



City of Miami Gardens

To: The Honorable Mayor and City Council

Via: Danny O. Crew, City Manager

Fr: William Alonso, Finance Director 

Date: December 9, 2008

Re: October 2008 Budget Status Report

The following report is the October 2008 monthly budget report for fiscal year 2008-09 and is also the first full month of the fiscal year. The purpose of this report is to apprise the City's policy makers of the current budgetary status for the one month period ending October 2008. This report is organized as follows:

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BUDGET AMENDMENTS

During October 2008 there were 8 amendments done to the budget, the following is a brief description of each item:

- The Capital Projects fund budget was amended by \$195,000 to record the payment received from the new Mercedes Benz dealership, these funds are to be used for the arch and expressway interchange renovations. This fund was also increased by \$5,870,917 to record the roll forward of encumbrances from FY 2008.

BUDGET AMENDMENTS (continued)

- The General fund budget was amended by \$1,201,309 to record the roll forward of encumbrances from FY 2008, and \$1,248 to record overtime police reimbursement received from the Dept. of Justice.
- The Transportation fund budget was amended by \$13,714 to record a grant received from the FDOT, and \$7,596 to record the roll forward of encumbrances from FY 2008.
- The SHIP fund budget was amended by \$43,780 to record the roll forward of encumbrances from FY 2008.
- The CDBG fund budget was amended by \$6,866,119 to record the HUD Stabilization Program grant funds allocated to the city, and \$624,068 to record the roll forward of encumbrances from FY 2008.
- The Development Services fund budget was amended by \$33,126 to record the roll forward of encumbrances from FY 2008.
- The Impact Fees budget was amended by \$259,059 to record the roll forward of encumbrances from FY 2008.
- The General Services fund budget was amended by \$756,660 to record the roll forward of encumbrances from FY 2008.

FINANCIAL SUMMARY

It is too early in the fiscal year for us to be able to predict with any degree of certainty what the ending fund balances may be. We will have a better idea after December's report.

The recent reports of the significant budget shortfall at the State level, has caused us to evaluate how much State funding we will lose in the coming year. We are waiting for the State to adjust its estimates, however we have already begun to cut the budget where applicable in order to prepare for the coming revenue reductions. We will keep you informed.

I) GENERAL FUND REVENUES

Schedule of General Fund Budgeted and Actual Revenues
Fiscal Year Ending October 31, 2008
(8.33% OF YEAR COMPLETED)

Department	FY2006-07 ACTUAL	FY2007-08 ACTUAL	FY09 AMENDED BUDGET	As of Oct-08	% OF ACTUAL VS. BUDGET	NOTES
Ad Valorem Taxes - Current	\$ 19,180,662	\$ 22,871,432	\$23,608,249	\$ -	0.0%	(1)
Franchise Fees-Electric	3,477,481	4,188,860	4,200,000	-	0.0%	(1)
Franchise Fees-Gas	234,788	166,459	160,000	-	0.0%	
Franchise Fees-SolidWaste	911,762	830,225	1,000,000	134,283	13.4%	
Utility Tax-Electric	4,735,403	5,032,682	5,100,000	-	0.0%	
Utility Tax-Water	796,199	835,384	790,000	-	0.0%	
Utility Fees-Gas	209,874	262,001	250,000	449	0.2%	(4)
Communications Tax	2,995,674	3,788,720	3,900,000	-	0.0%	
Occupational Licenses - City	744,314	1,078,384	1,300,000	693,454	53.3%	(2)
Occupational Licenses - County	165,170	179,921	150,000	125	0.1%	
Certificates of Use	270,732	282,967	300,000	187,401	62.5%	(2)
Landlord Permits	151,020	157,399	195,000	393	0.2%	
Lien Search/Reduction	79,954	59,364	55,000	48,466	88.1%	
Recording fees	436	1,563	2,000	80	4.0%	(5)
Bid Spec Fees	8,136	13,055	8,000	2,500	31.3%	(3)
State Revenue Sharing	2,846,204	2,625,165	2,576,047	-	0.0%	
Alcoholic Beverage License	13,648	16,213	15,000	-	0.0%	
1/2-cent Sales Tax	7,002,963	6,841,860	7,137,666	-	0.0%	
Parks Program fees	485,488	429,293	506,000	20,987	4.1%	
MLK Celebration	12,484	36,875	35,000	-	0.0%	(3)
Jazz Festival	-	-	550,000	-	0.0%	
Junior Council	-	-	9,771	10,521	107.7%	
Special Events	-	46,406	50,000	959	1.9%	(5)
Alarm permits	42,200	33,819	35,000	2,475	7.1%	
Local Code Violations	136,765	341,088	250,000	27,543	11.0%	(3)
Police service fees	-	-	12,000	3,223	26.9%	(5)
Traffic fines	113,923	100,543	110,000	27,009	24.6%	
Parking fines	36,951	51,739	55,000	8,629	15.7%	
Towing fines	-	21,186	25,000	-	0.0%	(5)
Red Light Camera	-	-	500,000	-	0.0%	
Police Off Duty Charges	-	395,660	650,000	47,027	7.2%	(5)
School crossing guards 1	255,491	329,336	330,000	-	0.0%	
School crossing guards 2	4,970	5,003	6,000	1,771	29.5%	
Interest	1,011,767	508,024	500,000	23,973	4.8%	
Rent - Bus Benches	92,430	94,221	100,000	7,798	7.8%	
County Code Enforcement Grant	4,691	-	-	-	0.0%	
Byrne Grant	6,746	25,352	25,000	-	0.0%	(5)
Childrens Trust Grant	116,363	485,643	825,000	-	0.0%	
Hurricane Relief	68,062	9,143	-	-	0.0%	
Transportation	965	-	-	-	0.0%	
Tennis in theParks Grant	-	600	-	-	0.0%	(5)
5TH Anniversary Banner Sales	-	12,396	-	-	0.0%	(5)
Other Miscellaneous	244,809	135,578	130,000	32,107	24.7%	
Celder Revenue	-	-	250,000	-	0.0%	
Grants and Donations	9,600	32,458	30,000	10,000	33.3%	
Insurance Reimbursements	1,977	109,424	60,000	9,167	15.3%	(4)
Lobbyist registration fees	5,250	5,750	5,000	500	10.0%	(5)
County Misc Fees	-	-	100	-	0.0%	
Transfer from Transportation QNIP	317,000	298,878	298,878	298,878	100.0%	
Transfer from Impact Fee Fund	135,936	255,000	5,000	417	8.3%	
Overhead Charge-Transportation	159,463	172,060	240,477	20,040	8.3%	
Overhead Charge-Development	189,309	164,284	196,673	16,389	8.3%	
Overhead Charge-Stormwater	190,120	196,254	140,836	16,355	11.6%	
Overhead Charge-GSF	313,070	435,126	379,940	31,662	8.3%	
Overhead Charge-Capital Projects	194,550	374,637	406,398	6,500	1.6%	
Debt Proceeds	1,725,000	2,854,370	-	-	0.0%	
Appropriated fund balance	11,692,700	11,244,769	10,896,768	10,896,768	100.0%	
SUB TOTAL GENERAL FUND	\$ 61,392,501	\$ 68,436,569	\$ 68,360,803	\$ 12,587,849	18.4%	
General Services Fund:						
Transfers in from other funds	3,692,140	7,142,343	6,375,506	531,293	8.3%	
Debt proceeds	5,675,000	1,845,630	1,322,000	-	0.0%	
Interest earnings	166,204	-	-	-	0.0%	
Misc Revenues	1,872	-	-	-	0.0%	
SUB TOTAL GENERAL SERVICES FUND	9,535,216	8,987,973	7,697,506	531,293	6.9%	
TOTAL GENERAL FUND	\$ 70,927,717	\$ 77,424,542	\$ 76,058,309	\$ 13,119,142	17.2%	(1)

NOTES TO THE BUDGET REPORT

General Fund

Since revenues are not received evenly during the year, only revenues which show an actual to budget percentage of 18.33% (10% higher than the 8.33% of the fiscal year completed) or higher will be explained herein.

Revenues

Page 2 is a detailed listing of all general fund revenues. It shows actual revenues received for FY2006-07 and FY2007-08, original and amended budgeted revenues for FY2007-08 and actual revenues received YTD as of October 2008. The last column shows the percentage of revenues received YTD as of October 2008 compared to the annual budget.

Note #1

It is important to note that as of October 2008 the city had received 17.2% of the total annual budgeted revenues, October 2008 means that 8.33% of the year has been completed. It would be simple if revenues were received evenly during the year, however that is never the case since ad valorem revenues are usually received between December and April of the fiscal year, and other revenue sources are usually paid in arrears. For example, all of the State revenue sharing and other taxes are paid one to two months in arrears. Certain transfers from other funds were recorded in October since those are due at the beginning of the fiscal year. The \$4,200,000 budgeted for Electric franchise Fees is paid by the County later in the year in one lump sum payment. We will not begin receiving ad valorem revenues until November at the earliest.

Note #2

Business tax revenue is generally mostly received in October & November since that is the normal renewal date for most occupational licenses. Certificates of use and Landlord permits are also billed out in batches and as such the revenues fluctuate from month to month.

Note #3

Bid spec fees, and local code violations are not within our control since these are based on user activity and may fluctuate from month to month. All of the MLK celebration revenues are received during December and April each year.

Note #4

Gas utility taxes and insurance reimbursements are revenue sources out of our control which fluctuate from month to month.

Note # 5

Other revenue items which are showing increases greater than 18.33% are not within our control and are unexpected revenue sources that were not originally budgeted or may have been under-budgeted based on prior history.

II) EXPENDITURES

Schedule of General Fund Budgeted and Actual Expenditures
 Fiscal Year Ending September 30, 2009
 (8.33% OF YEAR COMPLETED)

Department	FISCAL YEAR 2008-2009				% OF ACTUAL VS. BUDGET	Notes
	FY2006-07 ACTUAL	FY2007-08 ACTUAL	AMENDED BUDGET	AS OF Oct-08		
General Government:						
Mayor & City Council	717,666	955,922	858,399	77,696	9.1%	
Office of the City Manager	940,272	1,230,274	1,262,907	120,477	9.5%	
Office of the City Manager-Outreach	1,316,670	2,002,804	1,880,409	130,028	6.9%	
Office of the City Clerk	265,495	392,648	458,848	35,046	7.6%	
Office of the City Attorney	293,644	275,214	210,900	-	0.0%	
Human Resource Department	659,373	852,839	955,445	69,510	7.3%	
Finance /Budget	429,093	720,383	781,118	65,759	8.4%	
Non-Departmental	9,056,988	4,348,192	14,004,305	165,160	1.2%	
Total General Government	13,679,201	10,778,276	20,412,331	663,676	3.3%	
Public Safety:						
Police Department	30,511,775	35,814,326	34,000,715	3,902,960	11.5%	
School Crossing Guards	716,591	885,100	1,203,157	107,624	8.9%	
Code Enforcement	1,322,495	1,910,055	1,986,881	174,168	8.8%	
Total Public Safety	32,550,861	38,609,481	37,190,753	4,184,752	11.3%	
Parks and Recreation:						
Administration	4,277,984	5,144,387	6,591,365	297,829	4.5%	
Park Maintenance	1,910,896	2,512,201	2,668,313	172,668	6.5%	
Community Center	-	-	741,381	18,332	2.5%	
Total Parks and Recreation	6,188,880	7,656,588	10,001,059	488,829	4.9%	
SUB TOTAL GENERAL FUND	52,418,942	57,044,345	67,604,143	5,337,257	7.9%	
General Services Fund:						
Purchasing	179,082	266,325	330,871	25,938	7.8%	
City Hall	1,158,196	2,336,243	2,091,331	293,206	14.0%	
IT	620,147	2,478,210	2,874,528	122,127	4.2%	
Fleet	5,306,579	4,402,651	3,157,436	29,324	0.9%	
SUB TOTAL GENERAL SERVICES	7,264,004	9,483,429	8,454,166	470,595	5.6%	
Ending fund balance	11,244,771	10,896,768	-	-		
TOTAL GENERAL FUND USES	70,927,717	77,424,542	76,058,309	5,807,852	7.6%	(1)

NOTES TO THE BUDGET REPORT

General Fund

Since expenditures do not occur evenly during the year, only expenditures which show an actual to budget percentage of 18.33% (10% higher than the 8.33% of the fiscal year completed) or higher will be explained herein.

Expenditures

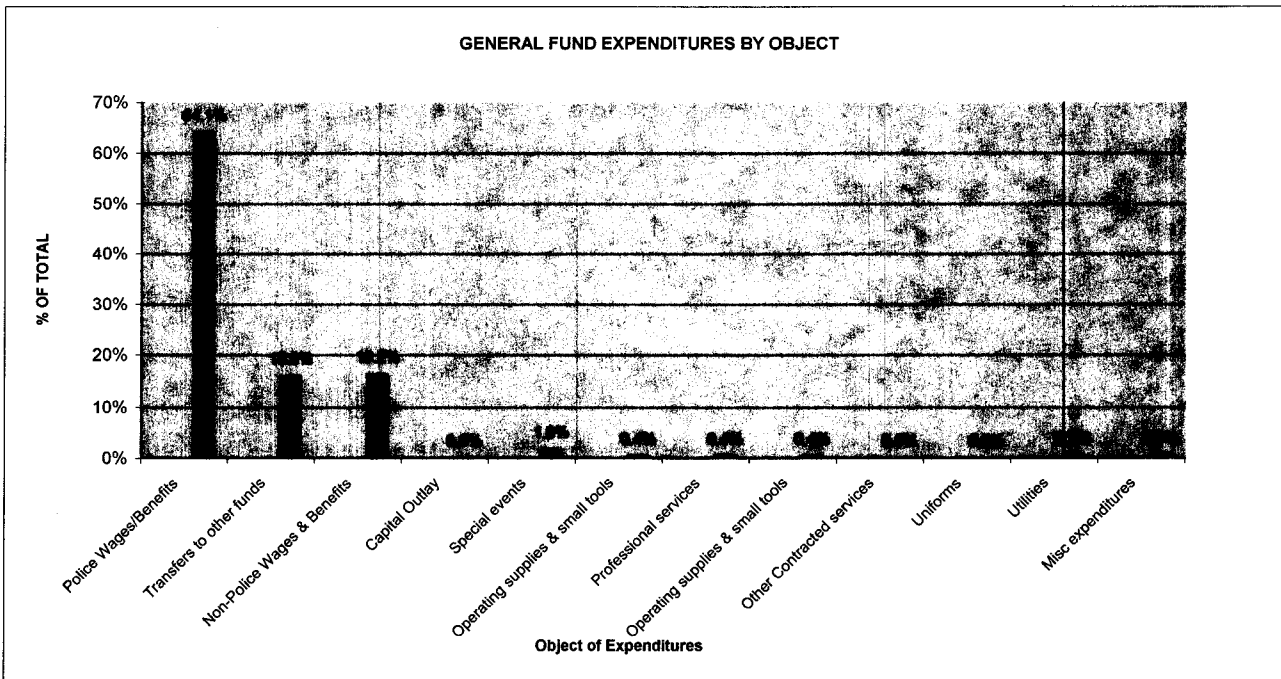
Page 4 is a detailed listing of all general fund departments. It shows actual expenditures for FY2005-06 and FY2006-07, the amended budgeted expenditures for FY2007-08 and actual expenditures incurred YTD as of October 2008. The last column shows the percentage of expenditures incurred YTD as of October 2008 compared to the annual budget.

Note #1

As of October 2008 the city had incurred 7.6% of the total annual budgeted expenditures with 8.33% of the fiscal year completed. This shows that our current spending pattern is in line with budget through the first month of the fiscal year.

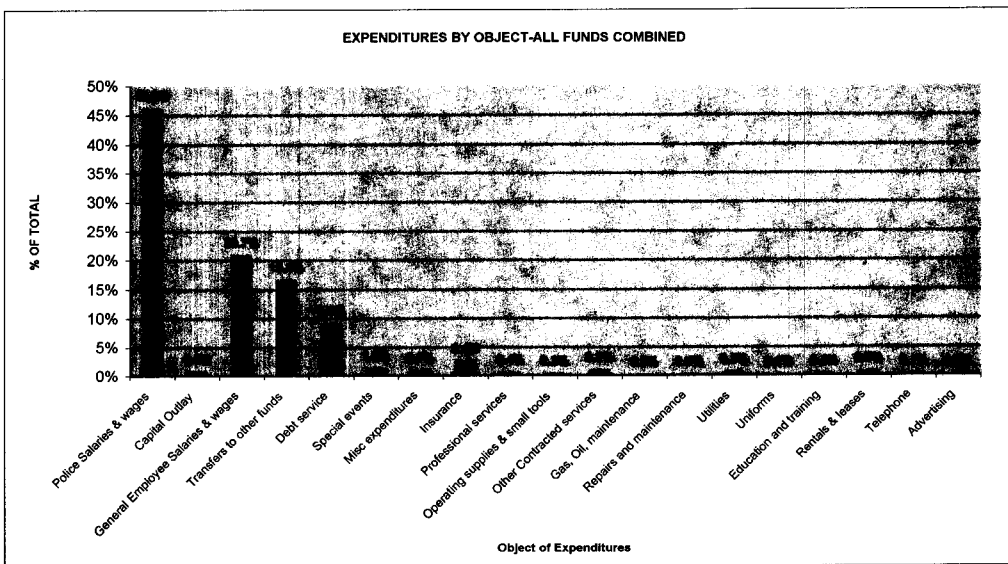
**CITY OF MIAMI GARDENS
EXPENDITURES BY OBJECT-GENERAL FUND
FOR THE MONTH ENDING OCTOBER 31, 2008**

Police:	Actual Expenditures as of 10/31/08	% of Total
Police Salaries & wages	1,772,979	33.2%
Overtime	86,598	1.6%
Special pay	703,033	13.2%
Off Duty Services	71,954	1.3%
Payroll taxes	180,984	3.4%
Retirement	333,169	6.2%
Life & health Insurance	126,756	2.4%
ICMA Deferred benefits	45,266	0.8%
Workers' compensation	<u>98,670</u>	1.8%
Subtotal police wages and benefits	3,419,409	64.1%
Non-Police:		
General Employee Salaries & wages	631,258	11.8%
Council salaries	7,200	0.1%
Special pay	6,785	0.1%
Overtime	12,189	0.2%
Payroll taxes	45,480	0.9%
Retirement	66,011	1.2%
Life & health Insurance	61,060	1.1%
ICMA Deferred benefits	7,920	0.1%
Unemployment compensation	8,545	0.2%
Workers' compensation	<u>16,936</u>	0.3%
Subtotal non-police wages and benefits	863,384	16.2%
Transfers to other funds	845,158	15.8%
Capital Outlay	-	0.0%
Special events	85,600	1.6%
Operating supplies & small tools	21,075	0.4%
Professional services	20,483	0.4%
Operating Expenses	20,847	0.4%
Other Contracted services	1,576	0.0%
Uniforms	-	0.0%
Utilities	25,449	0.5%
Misc expenditures	<u>34,274</u>	0.6%
Total Expenditures	<u>5,337,255</u>	100.0%



**CITY OF MIAMI GARDENS
EXPENDITURES BY OBJECT-ALL FUNDS
FOR THE MONTH ENDING OCTOBER 31, 2008**

	<u>Actual Expenditures</u>	
<u>Police:</u>	<u>as of 10/31/08</u>	<u>% of Total</u>
Police Salaries & wages	1,772,979	23.83%
Overtime	86,598	1.16%
Special pay	703,033	9.45%
Off Duty Services	71,954	0.97%
Payroll taxes	180,984	2.43%
Retirement	333,169	4.48%
Life & health Insurance	126,756	1.70%
ICMA Deferred benefits	45,266	0.61%
Workers' compensation	98,670	1.33%
Subtotal police wages and benefits	3,419,409	45.96%
<u>Non-Police:</u>		
General Employee Salaries & wages	1,124,352	15.11%
Council salaries	7,200	0.10%
Special pay	17,857	0.24%
Overtime	19,702	0.26%
Payroll taxes	84,171	1.13%
Retirement	116,701	1.57%
Life & health Insurance	109,001	1.47%
ICMA Deferred benefits	16,169	0.22%
Unemployment compensation	8,545	0.11%
Workers' compensation	38,771	0.52%
Subtotal non-police wages and benefits	1,542,469	20.73%
Transfers to other funds	1,221,687	16.42%
Capital Outlay	44,380	0.60%
Insurance	181,694	2.44%
Special events	85,600	1.15%
Gas, Oil, maintenance	-	0.00%
Advertising	-	0.00%
Education and training	11,480	0.15%
Repairs and maintenance	3,509	0.05%
Rentals & leases	43,323	0.58%
Telephone	10,494	0.14%
Operating supplies & small tools	15,357	0.21%
Debt service	669,200	8.99%
Professional services	32,013	0.43%
Other Contracted services	61,973	0.83%
Uniforms	-	0.00%
Utilities	37,627	0.51%
Misc expenditures	60,012	0.81%
Total Expenditures	7,440,207	100.00%



III) TRANSPORTATION FUND

CITY OF MIAMI GARDENS
 ACTUAL VS BUDGET REPORT-TRANSPORTATION
 (8.33% OF YEAR COMPLETED)

	FISCAL YEAR 2008-2009					Notes
	FY2006-07 ACTUAL	FY2007-08 ACTUAL	AMENDED BUDGET	AS OF Oct-08	% OF ACTUAL VS. BUDGET	
Appropriated Fund Balance	\$ 995,259	\$ 500,211	\$ 1,012,589	\$ 1,012,589		
Revenues:						
Local Option Gas Tax	\$ 2,297,107	\$ 2,270,392	\$ 2,295,000	\$ -	0.0%	
State Revenue Sharing	1,063,708	993,768	741,036	-	0.0%	
Charges for services	80,066	82,193	92,200	9,041	9.8%	
Grant revenue	1,042,641	736,700	10,000	7,839	78.4%	
Interest earnings	5,453	16,618	14,000	1,878	13.4%	
Misc revenues	78,150	16,516	2,000	-	0.0%	
Transfers in	-	252,184	272,286	22,691	8.3%	
Total revenues & appropriated fund balance	<u>5,562,384</u>	<u>4,868,582</u>	<u>4,439,111</u>	<u>1,054,038</u>	23.7%	(1)
Expenditures:						
Administrative	1,063,560	1,062,863	1,379,114	371,012	26.9%	
KMGB	443,676	519,086	533,742	18,393	3.4%	
Streets	3,554,937	2,274,044	2,407,076	179,715	7.5%	
Total expenditures	<u>5,062,173</u>	<u>3,855,993</u>	<u>4,319,932</u>	<u>569,120</u>	13.2%	(1)
Ending fund balance	<u>500,211</u>	<u>1,012,589</u>	<u>119,179</u>	<u>484,918</u>		