF - IT	21,542	0	
Transfer to GSF - City Hall	34,912	0	
Transfer to GSF - Fleet	5,228	0	
Transfer to Purchasing	109,840	0	
Transfer to GF	0	220,440	
Transfer to Insurance	4,923	3,506	
Office Supplies	2,000	2,000	
Operating Supplies	3,200	15,000	
Other Operating Expenses	25,000	0	
Books, Publications, and Dues	1,500	2,000	
Education & Training	2,200	4,750	
<b>Capital Outlay</b>			
Washutta Land	1,085,957	0	
City Hall	50,000	53,000,000	Design & Construction
Archdiocese Land	349,194	0	
Park Property 2 - Rolling Oaks			
Police Building	71,425	0	
Fueling Station	24,723	0	
Public Works Building	6,148	0	
Brentwood Park	180,000	0	
Miami Gardens Community Center	6,210,773	0	
Amphitheater	1,000,000	0	
Brentwood Pool	34,000	0	
Miami Carol City Park	1,392,433	0	
USAI Grants	500,000	0	
Norwood Park & Pool	345,652	0	
Rolling Oaks Park	4,595,683	0	
North Dade Optimist	1,086,260	290,000	Impact Fees
A.J. King Park	127,182	0	
Parks Master Plans	180,000	0	
ARRA Grant	1,442,079	0	
Arch/Palmetto Interchange Beautification	195,000	0	
MPO N.W. 7 Avenue	5,173,000	0	
NW 183rd Beautification Phase I	126,845	0	
NW 183rd Beautification Phase II	336,000	0	
Road Paving	10,747	0	
US 441 - FDOT	762,621	0	
Sidewalk	70,000	0	
<b>Total Exps. Capital Improvements</b>	<b>\$26,154,273</b>	<b>\$54,537,061</b>	

**Total Exps. Capital Improvements**
**\$26,154,273**
**\$54,537,061**
**Revenues (-) Expenditures  
CIP Fund**
**\$0**
**\$0**



## City of Miami Gardens

### FY 2010-2011 Annual Budget

#### Special Revenue Fund

##### Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Other</b>			
L.E.T.T.F.	16,500	18,000	Law Enforcement Education Trust
Police Impact Fees	75,000	75,000	
Parks Open space Impact Fees	80,000	200,000	
Park Improvements Impact Fees	75,000	175,000	
Gen Admin Fee	15,000	31,000	
Fund Balance Forward	1,233,401	334,299	
<b>Total Revenues</b>	<b>\$1,494,901</b>	<b>\$833,299</b>	

<b>Total Revenues Special Rev. Fund</b>	<b>\$1,494,901</b>	<b>\$833,299</b>
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## City of Miami Gardens

### FY 2009-2010 Annual Budget

#### Special Revenue Fund

##### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Other</b>			
Police Impact Fees	0	0	Reserve - No Expenses Planned
L.E.T.T.F.	35,000	15,000	Reserve - No Expenses Planned
Park Improvements - Transfer to CIP	357,584	150,000	Expansion - Playgrounds/Parking
Parks Open space - Transfer to CIP	768,018	140,000	
Admin. Impact Fees - Transfer to CIP	0	25,000	
Reserve	0	503,299	Reserve - All Fees
<b>Total Exp. Special Revenue Fund</b>	<b>\$1,160,602</b>	<b>\$833,299</b>	

<b>Total Expenditures Special Revenue Fund</b>	<b>\$1,160,602</b>	<b>\$833,299</b>
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<b>Revenues (-) Expenditures Special Revenue Fund Fund</b>	<b>\$334,299</b>	<b>\$0</b>
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# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Stormwater Utility Fund

#### Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Other</b>			
State Grants	88,275	87,073	
SFWMD Grant	75,000	0	
Stormwater Fees	3,000,000	3,395,000	70k REUs @ \$4ea
Permitting Fees	58,000	60,000	
Misc Revenues	37,000	35,000	
Interest	7,500	10,000	
Loan Proceeds	76,290	0	
Fund Balance Forward	1,323,041	954,737	
<b>Total Stormwater Fund</b>	<b>\$4,665,106</b>	<b>\$4,541,810</b>	

**Total Revenues  
Special Revenue Fund**

**\$4,665,106**

**\$4,541,810**

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Stormwater Utility Fund

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	618,335	686,788	
Overtime	2,000	2,000	
Special Pay	9,945	10,200	
<b>Fringe Benefits</b>			
FICA	48,818	54,709	
Retirement	63,402	75,418	
Life and Health Insurance	73,012	88,703	
Workers Compensation	33,534	36,502	
Unemployment Comp			
ICMA Deferred	12,443	13,733	
<b>Operating Expen/Expenses</b>			
Professional Services	650,000	650,000	Cleaning contracts for canals, other
Fee Collection Charges	90,000	90,000	
Other Contracted Services	90,000	193,401	
Travel & Per Diem	2,000	2,000	
Postage	4,000	4,000	
Utilities	100	3,000	
Rentals and Leases	15,000	5,000	
Repairs & Maintenance	2,500	1,320	
Advertising	3,200	4,200	
Office Supplies	1,800	1,500	
Operating Supplies	6,917	9,000	
Other Operating Expenses	16,000	0	
Uniforms & Safety Shoes	2,600	2,000	
Small Tool & Equip	7,000	7,000	
Gasoline & Lubricants	0	23,675	
Road Materials & Supplies	8,000	9,000	
Landscape, Supplies	4,000	4,000	
Books, Publications, and Dues	1,000	1,000	
Education & Training	7,500	3,500	
<b>Capital Outlay</b>			
Improvements other than Buildings	152,763	605,818	Drainage Projects
FLDEP Grant - NW 165-171	88,275	88,275	
SFWMD Grant - NW 21 Ave	52,500	297,500	
Infrastructure Improvements	40,000	0	
SFWMD Grant - NW 38 Place	22,500	128,477	
Machinery & Equipment	78,985	24,187	
Small Projects	32,300	250,000	
Stormwater Treatment - Swale Projects	149,940	150,000	
<b>Debt Service</b>			
Principal	265,259	311,415	
Interest	400,630	395,428	
<b>Other</b>			
GF Overhead Chg	181,003	128,813	
TR Overhead Chg	280,000	143,729	
Transfer to Debt Service Fund	0	0	
Transfer to GSF	193,108	0	
Transfer to Insurance	0	36,519	
<b>Total Stormwater Utility Fund</b>	<b>\$3,710,369</b>	<b>\$4,541,810</b>	

**Total Expenditures**
**Stormwater Utility Fund**
**\$3,710,369**
**\$4,541,810**
**Stormwater Utility Fund**
**\$954,737**
**\$0**

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Community Development Block Grant Fund

#### Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
CDBG Funds	2,099,489	1,516,676	City's HUD allocation
OCED - Disaster Recovery B	624,960	0	
OCED - Façade			
HUD EDI Grant	201,972	0	
ARRA Homeless Prevention/Rehousing	567,612	0	
ARRA/CDBG - Recovery Grant	369,353	0	
ARRA - Energy Efficiency Conservation Grant	989,200	0	
NSP #1	6,306,715	0	
Misc	0		
Fund Balance	0	3,996,488	
<b>Total CDBG Fund</b>	<b>\$11,159,301</b>	<b>\$5,513,164</b>	

<b>Total Revenues CDBG Fund</b>	<b>\$11,159,301</b>	<b>\$5,513,164</b>
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# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Community Development Block Grant Fund

CDBG Financial & Administrative Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	167,358	209,257	
Special Pay	1,960	1,620	
<b>Fringe Benefits</b>			
FICA	12,642	15,675	
Retirement	16,609	23,124	
Life and Health Insurance	21,563	37,478	
Workers' Compensation	1,837	2,386	
ICMA Deferred Comp	4,678	3,877	
<b>Operating Expen/Expenses</b>			
Professional Services	180,000	0	
Other Contracted Services	805,048	0	
Other Contractual	725,000	0	
Travel & Per Diem	1,245	0	
Education & Training	685	0	
Communications and Freight			
Postage	915	0	
Legal Advertising	240	0	
Rentals and Leases	198	0	
Insurance			
Printing & Binding	4	0	
Office Supplies	0	0	
Operating Supplies	28	0	
Books, Publications, and Dues			
Other Operating Expenses	7,478	0	
Transfer to General Fund (Admin. Fees)	68,000	10,615	
<b>Capital Outlay</b>			
Working Capital Reserve	0	1,129,391	
<b>Total CDBG Admin &amp; Fiscal</b>	<b>\$2,015,489</b>	<b>\$1,433,423</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Community Development Block Grant Fund

CDBG Rehabilitation Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	63,181	61,823	
Special Pay	243	180	
<b>Fringe Benefits</b>			
FICA	4,851	4,741	
Retirement	6,372	6,658	
Life and Health Insurance	7,495	7,533	
Workers' Compensation	522	896	
ICMA Deferred Comp	1,336	1,422	
<b>Operating Expen/Expenses</b>			
Transfer to General Fund (Admin Fees)	0	0	
<b>Total Rehabilitation Division</b>	<b>84,000</b>	<b>83,253</b>	

*City of Miami Gardens*

FY 2010-2011 Annual Budget

**Community Development Block Grant Fund**  
Community Development - OCED - Disaster Recovery-B Division

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Operating Expen/Expenses</b>			
Professional Services	50,000	0	
Other Contractual	574,960	0	
<b>Other</b>			
Working Capital Reserve	0	0	
<b>Total OECD Expenditures B</b>	<u>\$624,960</u>	<u>\$0</u>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Community Development Block Grant Fund

Community Development - Neighborhood Stabilization Program (NSP #1) Division

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	225,401	228,050	
Overtime			
Special Pay	5,283	5,100	
<b>Fringe Benefits</b>			
FICA	16,879	17,268	
Retirement	24,754	26,909	
Life and Health Insurance	23,701	24,273	
Workers' Compensation	4,220	4,155	
ICMA Deferred Comp	5,749	6,842	
<b>Operating Expen/Expenses</b>			
Professional Services	230,000	0	
Other Contractual	1,170,000	0	
Rentals and Leases	5,000	0	
Travel & Per Diem	350	0	
Printing & Binding	4,000	0	
Legal Advertising	500	0	
Office Supplies	2,800	0	
Other Operating Expenses	5,000	0	
Transfer to General Fund (Admin Fees)	10,000	39,385	
<b>Capital Outlay</b>			
NSP Home Acquisitions	1,200,000	0	
Working Capital Reserve	3,373,078	3,021,096	
<b>Total Expenditures NSP #1</b>	<b>\$6,306,715</b>	<b>\$3,373,078</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Community Development Block Grant Fund

Community Development - Homeless Prevention/Rehousing

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	15,288	0	
Overtime	0	0	
Special Pay	0	0	
<b>Fringe Benefits</b>			
FICA	600	0	
Retirement	640	0	
Life and Health Insurance	1,000	0	
Workers' Compensation	30	0	
ICMA Deferred Comp	171	0	
<b>Operating Expen/Expenses</b>			
Professional Services	5,676	0	
Other Contractual	543,407	0	
Printing & Binding	200	0	
Legal Advertising	300	0	
Other Operating Expenses	300	0	
<b>Total Expend. - Homeless Prevention</b>	<b>\$567,612</b>	<b>\$0</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Community Development Block Grant Fund

Community Development - CDBG - Recovery Grant

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	29,369	0	
Overtime	0	0	
Special Pay	0	0	
<b>Fringe Benefits</b>			
FICA	1,753	0	
Retirement	2,257	0	
Life and Health Insurance	788	0	
Workers' Compensation	60	0	
ICMA Deferred Comp	173	0	
<b>Operating Expen/Expenses</b>			
Professional Services	34,087	0	
Other Contractual	300,000	0	
Records Storage	0	0	
Rentals and Leases	0	0	
Printing & Binding	300	0	
Operating Expenses	0	0	
Legal Advertising	389	0	
Office Supplies	0	0	
Other Operating Expenses	177	0	
<b>Total Expen. - CDBG Recovery</b>	<b>\$369,353</b>	<b>\$0</b>	

# City of Miami Gardens

## FY 2010-2011 Annual Budget

### Community Development Block Grant Fund

Community Development - ARRA/Energy Efficiency Community Block Grant

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	15,000	24,111	
Overtime	0	0	
Special Pay	0	0	
<b>Fringe Benefits</b>			
FICA	1,500	1,835	
Retirement	1,500	2,597	
Life and Health Insurance	1,000	2,467	
Workers' Compensation	34	287	
ICMA Deferred Comp	600	723	
<b>Operating Expen/Expenses</b>			
Professional Services	296,056	215,671	City Hall
Other Contractual	50,000	0	
Legal Advertising	100	0	
<b>Capital Outlay</b>			
Working Capital Reserve	623,410	375,719	
<b>Total Expenditures - ARRA/Energy</b>	<b>\$989,200</b>	<b>\$623,410</b>	

*City of Miami Gardens*

FY 2010-2011 Annual Budget

**Community Development Block Grant Fund**  
Community Development - HUD Economic Development Initiative Grant

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Operating Expen/Expenses</b>			
Professional Services	201,972	0	
<b>Capital Outlay</b>			
Working Capital Reserve	0	0	
<b>Total Expenditures - HUD Business</b>	<u>\$201,972</u>	<u>\$0</u>	

<b>TOTAL EXPENDITURES CDBG FUND</b>	<b>\$11,159,301</b>	<b>\$5,513,164</b>
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<b>Revenues/Expenditures CDBG Fund</b>	<b>\$0</b>	<b>\$0</b>
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## City of Miami Gardens

### FY 2010-2011 Annual Budget

#### S.H.I.P. Grant Fund

#### Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
SHIP Funds	20,882	0	No new allocation
Program Revenue	1,900	0	
Interest earnings	900	800	
Fund Balance	335,246	153,928	
<b>Total Revenues SHIP Fund</b>	<b>\$358,928</b>	<b>\$154,728</b>	

<b>TOTAL SHIP REVENUES</b>	<b>\$358,928</b>	<b>\$154,728</b>
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## City of Miami Gardens

### FY 2010-2011 Annual Budget

#### S.H.I.P. Grant Fund

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
<b>Personnel Services</b>			
Regular Salaries and Wages	0	0	
Overtime	0	0	
Special Pay	0	0	
<b>Fringe Benefits</b>			
FICA	0	0	
Retirement	0	0	
Life and Health Insurance	0	0	
Workers' Compensation	0	0	
<b>Operating Expen/Expenses</b>	0	0	
Professional Services	5,000	10,000	
Other Contracted Services	200,000	144,728	
Travel & Per Diem	0	0	
<b>Capital Outlay</b>			
Project Reserve	153,928	0	
<b>Total Expenditures SHIP Fund</b>	<b>\$358,928</b>	<b>\$154,728</b>	

<b>TOTAL SHIP EXPENDITURES</b>	<b>\$358,928</b>	<b>\$154,728</b>
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<b>Revenues/Expenditures SHIP Fund</b>	<b>\$0</b>	<b>\$0</b>
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*City of Miami Gardens*

FY 2010-2011 Annual Budget

**L.E.T.F. Trust Fund**

**Revenues**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
Confiscated Funds	54,129	0	State Prohibits Estimating Revenue
Interest	100	0	
Fund Balance	40,291	94,520	
<b>Total Revenues LETF Fund</b>	<b>\$94,520</b>	<b>\$94,520</b>	

<b>TOTAL LETF REVENUES</b>	<b>\$94,520</b>	<b>\$94,520</b>
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*City of Miami Gardens*

FY 2010-2011 Annual Budget

**L.E.T.F. Trust Fund**

**Expenditures**

	Estimated 9/30/10	Manager's 2011 Budget	Notes
Salaries & Fringe		55,000	Community Enrichment Team
Operating Expenses	0	15,250	Telestaff software
Reserve	0	24,270	
<b>Total Expenditures LETF Fund</b>	<b>0</b>	<b>\$94,520</b>	

<b>TOTAL LETF EXPENDITURES</b>	<b>\$94,520</b>	<b>\$94,520</b>
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<b>Revenues/Expenditures LETF Fund</b>	<b>\$94,520</b>	<b>\$0</b>
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## City of Miami Gardens

### FY 2010-2011 Annual Budget Debt Service Fund

#### Revenues

	Estimated 9/30/10	Manager's 2011 Budget	Notes
Transfer in - General Fund	4,888,496	6,222,435	
Transfer in - General Services Fund	943,063	0	
Transfer in - Transportation Fund	742,113	518,548	
Transfer in - Development Services Fund	154,939	31,658	
Transfer in - Capital Projects Fund	11,183	485,252	
<b>Total Debt Service Fund</b>	<b>\$6,739,794</b>	<b>\$7,257,893</b>	

<b>Total Revenues Debt Service Fund</b>	<b>\$6,739,794</b>	<b>\$7,257,892</b>
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## City of Miami Gardens

### FY 2010-2011 Annual Budget Debt Service Fund

#### Expenditures

	Estimated 9/30/10	Manager's 2011 Budget	Notes
\$5.6M Principal Payment	1,370,292	1,422,900	
\$2.5M Principal Payment	0	126,962	
\$14.4M Principal Payment	497,710	542,059	
\$7.5M Principal Payment	248,777	258,056	
\$4.7M Principal Payment	914,822	939,461	
QNIP Principal Payment	275,853	288,113	
Startup County Debt Payment	351,830	351,830	
\$2M Principal Payment	0	460,711	
\$4M Principal Payment	122,424	130,344	
\$7.3M Principal Payment (Warren Henry)	242,025	237,096	
\$8.8M Principal Payment	264,519	264,203	
\$5.6M Interest payment	95,598	42,990	
\$2.5M Interest payment	29,850	29,850	
\$14.4M Interest payment	579,789	535,441	
\$7.5M Interest payment	253,866	234,961	
\$4.7M Interest payment	94,655	70,017	
QNIP Interest Payment	327,933	312,292	
\$2M Interest Payment	95,350	55,210	
\$4M Interest Payment	186,374	178,454	
\$7.3M Interest Payment (Warren Henry)	344,593	333,092	
\$8.8M Interest Payment	443,534	443,850	
	<b>\$6,739,794</b>	<b>\$7,257,892</b>	

<b>Total Expenses Debt Service Fund</b>	<b>\$6,739,794</b>	<b>\$7,257,892</b>
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#### Revenues (-) Expenditures

<b>Debt Service Fund</b>	<b>\$0</b>	<b>\$0</b>
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