City of Miami Gardens, Florida

Annual Operating Budget

FY 2008 - 2009

City Council

Honorable Shirley Gibson, Mayor

Barbara Watson, Vice Mayor

Aaron Campbell Jr., Seat 1
Barbara Watson, Seat 2
André 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, CMC

Executive Staff

Horace McHugh, Assistant City Manager General Services
Christopher Steers, Assistant City Manager for Business Services
Renee C. Farmer, Assistant City Manager for Public Services
William Alonso, C.P.A., 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

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City of Miami Gardens
Florida

For the Fiscal Year Beginning

October 1, 2007

President

Executive Director

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City of Miami Gardens

Office of
The City Manager

CITY MANAGER'S PRELIMINARY BUDGET MESSAGE FOR FY 2008-2009

Dear Mayor and City Council:

I am pleased to present herein Miami Garden's preliminary FY 2008-2009 annual budget. The past year has brought a new sense of excitement and challenge with the start-up of our own police department and the passage of the statewide property tax reduction referendum. New ground is always a challenge, but it is also a great learning experience and never a dull moment.

The FY 2009 Budget Process and the Principal Financial Challenges and Issues Facing the City

This coming year is positioned to be another year full of challenges. Last year, our priorities involved preparing for and launching the new police department and stormwater utility, this year our priorities are dealing with the impact of the recession of local and state shared revenues, absorbing the mandated cuts in property tax revenue, completing construction of the new Recreation Center Complex on NW 199th Street, assuming specialized policing duties from the Miami-Dade County Police, and planning for the City's first City Hall facility. All of these actions will have long term impacts on the City and its residents.

With growth comes challenges, and we will also have plenty of these. Foremost is the continuing assault on local government revenue by the State Legislature. Being a new city, we must struggle to maintain our fiscal position in response to these actions. In addition, we are challenged to increase our police resources to meet the ever present threat of crime. The second major challenge is to provide continuing and additional services to our residents during a time of fiscal uncertainty and less revenue.

While there is never enough funding to do all that needs to be done, let alone all that we would like to do, I believe that we can still continue to make a positive difference in the community despite a very lean revenue year.

The FY 2008-2009 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 past five years have been overwhelming, starting with nothing and developing a vibrant, growing city. It seems that we thrive on such challenges. Despite the loss of tax revenue, the current budget reflects a slight change to our millage rate due to following the State's roll-back rules. In order to bring in the same amount of revenue as the prior year, this year the roll-back rate actual dictates a downward movement in the millage for FY-09. Our millage will go from 5.1488 mills to 5.1402 mills.

The new budget also provides for an increase in staffing in the police department comprising some 29 sworn officers, 8 telecommunicators, 8 civilians, and for the funding of staffing for the new recreation center complex for FY-09 and FY-10.

GENERAL FUND

Staff began the FY-2009 budget process unsure about a number of revenue issues: The economic slowdown, and the impact of the tax referendum 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.

The 2008 Jazz festival was a highlight of the City's cultural year.

Four 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, 2007, we had increased our unrestricted general fund reserve to an estimated $8.1 million, or 14.5% of our FY-2008 budgeted expenditures. It is anticipated that by the end of FY-08, we will have achieved our initial goal of at least 16%. [See Table #1 below].

TABLE #1: Undesignated General Fund Fund Balance: FY-04 - FY-09

	Actual FY 03-04	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated* FY 07-08	Estimated* FY 08-09
Budget Allocation		$500,000				
Year- End Reverted Funds	$558,105	$990,610	$1,870,809	$4,257,711	$1,890,262	$300,000
Cumulative Total in the Reserve	$558,105	$1,981,219	$3,852,028	$8,109,739	$10,000,000	$10,300,000
General Fund Budget Total (**)	$29,763,200	$33,345,628	$45,354,039	$56,102,757	$56,332,684	$58,000,000
% Reserve	1.89%	5.94%	8.49%	14.46%	17.75%	17.76%

* Estimated
** Excluding budgeted fund balance.

In January, 2008, the voters of Florida passed the statewide tax reduction initiative that will reduce our FY-09 property tax revenue. This impact will result in a permanent reduction in tax revenue of at least $410,000 per year; however, when new construction is added, we will not see this reduction. It is interesting to note that without the tax reduction referendum, the City would have received an additional $2.8 million in tax revenue if we just maintained our millage at the FY-08 rate of 5.1488.

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, providing subsidies to Funds that should be self-sustaining, and crime to name a few. The budget presented here provides for the addressing of these many challenges, though not near as many and not to 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 current and continuing visioning process that City Council has undertaken will help clarify our goals and priorities for the balance of this year and for future years.

FY-09's most visible initiative will be the construction of the City's new 55,000 square feet recreation center and surrounding 24 acres. Though begun in 2008, most of the visible construction will continue into 2009, with final work hopefully

being completed in mid-to-late 2009. This fulfills Goal 1a(e) of the Council's Visioning Exercise (page 237)

Another positive factor in the FY-09 budget is that the City will no longer have to budget for County police local services in FY-2009, fulfilling another important goal of the Exercise (Goal 3e(a & b) [see page 238-239). This helped mitigate the impact of the loss of economy-based revenues. In addition, payments to the County for specialized policing services are also scheduled to end. It is these reductions that will enable us to increase police department staffing by some 20 individuals earlier this year.

Another significant last minute change to the proposed budget came when the City was informed by the County Manager that it was his intention to eliminate the requirement for County specialized police services. It is estimated that it will cost us approximately $2.2 million a year to provide our own specialized services plus a one time charge of approximately $650,000 for equipment. This involves the hiring of an additional 26 personnel.

Another planned initiative that will begin in FY-09 is the Phase I Beautification Project for NW 183rd Street. This is partially funded by a grant from FDOT Continuing Goal 1a (b & c – page 236).

The FY-09 budget contains no new major initiatives other than the increase in police staffing and the new recreation center. However, the City's Community Development housing program begun in FY-07, should be able to expand its housing efforts through an additional grant received from the state in late FY-2008 as part of the continuing Hurricane Wilma recovery effort. This will be a tremendous asset in our addressing many glaring deficiencies in community housing as identified in our long term planning processes.

Major Revenues

In building a budget, we usually look at revenues first. This is what we currently know about FY-09 revenue: [For detail information on all revenues, see Revenue Manual, page 309]

- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the assessed 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-09 roll-back millage rate of 5.1402, property taxes are expected to generate

$23,608,249 (This is 95% of the actual estimate as state law requires us to budget at this level).

- **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 poor statewide economy, will decrease by 11% over the amount budgeted for FY-08. These figures were provided by the State. The General Fund expects to receive $2,576,047 for FY-09. This is 77.66% of the total received. State law requires the balance (27.34%) 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 an 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 experience a moderate increase next year based on general economic estimates of future construction within the City as estimated by the City's building department. All franchise taxes except Solid Waste and natural gas are collected by Miami-Dade County on our behalf and remitted back to the City. This revenue is expected to be $4,685,000 for the coming year. This is $1,070,000 over FY-08.

- **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 (except the Communications Service Tax which is collected by the State) 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. Generally, these revenues are expected to grow approximately 1%-2% next year. Overall Utility Tax budgeted revenue is expected to increase by $965,000 or 8% from $11,920,000 to $12,920,000, largely due to higher utility rate and fuel adjustments.

- **Half-Cent Sales Tax:** The Half-Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. For Miami-Dade County, the tax rate is 6½%. This tax is collected by the State of Florida and allocated to cities and counties by

statutory formula based largely on population rather than point-of-sale. Because of the economic downturn, the city Miami Gardens expects to receive $7,137,660 from this source in FY-09. This is an expected decrease over budgeted FY-08 revenue of 3.5%.

- **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-08 was only our third or fourth year in collecting many these revenues, we have been conservative in forecasting a modest increase based on limited trend information.

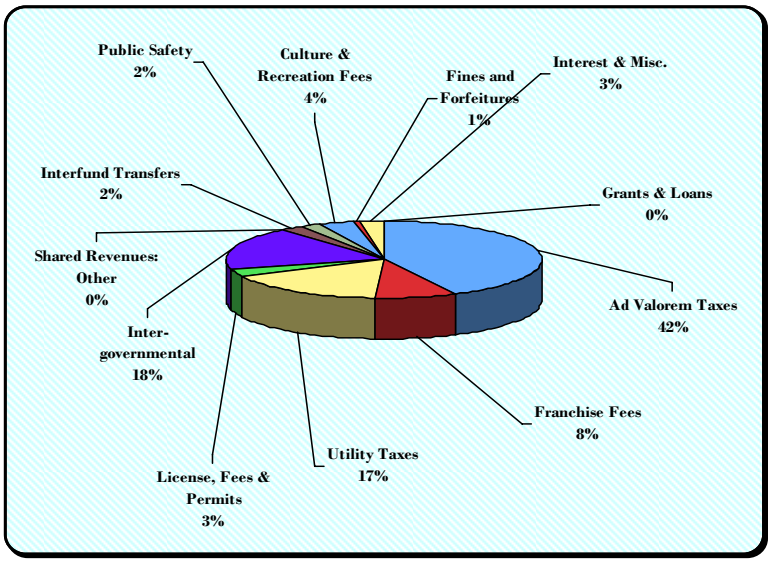
County Commissioner Barbara Jordan gives Mayor Shirley Gibson a $3 million check for the City's new recreation center now under construction.

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 $6,874,100 or an increase of $46% over FY-08. This primarily due to two factors: A significant increase in outside support for the City's special events and police off-duty revenues which is a new source of revenue for FY-09.

The above represent 97% of total General Fund Revenues. Other smaller revenues include such items as internal service charges, fund balance forward 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 08-09

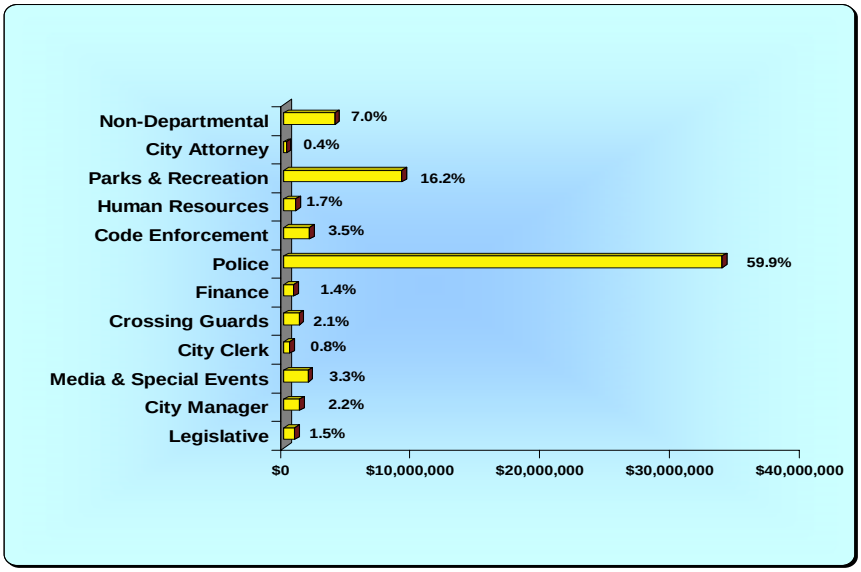


Expenditures

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 cost-of-living increases, merit increases, and increases in employee benefit expenses. This year, most of the personnel-related increases are a result of these factors plus the addition of new employees in the police department.

The budget includes a 10% increase in health insurance premiums, a 2 % cost-of-living adjustment (COLA), a 3% funding pool for merit increases, as well as a 3% funding pool for the deferred compensation match program.

CHART #2: General Fund Expenditures for FY-09



Transfers

Transfers represent internal City transactions between City Funds. For some Funds, transfers appear as revenues while at other times they appear as expenditures. This budget contains transfers (revenue) based on actual past usage of General Fund assets (personnel, finance, legal, management and legislative support, etc.) from the Transportation Fund, Development Services Fund, CDBG Fund, Stormwater Fund and the General Services Fund. It also contains transfers (expenditures) to the General Services Fund for services they provide: Purchasing, Information Technology (IT), Fleet Management as well as a share of the City Hall facility and associated general citywide insurance costs. The Debt Service Fund also accepts transfer for bond payments.

Increases In the FY 08-09 Budget

The following areas involve major increases over the FY-08 budget.

- **Equipment.** General citywide replacement vehicles for new employees and additional computer equipment.
-
- **Supplies.** Supplies, computers and furniture for all new positions, and additional start-up supplies for the police department and the new recreation center.

- **Personnel.** The most significant increases in the FY 08-09 budget are the increases in personnel costs and costs associated with the additional police personnel. The budget provides for an overall increase in Full-Time Equivalent (FTE) positions from 502 in FY 07-08 to 540 in FY 08-09, although this is a little misleading as many of the new positions in the police department were on "on the books" in FY-08 and scheduled for manning on October 1st . Other the than the police department, the initial staffing for the new recreation center, only one other position was approved, a project manager (engineer) for the Capital Projects Budget. The proposed staffing level also includes some 20 positions eliminated in FY-08 due to revenue shortfalls.

General Fund Summary

The FY 08-09 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-09 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.

TRANSPORTATION FUND

Three years later and the Transportation Fund is still dealing with Hurricane Wilma issues. Responding to Wilma's damage impacted the finances of the Transportation Fund very hard. Altogether, we spent over $8 million on clean-up but thus far recouped only about 93% of our costs from the state and F.E.M.A. Several months ago, we were surprised to receive an unexpected F.E.M.A. payout of over $600,000. We have been advised that there is the possibility of one final payment, though not nearly as large.

Hurricane Wilma hit Miami Gardens extremely hard in October, 2005. The City expended over $8 million in cleanup. The city may yet receive a final reimbursement from the Federal government in FY-09.

With economic downturn in full force in South Florida, Transportation Fund revenue streams have been severely affected. A decrease in travel has impacted the City's receipt of gas taxes and the Fund's largest source of revenue – State Revenue Sharing – has also been hit hard by the economy. Because of these factors, we have cut back on our street paving and sidewalk improvement programs. We will have to look to the CIP fund if additional work in these areas is needed during the coming year. We do have the funding reserved for the Phases I and 2 beautification program for NW 183rd Street. We continue to look for grants to enhance this and other projects.

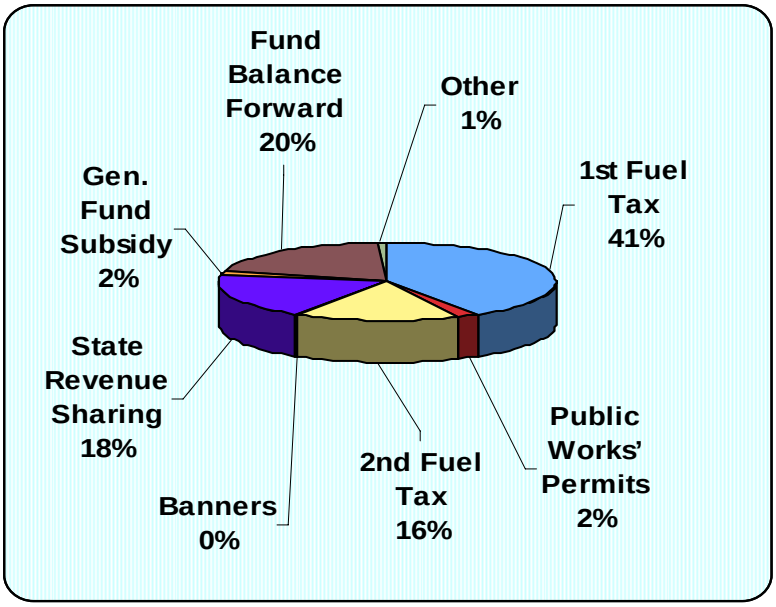
Revenues

The Transportation fund has three principal sources of revenue comprising 93% of total Fund 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 3-cent per gallon levy by the County Commission that is expected to bring the City $645,000 in revenue for FY-09, about the same as FY-08. This estimate is provided by the state. The Second Local Option Gas Tax is estimated by the State, and the City's FY 07-08 allocation is expected to be $1,711,285, again, about the same as last year.

The third major revenue of the Transportation Fund is State Revenue Sharing. State statutes require that 27.34% of all City allocated State Revenue Sharing must be used for transportation expenses. The other 77.66% is revenue to the General Fund. State Revenue Sharing is estimated by the State to be $741,036 for FY-09. This is a 30% decline from the FY-08 budgeted amount. Total Transportation Fund revenues (including Fund Balance Forward) are expected to decrease by 9.1% over FY-08, again due largely to the national economic crisis. All of these revenues are economy-based and vigilance must continue to be

maintained during the year to ensure receipts are reflecting budgeted amounts. It now appears that because of these losses, the General Fund will have to subsidize the operations of the Transportation Fund in the amount of $94,439.

CHART #3: Transportation Fund Revenues by Percentage



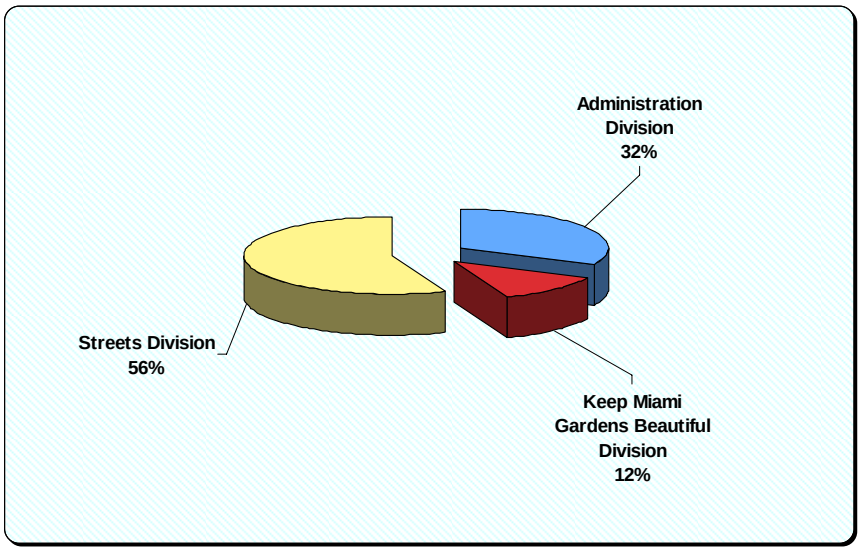
Expenditures

Because almost all of the activities of the City's 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 *Keep Miami Gardens Beautiful* (KMGB) program continues in the new budget at previous levels. KMGB has had an extremely successful year in working with community groups to enhance the looks of many neighborhoods and bring the Phase II beautification program for US 441 to completion. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. During FY-08, Miami Gardens' beautification program was recognized statewide by winning the Florida Trees, Inc. 2008 best-in-state tree planting award. We also received the national Tree City designation for the third straight year.

The operating budget contains no funds for street paving in FY-09. It is hoped that by using interest earnings in the Capital Projects Fund, we can still undertake some badly needed paving in the Bunche Park area. Our sidewalk repair program is funded at $75,000, a 50% reduction from the $150,000 in FY-08. Right-of-way landscaping efforts will continue with one major project scheduled for bidding: NW 183rd Street Beautification Phase I from US 441 west to NW7th Avenue. We

may also have developer funds to begin some improvements on the 12th Avenue Palmetto entry ramp. This will serve as a template for future Palmetto projects.

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 Department and the Building Services Department.

The Planning & Zoning Services Department is divided into two divisions: 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 existing County Comprehensive Plan as they apply to the City. In FY-07, the Department completed and received approval by the State for the CDMP. It also won a state planning award for innovation in land use. The Current Planning Division handles re-zoning requests, the Federal Flood Insurance Program, and other developer-related activities. During FY-08, the department completed an overhaul of the City's sign regulations and began work on a complete revision of the City's land development regulations. This process will continue into FY-09.

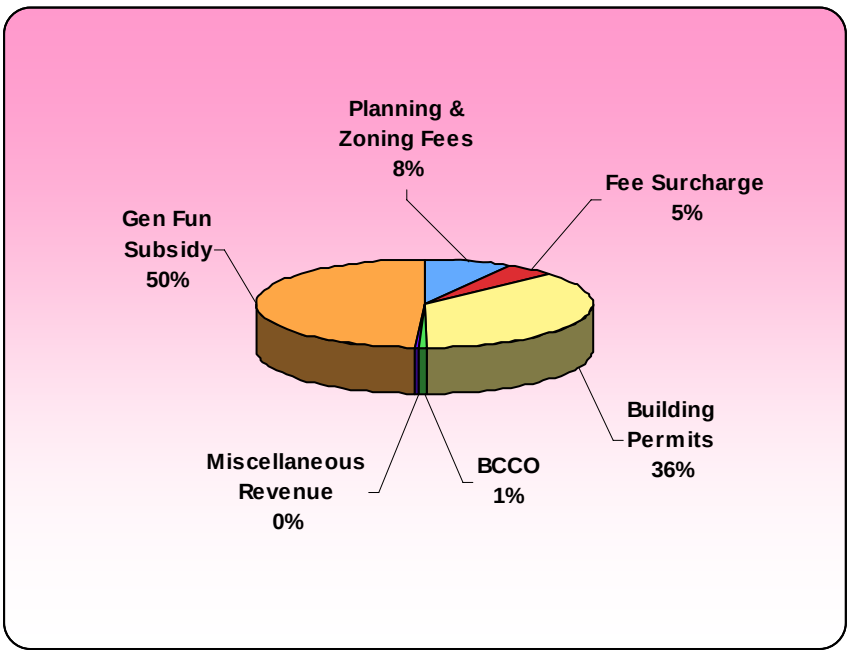
The Building Services Department of the Development Service Fund is responsible for all ad-ministering the Florida Building Code. Its activities include development plan review and building inspections during construction.

Revenues

During FY 07-08, 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. Commercial development has also continued with previously approved and new projects coming on line.

Generally, these developer-related activities generate sufficient income to cover their associated costs; however, the current real estate slowdown has had a significant impact on the Fund, completely eliminating the reserve. FY-08 saw a dramatic drop in revenues to a level that is unsustainable by department revenues alone. The Fund is expected to end FY-08 with a deficit of nearly $1.1 million, eliminating its fund balance and requiring a subsidy from the General Fund. Total budgeted revenues (excluding subsidy) declined an incredible 56% from budgeted FY-08 to FY-09, despite a new fee structure adopted in mid-FY 2008. It is clear that the fund will not be self-sustaining for FY-09 and possibly FY-10. Total expected revenues based on two years of history are estimated to be only $1,951,500. The General Fund will have to subsidize this fund in the amount of $1,890,496 for FY-09 (on top of the $1.1 million for FY-08).

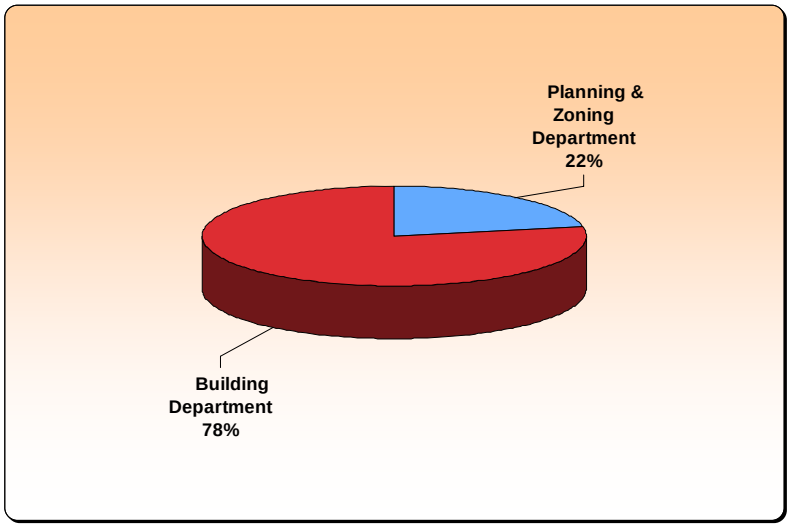
CHART #5: Development Services Fund Revenues by Percentage



Expenditures

Most expenditures in this Fund are salary related. While most of the costs are for in-house staff, the Building Services Department contains funds for the contracting of inspections and plan review services conducted by several contracted private firms. While we have expanded our in-house capabilities, it is still necessary to contract for some of the more specialized services. Several vacant positions were eliminated in FY-08, and as vacancies occur, they will be reviewed for possible freezing.

CHART #6: Development Services Fund Expenditures by Percentage



STORMWATER UTILITY

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007, fulfilling Council Vision goal 1h (page 237). Eleven staff persons were hired in FY-08 to begin field operations. These employees operate through the Public Works Streets Division.

The City has been successful in receiving a number of grants to supplement City funds for stormwater projects. A new $100,000 was received from the State Legislature for work in FY-09. A top priority for FY-09 will be to get several earlier grant projects underway.

The City's Stormwater fee is $4 per month for each Equivalent Residential Unit (ERU), or approximately 1,500 square feet of impervious surface. This is the same

fee charged by the County when it ran the utility and has not been increased since 1991.

Revenues

100% of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee imposed on resident's utility bills. There are approximately 70,000 ERUs 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 Miami-Dade Water-Sewer Department on their bills. A small portion of residents are not on either system and are billed directly by the City.

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

Expenditures

Expenditures in the Stormwater Utility involve operations (staff) and projects. For FY 2008-2009, the two largest expenditures are $1,075,520 for canal cleaning, and a $657,474 payment to the County for prior capital project debt service.

GENERAL SERVICES FUND

Unlike the other non-General Fund funds, which essentially stand alone and are audited as separate entities, the General Services Fund is similar to an internal service fund. It acts as a service agency for the City's fleet and equipment. This is helpful in tracking and accounting for items that cross all departments. In addition, the General Services Fund is responsible for vehicle maintenance, general City Hall expenditures such as space and insurance, and the City Information Technology infrastructure.

This Fund provides a central point where the City can monitor vehicle performance and coordinate preventative and unscheduled maintenance fleet-wide. Large, costly expenditures for the City's Information Technology operations are also budgeted here to minimize the impact on individual departmental budgets in any one year.

Also included in this fund is the City's Purchasing Department. From an accounting perspective, when the City's audit is completed, this Fund, unlike other Funds, is consolidated with the General Fund.

Revenues

The major revenue sources for the General Services Fund are the "payments" (transfers) the various departments make to pay for the vehicles and equipment (and related debt-service) they purchased in the prior years and services rendered in the current fiscal year. For FY-09 this amounts to $6,375,506. The vehicle payments include principal and interest.

For FY 2009, the City will have to issue approximately $2,000,000 in revenue bonds or lease-purchase agreements. We have done this almost yearly since becoming a city. By paying over a five year period, the impact on the any particular budget is minimal. This is for our normal vehicle and computer equipment purchases and replacements. Because we are a tax-exempt government, our interest rates are well below market and make this a highly viable method to finance equipment.

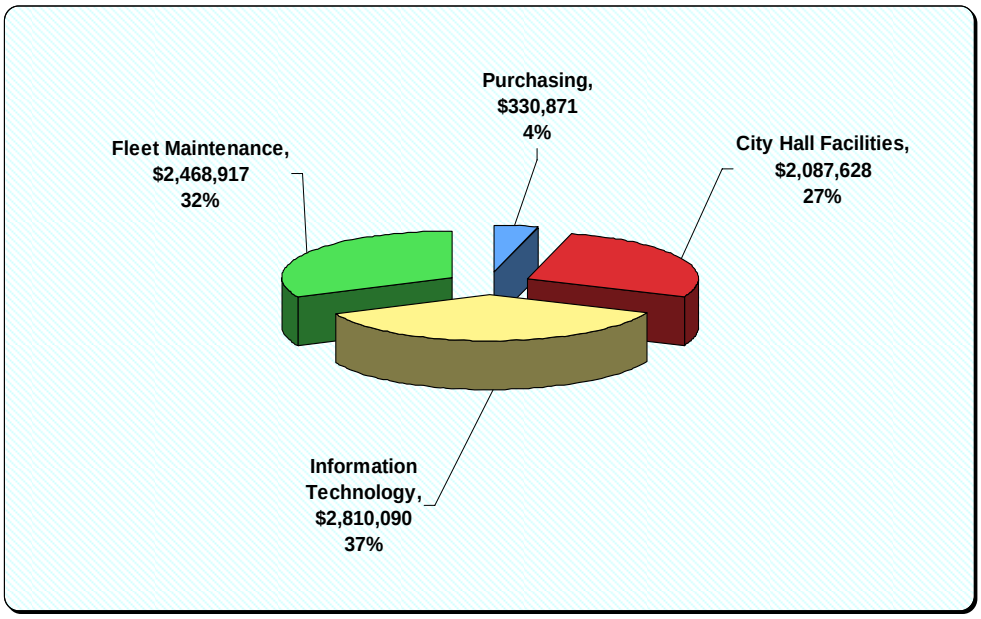
Expenditures

The General Services Fund's principal expenditures are for the purchase of budgeted vehicles and equipment and the provision of routine support services. Major purchases include cars, trucks and other major rolling stock, and major non-vehicular equipment such as computer hardware and software and repayment of the bond principal and interest from earlier vehicle and equipment loans.

Any capital equipment having a life of five years and an initial cost of $10,000 or more, is generally paid from this fund and not directly from the requesting department's budget.

In addition to vehicle and equipment purchases, this internal service fund is used to account for several inter-organizational support services such as purchasing, information technology and fleet management. It also pays for a number of expenditures that are citywide in nature such as utility bills, vehicle maintenance, and liability insurance. Bills are paid from this Fund and payments are collected form the various departments' budgets in proportion to their use. The fund grew in employees in FY-08 to accommodate the new police department's technology and fleet. One additional person is planned for purchasing in FY-09.

CHART #7: Functional Expenditures - General Services Fund



SPECIAL REVENUE FUND

The Special Revenue Fund was established in FY-06, to assist in the accounting for and tracking of certain revenues that come to the City that have restricted uses. These include parks and police impact fees and Law Enforcement Education Trust Fund revenues. For FY-09, it is planned to spend some of these funds on recreation capital needs. New revenues include an anticipated additional $81,100 in Impact Fess and $46,000 in accrued interest.

CAPITAL PROJECTS FUND

The Capital Projects Fund was initiated with a dedicated tax increase of $500,000 in FY-05. No projects were undertaken from these funds in its first two years so that the monies accrued could be held as an emergency reserve and cash flow reserve until such time as the General Fund accumulated sufficient fund balance to meet these purposes. The City has been very successful in securing outside financial commitments for its future capital projects. Most of these capital-related grants are accounted for in this fund. This year's budget also includes a transfer from the General Fund to the CIP Fund for several projects including the City sidewalk, street paving and street beautification programs.

Revenues

Revenues in the Capital Project Fund generally consist of three types: Grants, Bonds, and transfers from operating departments. We have budgeted $30,236,750 in grants for various projects. Funds include over $30 million from Miami-Dade County through several county-wide bond issues approved by the voters. State construction grants account for an additional $600,000.

One of the City's new entrance signs on NW 27th Avenue.

Expenditures

There are three employees budgeted in this fund: A special projects administrator and two projects managers. In that the City has embarked on almost $50 million worth of capital improvements over the next several years, a professional manager for these projects was needed to ensure timely completion and follow up on grant requirements. The others employees are field-based project managers who are licensed architects, engineers or contractors. Many of the capital projects are multi-year projects and may not actually begin in FY-09. The funds 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 has been designated an entitlement city for the purposes of receiving Community Development Block Grant funds from USHUD. The City was notified by HUD that the City's allocation For FY-09 will be $1,366,000 or a very small reduction from the $1.4 million authorized for FY-08. Projects are based on the priorities established by City Council in the yearly Action Plan as approved by HUD. In addition, the department has or will receive an additional $1,700,000 in Hurricane Wilma related housing initiatives. This award was made from monies returned by other jurisdictions that could not spend it in a timely manner.

STATE HOUSING INITIATIVE PARTNERSHIP FUND

In July 2007, the City was awarded a $600,000 allocation for housing initiatives by the state's S.H.I.P. program. FY-09 funding is expected to be $613,000 or the same amount as in FY-08. This Fund was established to account for these revenues. Expenditures are managed through the Community Development Department.

DEBT SERVICE FUND

For FY-09, the City has 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 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 2007-2008 has proven to be an active year for the City. The nationwide housing recession has had and continues to have a significant negative effect on the activity level of the planning and building departments. Dealing with this issue has been challenging to say the least, but we are now moving forward.

FY-2008 also marked the completion of projects on which we have worked so hard for since the City's incorporation: US 441 Phase II beautification improvements, the NW 27th Avenue beautification project, the purchase and renovation of our first police headquarters and public works facilities among others.

The coming year promises to continue this exciting progress through the completion of the new public works complex, Phase I of the NW 183rd Street beautification enhancement project and the start of the design process for an eventual new City Hall in the town center area. Challenges include dealing with Legislative mandates and municipal revenue reduction schemes that seem to pop up ever session, additional tax cut ballot initiatives, and an economy that remains in recession mode. Finding sufficient funds to improve infrastructure will remain a key challenge.

However, for FY-09, we are beginning to see new issues that must also be addressed: Intensified code enforcement activity, community policing, and beautification. Under the proposed FY 08-09 budget, I believe that we should continue to see visible progress on a true transformation of our community.

Initiatives New For FY 2008-2009

The future of the City of Miami Gardens continues to be full of promise and hope, now more than ever. FY-08 marked the end of the development of our first Comprehensive Development Master Plan. This process, and the resulting document, is a key element in the physical and financial future of the City. Through scores of neighborhood meetings, community surveys, charrettes, workshops, and other data gathering techniques, residents, businesses, and elected officials have defined and refined the City's future vision. This shared vision will shape our future actions as a community. No process in a City's evolution is more important than this. FY-09 will see the second phase of this work completed – the development of our own land development regulations. This too will be a comprehensive process requiring significant input form the community if they are to truly reflect the community's vision.

Maintaining our relatively low tax rate while providing the services needed and demanded by our residents is an important guiding principal in preparing our budget each year. Miami Gardens remains one of the lower taxed major cities in Miami-Dade or Broward counties (see chart below). 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.

Unfortunately, the State Legislature will not let cities and counties carry on their constitutional responsibilities without interference. Their "we know better than local officials" actions at the 2007 and 2008 Legislative sessions have placed all local governments in jeopardy of fiscal decline. Even though we were exempted from the immediate impact of their first fiscal scheme, we were not exempted from the Constitutional Amendment approved by the voters in January 2008.

Participation was heavy at the City's popular Health Fair held in 2008.

Even while maintaining the roll-back tax rate, the budget contains a number of new initiatives for the coming year, the most ambitious of which is the expansion of the newly created police depart-

ment through adding 46 new personnel and assuming the specialized police services activities form the County (Murder, gang and sexual assault investigations, motor units, crime scene investigation, etc).

In addition to the police initiative, other new items for FY-09 include: Construction of the City's new 55,000 square foot recreation center and surrounding 24 acre park; the beginning of a multi-million dollar renovation of the City's parks and pools; development of the City's new land development regulations; renovation of the industrial building we bought into a Public Works headquarters, the building of a fueling station for City vehicles, and the design phase for the City's first City Hall structure.

The City also has entered into an interlocal agreement with Miami-Dade County to manage the reconstruction of a major north-south roadway, NW 7th Avenue. This $5.2 million project will be the first major road project in the City's short history. These and other initiative should keep everyone busy this year and should bring a better standard of community to all residents.

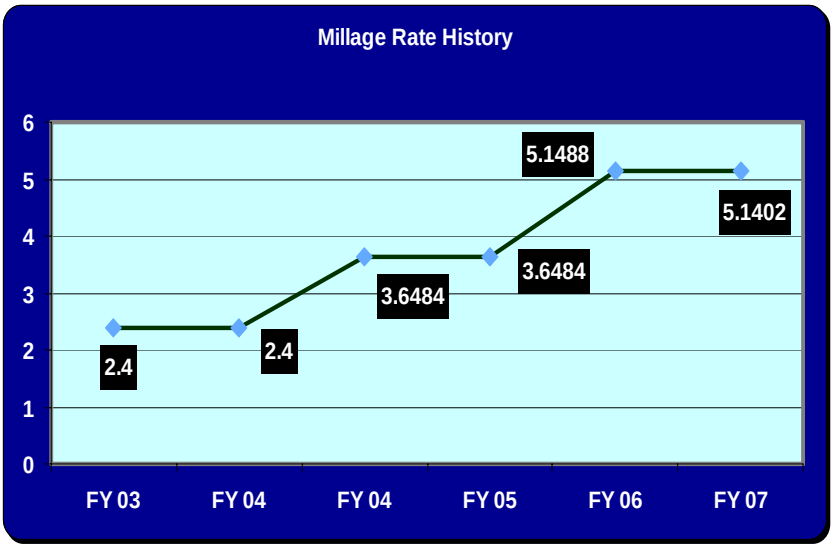
TABLE #2: Comparative Tax Burden, Selected Miami-Dade Cities

City	Population	Tax Rate in Mills*	Per Capita Tax Burden
Miami Beach	93,721	5.8970 mills	$1,780
Miami	395,434	7.9202 mills	$796
Opa-Locka	15,359	8.0084 mills	$485
Homestead	57,587	5.1585 mills	$455
North Miami	60,275	6.9318 mills	$374
North Miami Beach	40,942	7.3939 mills	$343
Hialeah	228,528	6.5400 mills	$316
Miami Gardens	**109,200**	**5.1402mills****	**$216**

* FY-08 millage. FY-09 tentative millage not yet available.
** FY-09 Tentative Millage

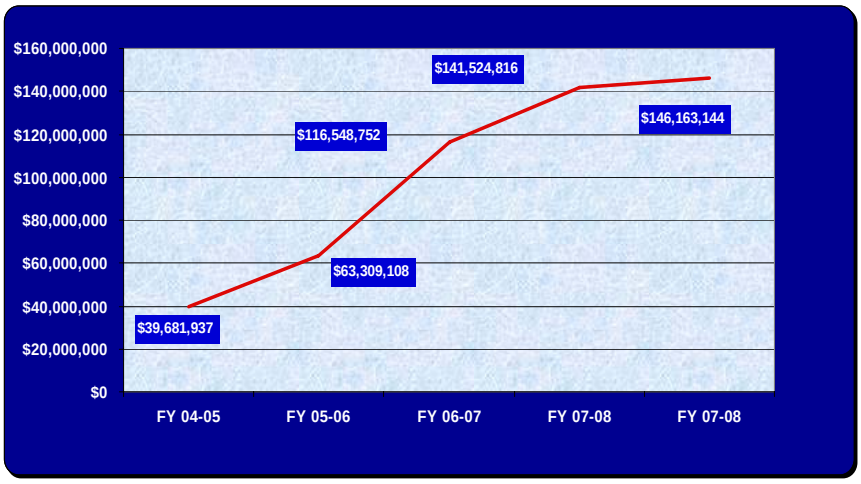
A major challenge that we constantly face is that most of our revenues are economy-based and we are currently facing a slowdown in the local economy relative to the past several years. It would not take much to plunge us into a recession. This is why it is critical that the City continue building an appropriate reserve so that we can temper any major downturn in revenue. It is estimated that at year-end, FY-08 will provide an additional $2 million increase to this reserve.

TABLE #3: City Millage Rate History



Perspective: It is important to note, as I frequently do, that this City was not expected to survive as a viable municipality. We have all heard this theme echoed around the County. I think that the FY-09 budget should put this to rest. When we adopted our first real budget in FY-05 (there were County-adopted budgets in 2003 and 2004), we had a total funds budget of $39,000,000. Compare this to only four years later:

TABLE #4: Total All-Funds Budget



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 Denise Williams, William Alonso 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 08-09 Preliminary Budget Document

The Budget

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

Table of Contents and Users Guide to the Budget

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

City Manager's Budget Message

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

Fund and Departmental Detail

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

In addition to the financial data, the section provides a brief narrative description of the duties and responsibilities of each department and Fund, a listing of major accomplishments for the preceding year, and goals for the coming year. Also provided is

a staffing history for the department and an organizational chart. Finally, a millage equivalent has been calculated for each department in order to give the reader a different perspective on the cost of running the various operations.

Appendices

1. **FY 2008-2009 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 440 is the required for 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 08-09 operating and capital budget. This ordinance also must be approved at two separate public hearings prior to adoption. The ordinance adopts the actual appropriations for each fund and established the rules for budget administration

City Overview

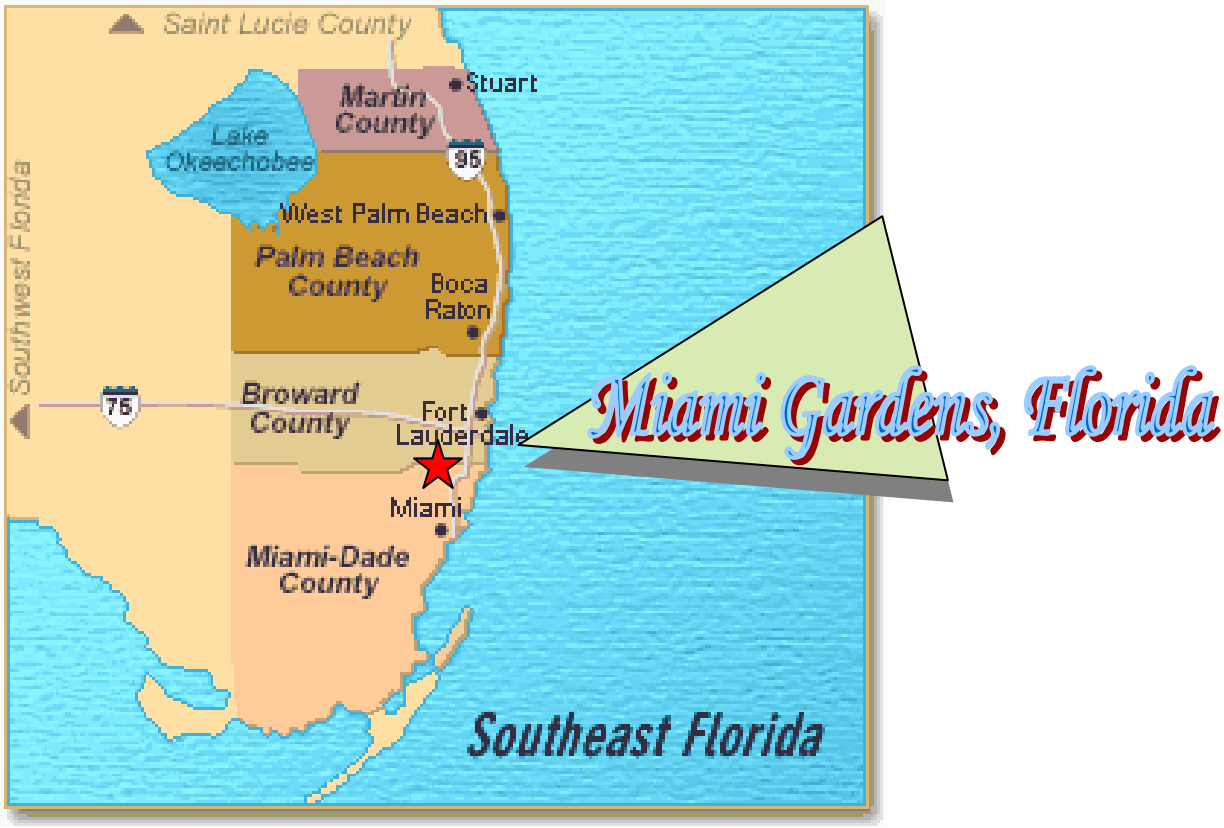
The City of Miami Gardens, Florida, was incorporated on May 13, 2003, as the 33rd municipality in Miami-Dade County, and at a population of 109,200, is the county's third largest city after the cities of Miami and Hialeah. Located in North-Central Miami-Dade County, it stretches from I-95 and NE 2nd Street on the East, to NW 47th and NW57 Avenues on the West, and from the Broward County line on the North, to 151st Street on the South. The City comprises approximately 20 square miles.

Miami Gardens is a solid, working and middle class community of unique diversity. It is the largest predominately African-American municipality in the State of Florida, and boasts many Caribbean residents. It is the home to the Miami Dolphins and the Florida Marlins' at Dolphin Stadium and to Calder Race Track. It has vibrant commercial corridors along the Palmetto Expressway serving as a central shopping district for the furniture trade, and along North U.S. 441 serving the automobile trade.

Arch at Sunshine International Park

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 colleges/universities within the City.

The City provides various municipal services to its residents including Police, Planning and Zoning services, Building Code services, public works, stormwater utility, Community Development Block Grant, parks and recreation, code enforcement, and school crossing guards. The City is currently staffing these departments. Fire and rescue services, sanitation and library services are provided by Miami-Dade County



Quick City Facts & Photos

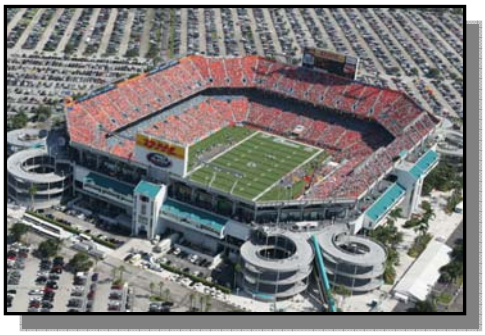
Number of Residents	109,200
African-America	79%
Hispanic	16%
Other	5%
Number of Schools	
Elementary	18
Middle	4
High School	3
Colleges/Universities	2
Number of budgeted City Employees:	
Total F.T.E. regular positions	540
Police, City of Miami Gardens (Start 12/16/07):	
Number of budgeted positions	245
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	4
Tennis courts	7
Basketball Courts	17
Special Recreation Facilities	
COMG Recreation Center (Under Construction)	1
Dolphin Stadium	1
Calder 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 20 of this book, displays the relationships between the various organizational units of the City government.

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

Population Projections

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

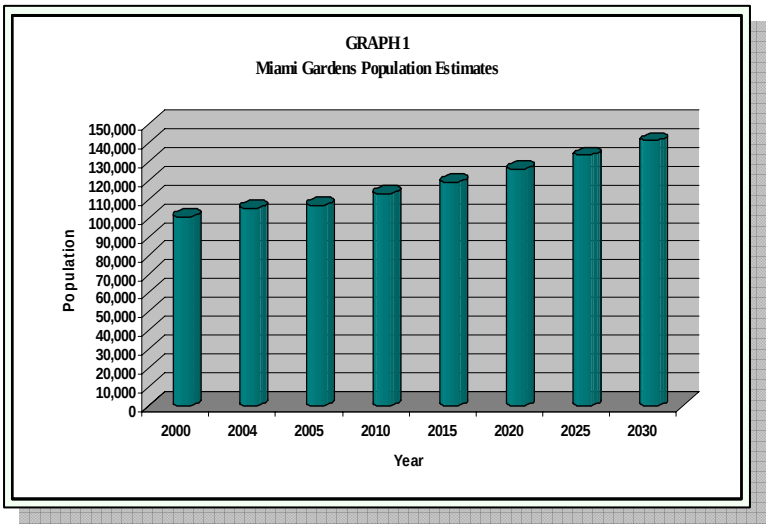
- This methodology utilizes statistical evaluation and analyzes the appropriateness of each extrapolation into the future, from a mathematical measure. It also looks at the extent to which a given extrapolation technique corresponds to the historic and estimated population perspective.

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

TABLE #4: POPULATION ESTIMATES & PROJECTIONS - MIAMI GARDENS PER U.S.CENSUS DATA (2000- 2030)

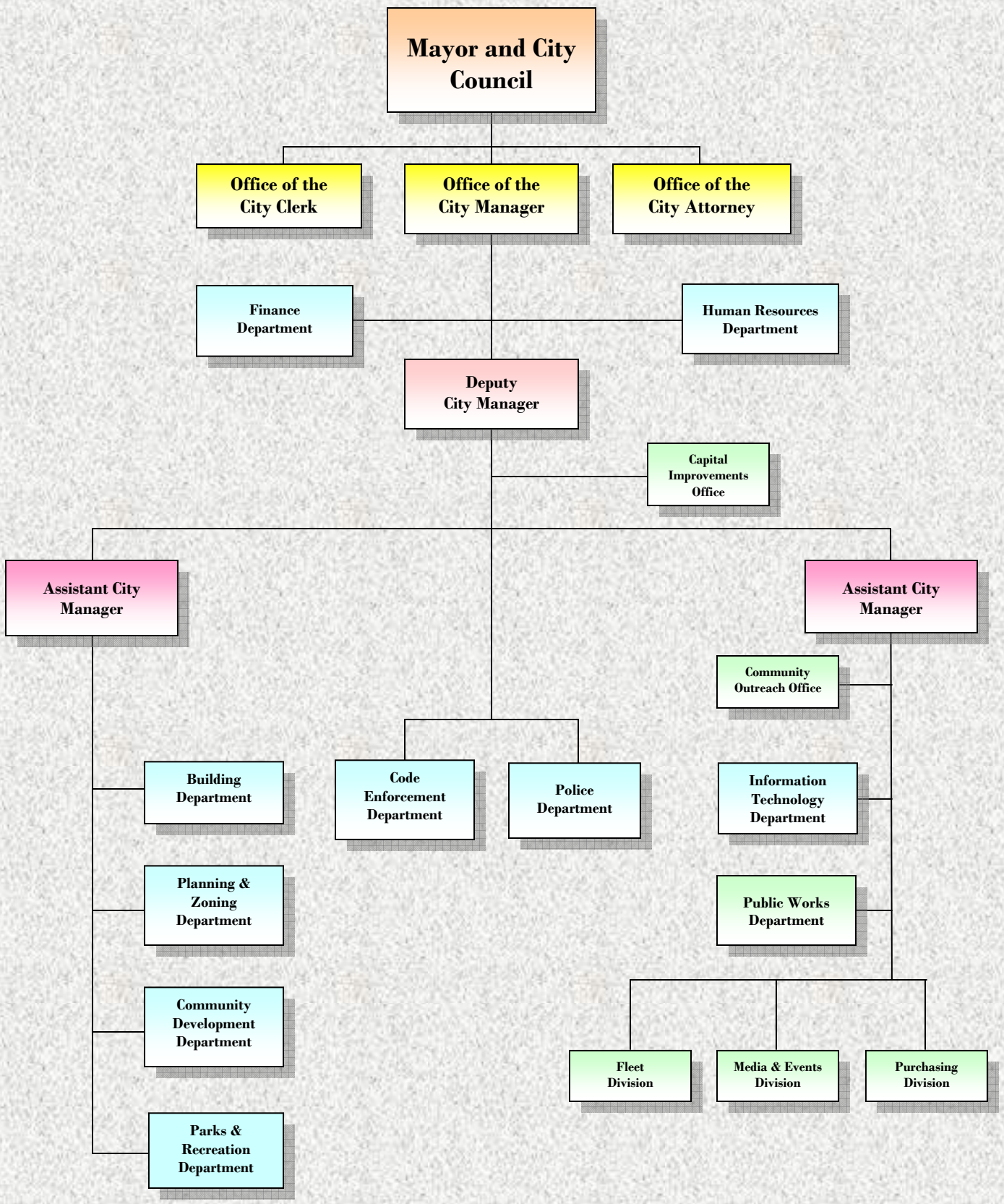
Year	Miami Gardens Population	Miami Gardens Estimated Growth Rate	Miami Gardens Actual Growth Rate
2000	100,809		
2004	105,414	4.57%	4.57%
2006	107,567	1.14%	2.05%
2007	109,200	1.50%	1.52%
2008	110,000	1.00%	0.07%
2010	112,762	5.71%	
2015	119,260	5.71%	
2020	126,132	5.71%	
2025	133,400	5.71%	
2030	141,087	5.71%	

The graph below represents the above estimates in a visual format.



Aerial Map of Miami Gardens

Organizational Relationship Chart



Miami Gardens' 2009 Budget Process

Budget Process and Calendar

A large portion of the budget process in Florida is statutorily driven as outlined in the timetable below. 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 08-09 budget, this process was challenging as the total impact of the statewide property tax reduction referendum was not known at the time the budget was first compiled. Nonetheless, the process went forward and concludes in the presentation of the preliminary budget at the July 23rd City Council meeting.

The Planning Phase

In October of each fiscal year, plans are set forth for next year's budget process by the City Manager; however, the actual budget formulation process began in March 2008. 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.

A City Council workshop was held in June to define the parameters for closing the then existing gap between revenues and expenditures. This policy-related session concluded with City Council authorizing the manager to utilize the roll-back rate for property tax estimates.

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 23rd meeting.

The Adoption Phase

At their July 23rd 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 5.1402, 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 9h and September 24h.

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 9, 2008. 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 24, 2008. 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.

Amendments After Adoption (See Formal policy page 72)

As provided in Florida Statute 166.241, once the budget is adopted, the City Council may, at any time within a fiscal year, amend the budget in the following manner:

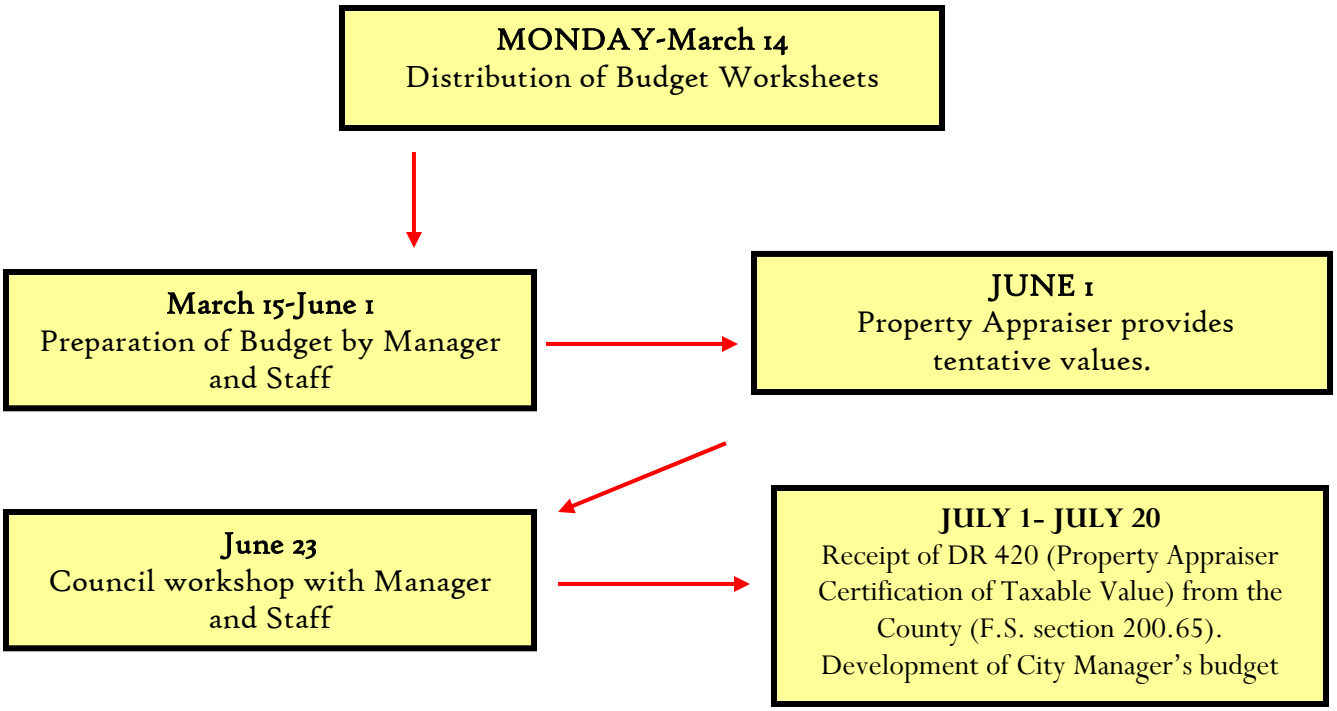
1. Appropriations for expenditures are adopted at the fund level. Any changes in those levels subsequent to the budget adoption must be approved by action of the City Council by Ordinance, except as otherwise provided for in the City's Financial Policies (page 71).

2. Changes in funding levels within appropriations may be made at any time by action of the City Manager.

3. A receipt of revenue from a source not anticipated in the budget and received for a particular purpose including, but not limited to, grants, donations, gifts, debt issue, or reimbursement for damages, may be appropriated by the City Manager and expenditures provided for in the budget.

4. Encumbrances carried forward to the following year are automatically appropriated in the next year's budget.

FY 2008-2009 Budget Schedule



FY 2008/2009 Budget Schedule (Con't)

JULY 20
Transmittal of budget to Mayor and City Council

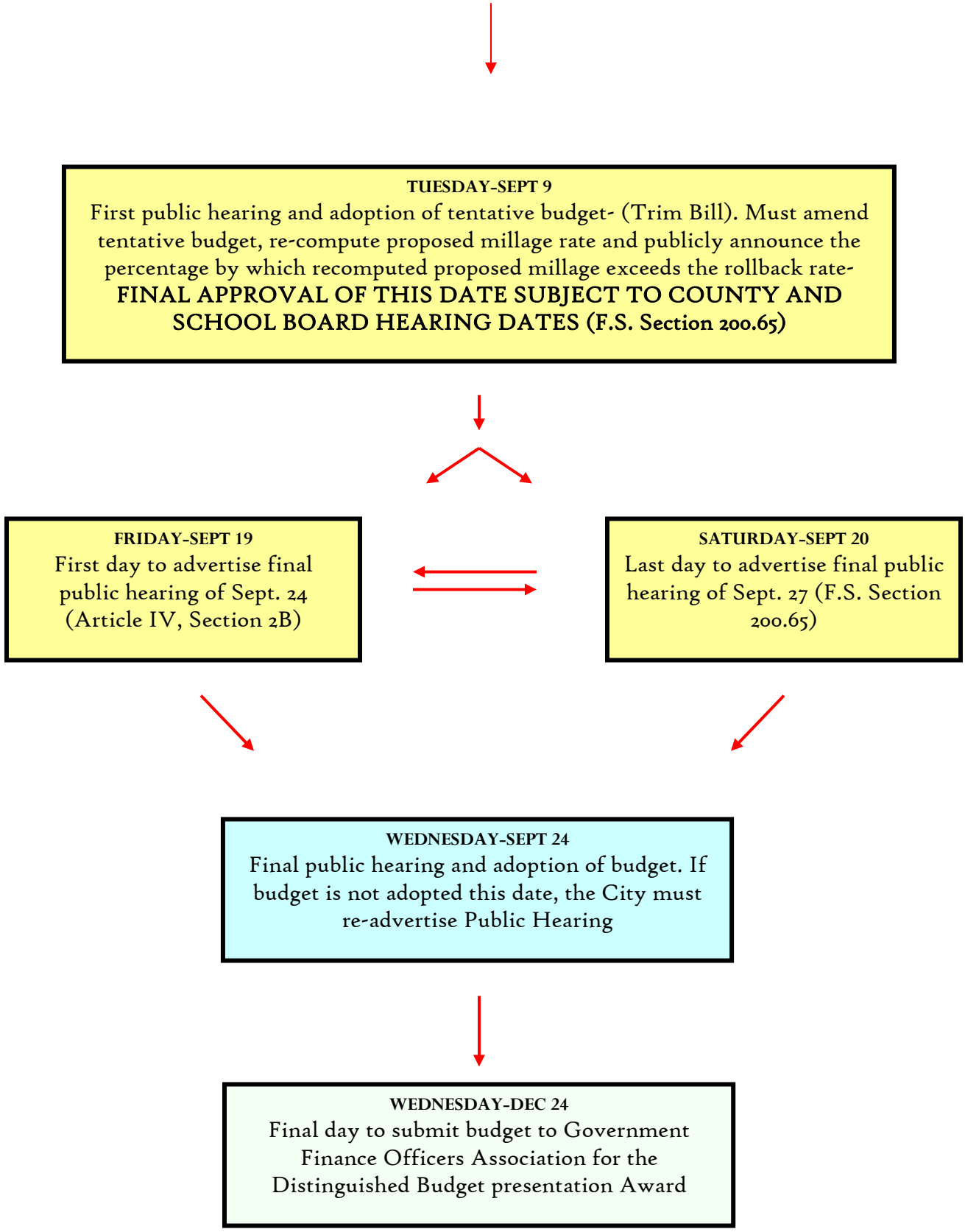
WEDNESDAY-July 25
7:00pm
Consideration of proposed budget by the Mayor and City Council and setting of the proposed millage rate, current rollback rate and date, time and place of the first hearing.

FRIDAY-AUGUST 3
Last day to advise the Property Appraiser's office of the proposed millage rate, current year rollback rate and date, time and place of the first budget hearing (F.S. Section 200.65)

SEPTEMBER 2
Budget Workshop

WEDNESDAY-SEPTEMBER 5
Last day to post a notice for Sept. 12th public hearing (Article IV, Section 2B)

FY 2008/2009 Budget Schedule (Con't)



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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 fro the State-shared local option gas funds, and other revenues designated for transportation purposes. It is the operating fund for the City's Public Works Department.

        B. **State Housing Initiative Partnership Grant (SHIP) Fund** (13) – The State Housing Initiative Partnership Grant (SHIP) Fund is used to account for revenues and expenditures of the City's SHIP Program.

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

        D. **Development Services Fund (15)** – The Development Services Fund is the accounting entity for the City's Building, Planning and Zoning Departments. The fund was established to capture a record of fees and expenses oriented toward the building and development

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

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

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:

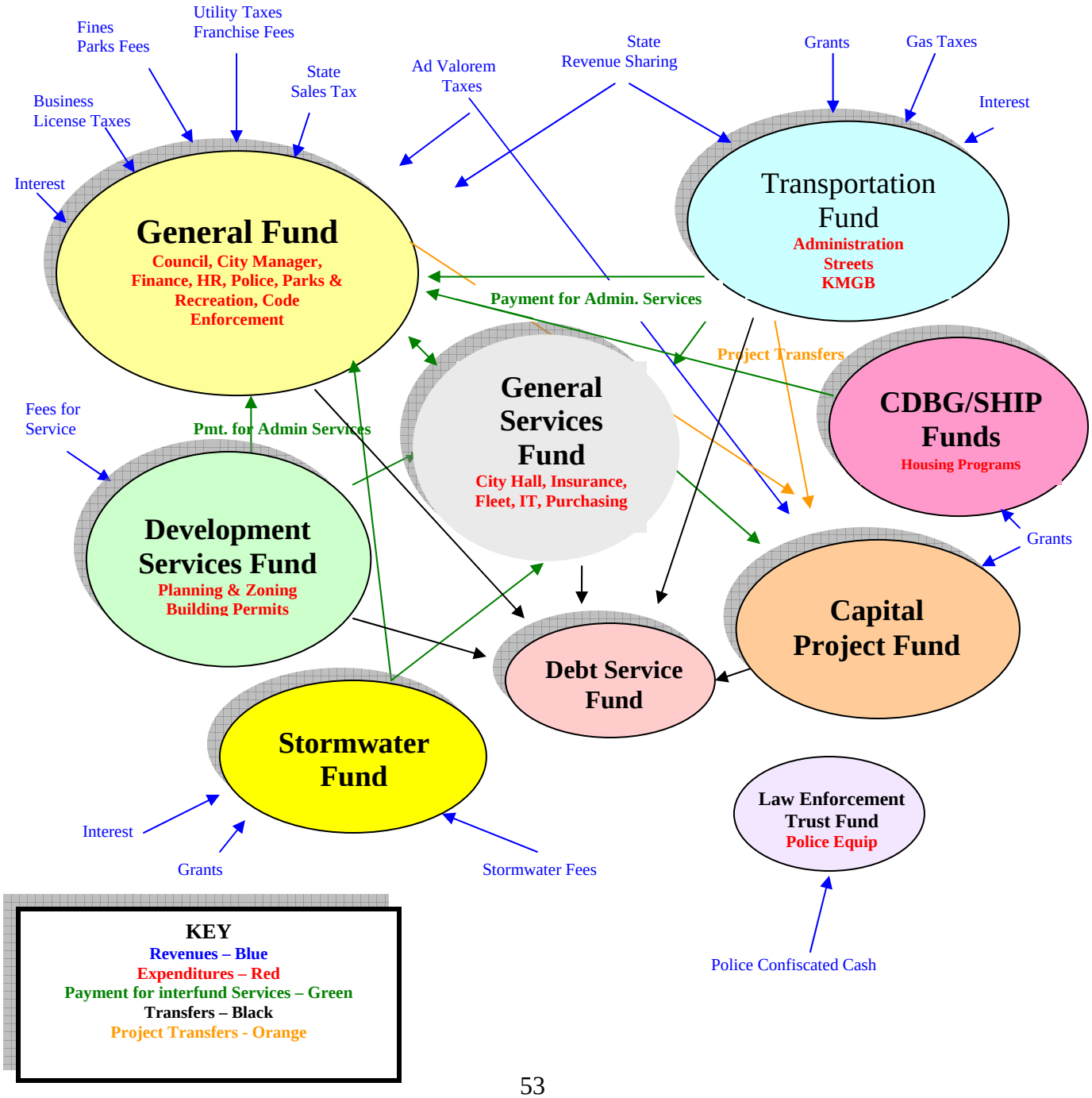
1. **Internal Service Funds (55) –** Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the Board on a cost reimbursement basis. The City has established a General Services Fund to better account for certain internal transactions such as purchasing, fleet management, information technology and city hall related expenditures such as space and insurance; however, unlike true Internal Service Funds, this one is consolidated with the General Fund at year end.

2. **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

Though the chart below look confusing at first, it is not as complicated as it might appear. Each "Fund" is like a different governmental business. Specific **revenues** flow into the appropriate Fund as established by law. **Expenditures** for various services are made from the appropriate fund. There is some Fund interaction such as **payments** to a Fund for services provided to it by another Fund and **transfers** of monies between Funds for special projects or **transfers** to pay off debt. .



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 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.

Internal Services Funds: Charges to departments for services rendered will be sufficient to cover the total cost of performing services on an efficient basis. Lease purchase or borrowing of funds will be considered appropriate as a means of stabilizing capital outlay costs. Interest on such borrowings shall be paid by the using department.

Capital Asset Management Policies

- **Threshold:** The City will capitalize all individual assets and infrastructure with a cost of $5,000 or more and a life of 5 years or more (except computers at 3 years).
- **Asset categorization:** The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:

    - Land
    - Buildings
    - Improvements
    - Equipment
    - Infrastructure
        - Roads
        - Stormwater system
        - Sidewalks
    - Construction in progress

- **Infrastructure Accounting:**

    - Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the estimated historical cost method of valuation.

    - Method:
        - The City determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.

        - The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and than applied the US Bureau of Labor Statistics price trend Information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.

        - The City determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks

weighted average deflator index in determining the present value of the sidewalks.

- **Capital Expenditure/Capital Outlay** – Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over $5,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

    - Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.

    - The City will use the straight line depreciation method.

    - There will be no depreciation on land or other assets with an indefinite life.

    - Construction in progress projects are not subject to depreciation until the projected is completed.

    - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

- **Capital Assets** – Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.

    - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.

    - The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

- **Estimated useful assets life**: The estimated useful lives of the assets are based on City experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

    - Land – indefinite
    - Buildings – 40 years
    - Improvements – 15 years
    - Equipment :
        - Cars – 5 years
        - Trucks – 10 years
        - Equipment – 5 years
        - Computer equipment – 3 years.

- Infrastructure:
    - Roads – 25 years
    - Stormwater system – 50 years
    - Sidewalks – 20 years

- **Five year capital plan**: The City prepares a 5 year capital plan which reports the capital asset budget needs for the City.

- **Fixed Asset Accounting**. The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements with forth by GASB or its successor organization.

Capital Expenditures & Debt Policies

All Funds

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

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

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

Medium Term Debt: Capital lease purchase methods, bonds, or other debt instruments may be used as a medium-term (4 to 10 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 25% 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 percentage of net overlapping bonded debt to assessed value shall be 4%. The maximum of net bonded debt per capita shall be $600. The maximum percentage of annual debt service to general expenditures shall be 10%.

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. <u>Performance Standard</u> - 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. By FY 2008, a six-year projection of revenues and expenditures for the General, Enterprise, and Special Revenue Funds will be prepared each fiscal year to provide strategic perspective to each annual budget process.

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. Although the City recently issued two bond issues, and is anticipating an additional issue in FY 2008, it has not received a bond rating from any New York based rating firm due to our short existence. The City will seek such a rating by 2009 or 2010.

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.

Annual Budget Process

(Also see page 43)

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 begins in March of each year. Prior to March, the City Manager and finance staff review the GFOA comments from the prior year's budget and begin developing the data necessary to address those comments and suggestions.

The Preparation Phase

In March, the beginning phase of budget preparation involved staff preparing updates to the City's anticipated revenues. This involves developing accurate projections of traditional revenues and estimating any new revenues expected in the subsequent year. Since Miami Gardens still has little or no reliable revenue history for most of its revenues, it falls to staff to estimate these revenue streams as accurately as possible.

Also during this phase, staff begins to develop expenditure profiles for each City department and operation. Again, as a relatively new City, this continues to be a difficult task. Having little or no experience in operating programs, and receiving little historical information from the County, estimating still proves to be a formidable task. Not only is there a lack of data, but many of the programs we have undertaken also have no history and staff is forced to development personnel and expenditure estimates from scratch.

The Review Phase

This phase involves the City Manager and the various department heads reviewing the submittals from their respective departments. Changes and updates are 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 demands considerable investigation and focus on the multiple missions.

City Council holds budget workshops with staff during each June to review departmental goals and objectives for the coming year and to give guidance on their priorities. Final refinements continue until the preparation of the tentative budget is completed and submitted to the Mayor and City Council in mid July.

The Adoption Phase

At their second July 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. The Council also schedules additional workshops for September, if necessary, and two formal public hearings for residents to provide their input to the process. State law requires the 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.

Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed 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. 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 is set for the final public hearing. An advertisement is then prepared and placed in a local newspaper. This ad contained 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 adopts the final budget and millage rate. Within the next three days of 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.

Budget Amendments

Budget Amendments

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

Internal Budget Adjustments (Budget Transfers)

General

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

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

Finally, a municipal organization needs to be dynamic to respond to change. Often this requires moving funds form one area to another.

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

When needs are less than originally anticipated or should prices come in lower than budgeted, excess funds should accrue as savings to the City. They should not be considered as available dollars for additional expenditures beyond the appropriation level contained in the approved budget without specific justification. These accrued savings become fund balance reserve or cash forward in the next year's budget, a valuable

revenue in maintaining service levels and avoiding tax rate increases. The more that can be accrued in one year, the easier the budget process will be the next year.

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

Encumbrances

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

Policies

5. 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.

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Financial Summaries Funds and Details of Principal Funds, FY 08-09 Budget

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Consolidated Budget Summary - FY 08-09
Summary of Funds

Description	Recommended Budget
BEGINNING FUND BALANCE - ALL FUNDS	**$23,733,377**
REVENUES - ALL FUNDS	
Property Taxes	$23,608,249
Franchise Fees	$4,685,000
Intergovernmental Revenue	$10,619,749
Utility Taxes	$12,885,000
Fuel Taxes	$2,295,000
Fines and Forfeitures	$285,000
Licenses & Permits	$3,935,100
Miscellaneous	$1,984,300
Charges for Services	$3,184,000
Grants and Loans	$41,891,830
Interfund Transfers	$17,056,538
TOTAL REVENUES - ALL FUNDS	**$122,429,766**
TOTAL RESOURCES AVAILABLE - ALL FUNDS	**$146,163,144**
EXPENDITURES - ALL FUNDS	
Operating Expenditures	
Personal Services	$44,809,071
Operating Expenses	$44,556,720
Total Operating Expenditures – Including Debt Service	**$89,365,791**
Capital Outlay	$56,797,353
TOTAL EXPENDITURES - ALL FUNDS	**$146,163,144**
	$0

Summary of Funds
General Fund Budget Summary - FY 08-09

Description	Recommended Budget
BEGINNING FUND BALANCE	**$10,075,719**
REVENUES - GENERAL FUND	
Property Taxes	$23,608,249
Franchise Fees	$4,685,000
Intergovernmental Revenue	$9,878,713
Utility Taxes	$9,490,000
Fines and Forfeitures	$285,000
Public Safety	$1,218,000
Licenses, Fees & Permits	$1,858,000
Miscellaneous	$1,547,100
Culture & Recreation	$1,966,000
Grants and Loans	$0
Interfund Transfers	$1,339,805
Fund Balance Forward	$450,000
TOTAL REVENUES	**$56,325,867**
TOTAL RESOURCES AVAILABLE - GENERAL FUND	**$66,401,586**
EXPENDITURES	
Legislative	$848,628
City Manager	$1,244,787
Media & Special Events	$1,878,642
City Clerk	$456,073
Finance	$773,668
Human Resources	$955,445
City Attorney	$210,900
Crossing Guards	$1,196,101
Police	$33,769,914
Code Enforcement	$1,986,881
Parks & Recreation	$9,133,997
Non-Departmental	$13,946,550
TOTAL EXPENDITURES	**$66,401,586**
ENDING GENERAL FUND BALANCE	**$0**

Summary of Funds
Transportation Fund Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING FUND BALANCE	**$791,375**
REVENUES - TRANSPORTATION FUND	
Fuel Taxes	$2,295,000
State Revenue Sharing	$741,036
Grants	$10,000
Permits	$85,000
Miscellaneous Revenues/Interest	$23,200
Interfund Transfers	$366,725
TOTAL REVENUES	**$3,520,961**
TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND	**$4,312,336**
EXPENDITURES - TRANSPORTATION FUND	
Administration Division	$1,377,864
Keep Miami Gardens Beautiful Division	$531,982
Streets Division	$2,402,490
TOTAL EXPENDITURES	**$4,312,336**
ENDING TRANSPORTATION FUND BALANCE	**$0**

Summary of Funds
Development Services Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING FUND BALANCE	**$0**
REVENUES - DEVELOPMENT SERVICES FUND	
Planning & Zoning Fees and Charges	$320,000
Building Fees and Charges	$1,400,000
Surcharge	$190,000
Other Revenues	$41,500
Operating Transfer from General Fund	$1,890,496
TOTAL REVENUES	**$3,841,996**
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	**$3,841,996**
EXPENDITURES - DEVELOPMENT SERVICES FUND	
Planning & Zoning Department	$844,818
Building Department	$2,997,178
TOTAL EXPENDITURES	**$3,841,996**
ENDING DEVELOPMENT SERVICES FUND BALANCE	**$0**

Summary of Funds
General Services Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING GENERAL SERVICES FUND BALANCE	**$0**
REVENUES - GENERAL SERVICES FUND	
Bank Loan	$1,322,000
From Other Funds	$6,375,506
TOTAL REVENUES	**$7,697,506**
TOTAL FUNDS AVAILABLE - GENERAL SERVICES FUND	**$7,697,506**
EXPENDITURES - GENERAL SERVICES FUND	
Purchasing	$330,871
City Hall Facilities	$2,087,628
Information Technology	$2,810,090
Fleet Maintenance	$2,468,917
TOTAL EXPENDITURES	**$7,697,506**
ENDING GENERAL SERVICES FUND BALANCE	**$0**

Summary of Funds
Capital Projects Fund Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING CAPITAL PROJECT FUND BALANCE	**$10,464,293**
REVENUES - CIP FUND	
From General Fund	$1,700,000
From Transportation Fund	$0
Grants	$36,236,750
Bonds/Loans	$0
Interest and Miscellaneous	$300,000
TOTAL REVENUES	**$38,236,750**
TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND	**$48,701,043**
EXPENDITURES - CIP FUND	
Capital Projects Operations	$1,468,326
Capital Projects	$47,232,717
TOTAL EXPENDITURES	**$48,701,043**
ENDING CAPITAL PROJECT FUND BALANCE	**$0**

Summary of Funds
Special Revenue Fund Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING SPECIAL REVENUE FUND BALANCE	**$1,423,699**
REVENUES - SPECIAL REVENUE FUND	
Impact Fees	$82,100
Interest	$46,000
TOTAL REVENUES	**$128,100**
TOTAL FUNDS AVAILABLE - SPECIAL REVENUE FUND	**$1,551,799**
EXPENDITURES - SPECIAL REVENUE FUND	
Transfers	$5,000
Impact Fees	$150,000
Miscellaneous	$0
Reserve	$1,396,799
TOTAL EXPENDITURES	**$1,551,799**
ENDING SPECIAL REVENUE FUND BALANCE	**$0**

Summary of Funds
Stormwater Utility Fund Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING STORMWATER FUND BALANCE	**$0**
REVENUES - STORMWATER FUND	
Utility Fees	$3,395,000
Miscellaneous	$25,300
Stormwater Grant	$100,000
TOTAL REVENUES	**$3,520,300**
TOTAL FUNDS AVAILABLE - STORMWATER FUND	**$3,520,300**
EXPENDITURES - STORMWATER FUND	
Operating Expenditures	$3,520,300
TOTAL EXPENDITURES	**$3,520,300**
ENDING STORMWATER FUND BALANCE	**$0**

Summary of Funds
Community Development Block Grant
Fund Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING CDBG FUND BALANCE	**$227,072**
REVENUES - CDBG FUND	
Grants	$3,610,080
Program Revenue	$0
Interest	$1,200
Miscellaneous	$0
TOTAL REVENUES	**$3,611,280**
TOTAL FUNDS AVAILABLE - CDBG FUND	**$3,838,352**
EXPENDITURES - CDBG	
Operating Expenditures	$3,838,352
TOTAL EXPENDITURES	**$3,838,352**
ENDING CDBG FUND BALANCE	**$0**

Summary of Funds
State Housing Initiative Partnership Grant
Fund Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING SHIP FUND BALANCE	**$284,320**
REVENUES - SHIP FUND	
Grants	$613,000
Program Revenue	$0
Miscellaneous	$0
TOTAL REVENUES	**$613,000**
TOTAL FUNDS AVAILABLE - CDBG FUND	**$897,320**
EXPENDITURES - SHIP FUND	
Operating Expenditures	$897,320
TOTAL EXPENDITURES	**$897,320**
ENDING SHIP FUND BALANCE	**$0**

Summary of Funds
Law Enforcement Trust Fund
Fund Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING LETF FUND BALANCE	**$16,900**
REVENUES - LETF FUND	
Confiscations	$0
TOTAL REVENUES	**$0**
TOTAL FUNDS AVAILABLE - LETF FUND	**$16,900**
EXPENDITURES - LETF FUND	
Operating Expenditures	$16,900
TOTAL EXPENDITURES	**$16,900**
ENDING LETF FUND BALANCE	**$0**

Summary of Funds
Debt Service Fund
Fund Budget Summary
FY 08-09

Description	Recommended Budget
BEGINNING DEBT SERVICE FUND BALANCE	**$0**
REVENUES - DEBT SERVICE FUND	
Transfers In	$5,384,006
TOTAL REVENUES	**$5,384,006**
TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND	**$5,384,006**
EXPENDITURES - DEBT SERVICE FUND	
Operating Expenditures	$5,384,006
TOTAL EXPENDITURES	**$5,384,006**
ENDING DEBT SERVICE FUND BALANCE	**$0**

All Operating Funds' Summaries and Year to Year Changes

This table offers an overview of all major operating revenues that comprise the City's financial accounting system. The system consists of four major operating funds: The General Fund, The Transportation Fund, The Development Services Fund, and the General Services Fund. The summary below shows all funds, whether major or minor.

Table: All Funds Summary with Year-to-Year Changes by Revenue Excluding Fund Balance and interfund transfers

All Funds Revenues	Estimated FY-08	Budget FY-09	Per Cent Change	Notes
Taxes	$23,683,854	$23,608,249	-0.3%	(1)
Franchise Fees	$3,527,000	$4,685,000	32.8%	(2)
Intergovernmental Revenue	$9,766,431	$10,619,749	8.7%	
Utility Taxes	$9,319,512	$12,885,000	38.3%	(2)
Fuel Taxes	$2,385,024	$2,295,000	-3.8%	
Fines and Forfeitures	$285,000	$285,000	0.0%	
Licenses & Permits	$1,726,965	$3,935,100	127.9%	(3)
Miscellaneous	$4,088,726	$ 1,984,300	-51.5%	(4)
Charges for Services	$4,729,541	$3,184,000	-32.7%	(5)
Grants/Loans/Bonds	$17,668,752	$41,891,830	137.1%	
TOTAL OPERATING REVENUES	**$77,180,805**	**$105,373,228**	**36.5%**	

(1) Decrease due to tax changes at State level

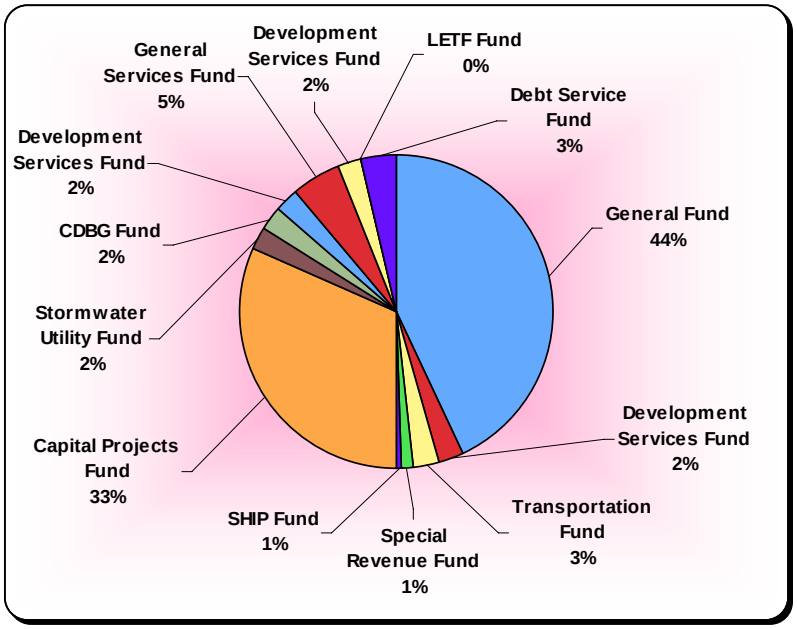
(2) Increase due to better estimates and increase in electrical meters

(3) Increase due to increased collection of fines

(4) Decrease due to change in workers comp. accounting

(5) decrease due ot drop in building permits and other economy-based revenue.

Chart: FY-09 All Funds Expenditures by Fund



All Funds Summary and Year to Year Changes by Expenditure Class

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

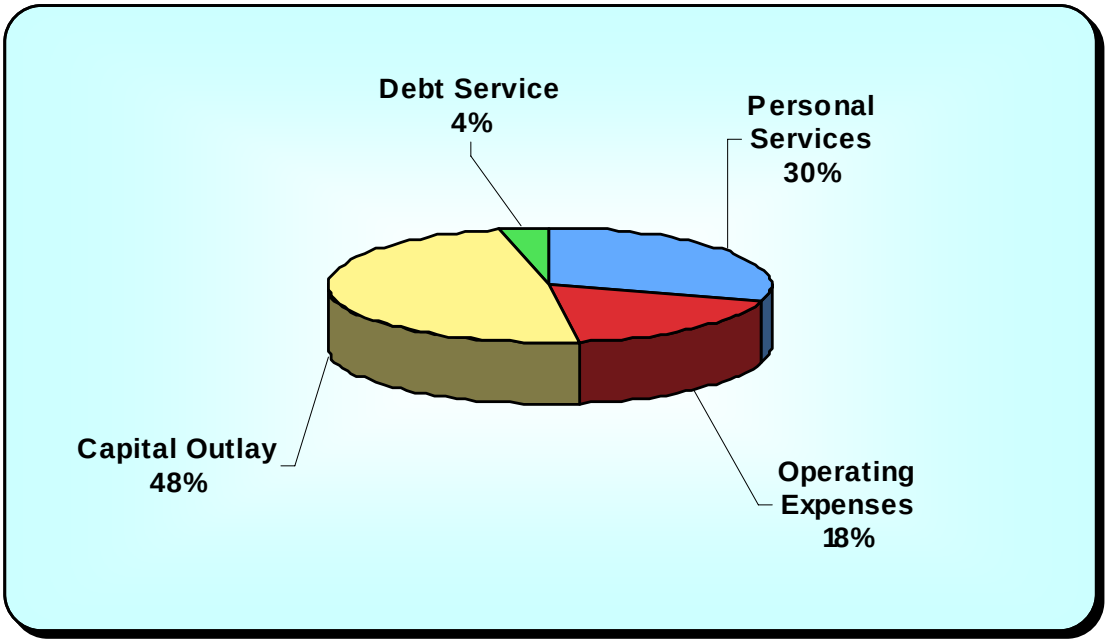
Table: All Funds Summary with Year-to-Year Changes by Expenditure Class

All Funds Expenditures	Estimated FY-08	Budget FY-09	Per Cent Change
Personnel Services (1)	$37,499,829	$44,809,071	19.5%
Operating Expenses (Incl. Debt Service)	$42,257,762	$44,556,720	54.4%
Capital Outlay (2)	$67,310,340	$56,797,353	-15.6%
TOTAL OPERATING EXPENDITURES	$147,067,931	$146,163,144	-3.0%

(1) City will be adding 46 employees, mainly in police

(2) Decrease due to FY-08 Purchase of initial police vehicles and equipment

Chart: All Funds Expenditures by Expenditure Class



All Funds Expenditure Summary and Year to Year Changes by Department

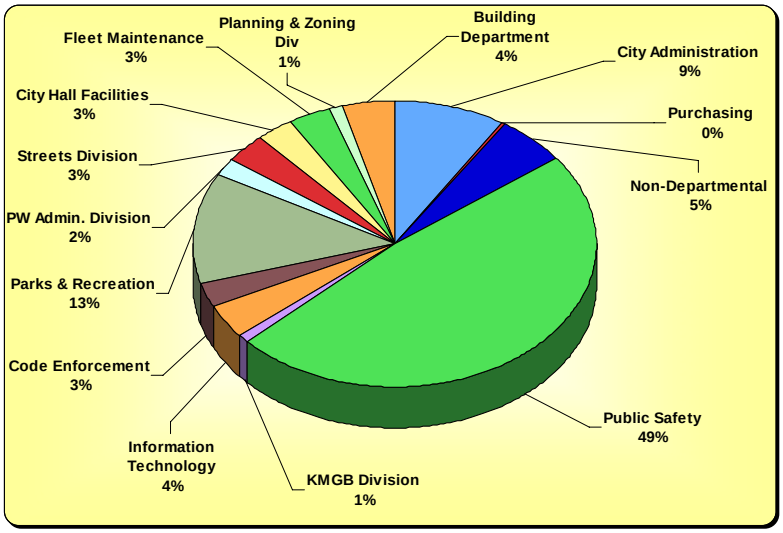
This table offers an overview of all operating expenditures by each operating department within the City's financial accounting system.

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

All Funds Expenditures	Estimated FY-08	Budget FY-09	Per Cent Change	Notes
City Manager	3,172,501	3,123,429	-1.5%	
Finance	777,878	773,668	7.0%	
Human Resources	723,090	955,445	13.6%	(1)
Public Safety	34,693,253	34,966,015	0.5%	
Legislative	919,176	848,628	-10.6%	(2)
Code Enforcement	1,941,297	1,986,881	2.3%	
Parks & Recreation	7,999,148	9,133,997	10.1%	(3)
Public Works	4,017,195	3,312,336	-10.3%	(4)
Planning & Zoning	955,435	844,818	-11.6%	(5)
Building Services	2,834,701	2,997,178	5.7%	
General Services Fund	8,926,688	7,697,506	-7.2%	
City Clerk	400,557	458,073	14.4%	(6)
Special Revenue Fund	381,680	155,000	-59.4%	(7)
Capital Projects Fund	13,262,550	48,701,043	105.3%	(8)
City Attorney	199,866	210,900	5.5%	
Stormwater Utility Fund	3,760,619	3,520,300	-6.4%	
Non-Departmental	8,193,499	3,946,550	366.4%	(9)
CDBG/SHIP	3,311,840	4,735,672	43.0%	(8)
TOTAL OPERATING REVENUES	**96,470,973**	**128,367,439**	**19.5%**	

(1) Increase due to the filling of all position in FY-09 coupled with the vacancies in FY-08
(2) Decrease due to the re-allocation of City Hall Rent to new users for FY-09
(3) Increase due to the receipt of a $750,000 grant and the addition of the new recreations center for two months
(4) Decrease due to the elimination of several budgeted positions for FY-09
(5) Decline in Fund Balance due to Hurricane Wilma
(6) Increase due to the addition of new staff position mid way in FY-08
(7) Decrease due to less budgeted projects for FY-09
(8) Not a true increase but rather the difference in actual expenditures in FY-08 versus budgeted expenditures in FY-09. Many of these are multi-year projects and while we only count actual expended in the prior year, we use the balance of the budget for next year, even if we do not think we will receive the revenue.
(9) Increase due to the necessity to subsidize the Transportation and Development Services Funds

Chart: All Funds Expenditures by Departments



General Fund Revenue Summary and Year to Year Changes

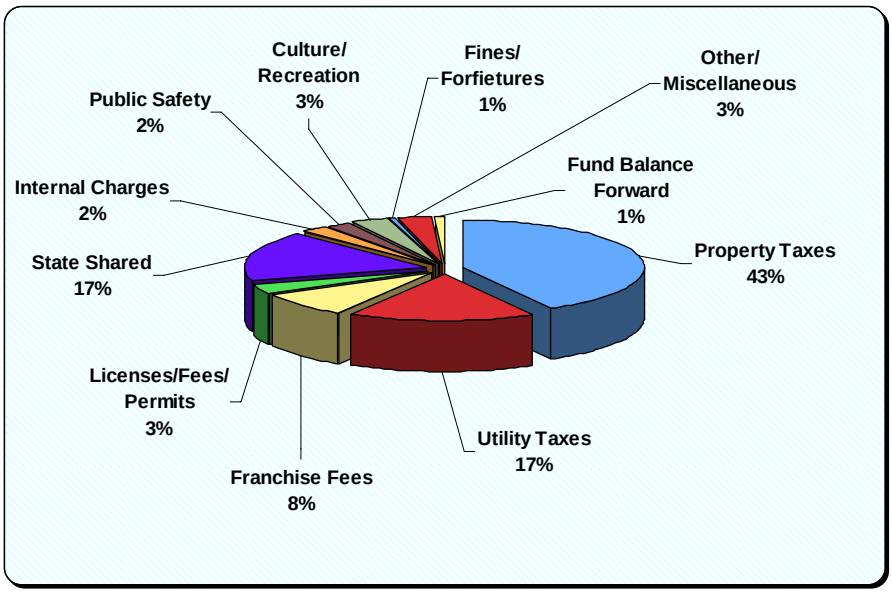
This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

Table: General Fund Revenues by Type with Year-to-Year Changes (Excluding fund balance reserve and internal charges)

All Funds Revenues	Estimated FY-08	Budget FY-09	Per Cent Change	Notes
Taxes	$23,683,854	$23,608,249	-0.3%	(1)
Franchise Fees	$3,527,000	$4,685,000	32.8%	(2)
Intergovernmental Revenue	$9,766,431	$9,878,713	1.1%	
Utility Taxes	$9,319,512	$9,490,000	1.8%	
Fines and Forfeitures	$285,000	$285,000	0.0%	
Licenses, Fees & Permits	$1,726,965	$1,858,000	7.6%	
Public Safety	$944,186	$1,218,000	29.0%	(3)
Miscellaneous/Interest	$3,707,046	$1,547,100	-58.3%	(4)
Charges for Services (Culture/Rec)	$939,405	$1,966,000	109.3%	(5)
Grants and Loans	$15,352	$0	-100.0%	
Appropriated Fund Balance (Used)	$0	$450,000		(6)
TOTAL OPERATING REVENUES	**$53,914,751**	**$54,986,062**	**2.0%**	

(1) Decrease due to going to the roll-back millage rate
(2) Electric rate up significantly due to fuel adjustment charges and new accounts
(3) Increase due to a full year with off-duty Assignment reimbursements
(4) Decrease to accounting change
(5) Increase largely due to grant received from the Children's Trust
(6) Budgeted use of a minor portion of fund balance to balance equal to 1/10 of a mill

Chart: General Fund Revenues by Division



General Fund Expenditure Summary and Year to Year Changes

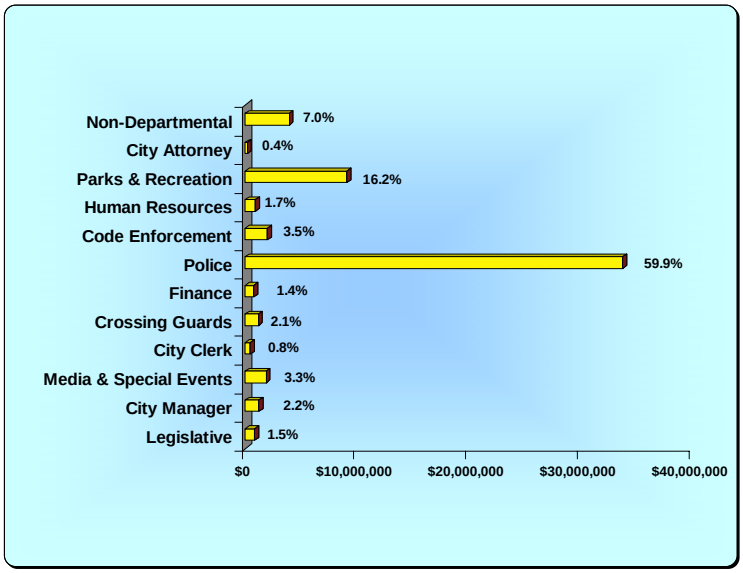
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

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

All Funds Expenditures	Estimated FY-08	Budget FY-09	Per Cent Change	Notes
Legislative	$949,176	$848,628	-10.6%	(1)
City Manager	$1,145,325	$1,244,787	8.7%	(2)
Media & Special Events	$2,027,195	$1,878,642	-7.3%	
City Clerk	$400,557	$456,073	13.9%	(2)
Finance	$723,090	$773,668	7.0%	
Human Resources	$840,765	$955,445	13.6%	(3)
City Attorney	$199,866	$210,900	5.5%	
Public Safety	$36,211,376	$34,966,015	-3.4%	(4)
Code Enforcement	$1,941,897	$1,986,881	2.3%	
Parks & Recreation	$8,293,238	$9,133,997	10.1%	(5)
Non-Departmental	$846,114	$3,946,550	366.4%	(6)
TOTALS	**$53,578,599**	**$56,401,586**	**5.3%**	

(1) Decrease due to additional departments sharing in new space at City Hall
(2) Increase due to addition of new position mid-year FY-08 and salary study
(3) Increase due to non filling position in FY-08 and filling position in FY-09
(4) Reduction due to elimination of City-County police overlap
(5) Increase due to %750,000 grant and new recreation center funding for two months
(6) Increase due largely to funding the deficit in Transportation and Development Services Funds and accounting for workers comp savings

Chart: General Fund Expenditures by Division



Transportation Fund Revenue Summary and Year to Year Changes

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

Table: Transportation Fund Revenues by Division with Year-by-Year % Change

Transportation Fund Revenues	Estimated FY-08	Budget FY-09	Per Cent Change	Notes
Fund Balance	$510,211	$791,875	58.2%	(1)
Fuel Taxes	$2,293,318	$2,295,000	0.1%	
State Revenue Sharing	$1,005,000	$741,036	-26.3%	(2)
Grants	$762,552	$10,000	-98.7%	(3)
Permits	$78,989	$85,000	7.6%	
Misc. Revenues	$27,000	$23,200	-14.1%	
Interfund Transfers	$152,000	$366,725	141.3%	(4)
TOTAL OPERATING REVENUES	**$4,829,570**	**$4,312,836**	**-10.3%**	

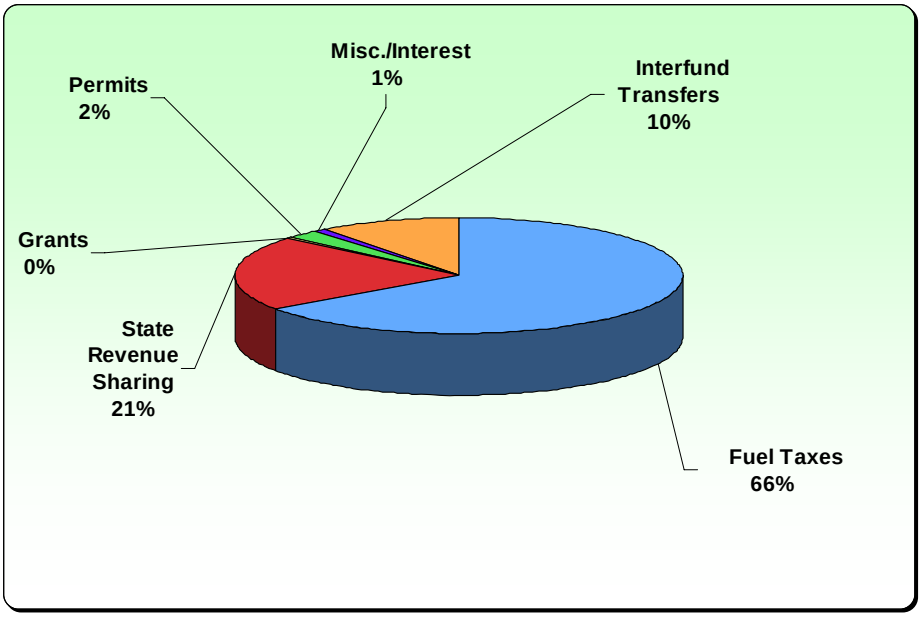
(1) Use of all remaining fund balance reserve

(2) Decrease due to reduction expected State revenue

(3) FY-08 revenue included a one-time hurricane reimbursement for Wilma

(4) Increase due to subsidy from the General Fund and increase in the stormwater management charge

Chart: Transportation Fund Revenues by Source



Transportation Fund Expenditure Summary and Year to Year Changes

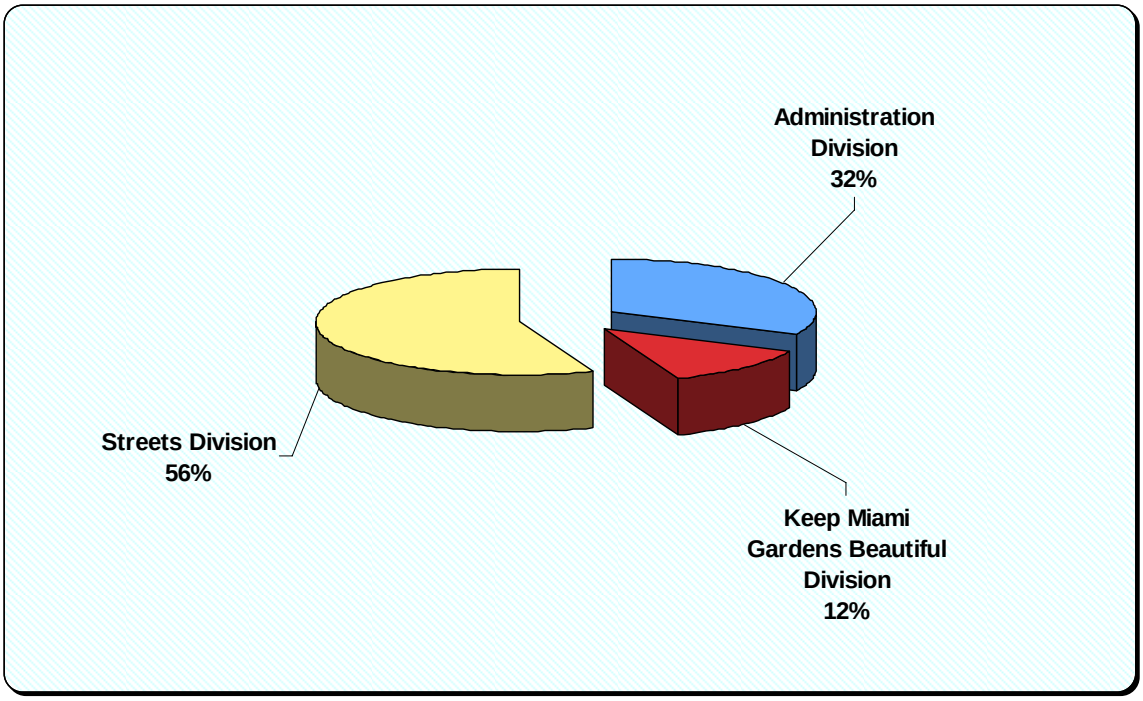
This table offers an overview of all Transportation Fund expenditures. The Fund accounts for expenditures having to do with the City's transportation network including transit, roads, rights-of-way and associated areas.

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

Transportation Fund Expenditures	Estimated FY-08	Budget FY909	Per Cent Change	Notes
Administration Division	$1,099,921	$1,377,864	25.3%	(1)
Keep Miami Gardens Beautiful	$533,292	$531,982	-0.2%	
Streets Division	$2,383,981	$2,402,490	0.8%	
TOTAL OPERATING EXPENDITURES	**$4,017,195**	**$4,312,336**	7.3%	

(1) Full year of FY-08 salaries and new Vehicle payment

Chart: Transportation Fund Expenditures by Division



General Services Fund Revenues Summary and Year to Year Changes

This table offers an overview of the General Services Fund's revenues. This fund accounts for those revenues and expenditures that involve internal expenses such as purchasing, fleet management, city hall expenses and information technology that are to be allocated to all City departments.

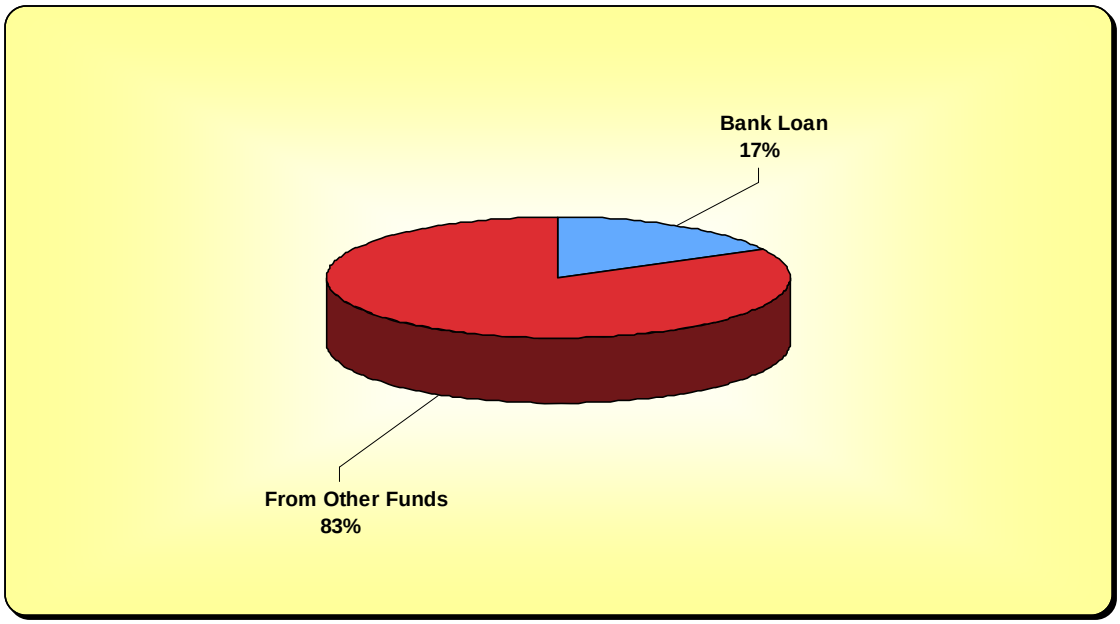
Table: General Services Fund Revenues with Year-by-Year % Change

All Funds Revenues	Budgeted FY-08	Proposed FY-09	Per Cent Change	Notes
Bank Loan	$1,079,010	1,322,000	22.5%	(1)
Transfers From Other Funds	$7,219,139	6,375,506	-11.7%	(2)
TOTAL OPERATING REVENUES	**$8,298,149**	**$7,697,506**	-7.2%	(2)

(1) City to issue an equipment bond or lease-purchase not to exceed $3 million for FY-09

(2) Revenue decrease due to moving bond payment to Debt Service Fund for FY-09

Chart: General Services Fund Revenues by Percentage



General Services Fund Expenditure Summary and Year to Year Changes

This table offers an overview of the expenditures General Services Fund's expenditures. This includes all expenditures for information technology equipment and operation and the City's fleet assets. This is the third year for this fund.

Chart: General Services Fund Expenditures by Percentage by Division

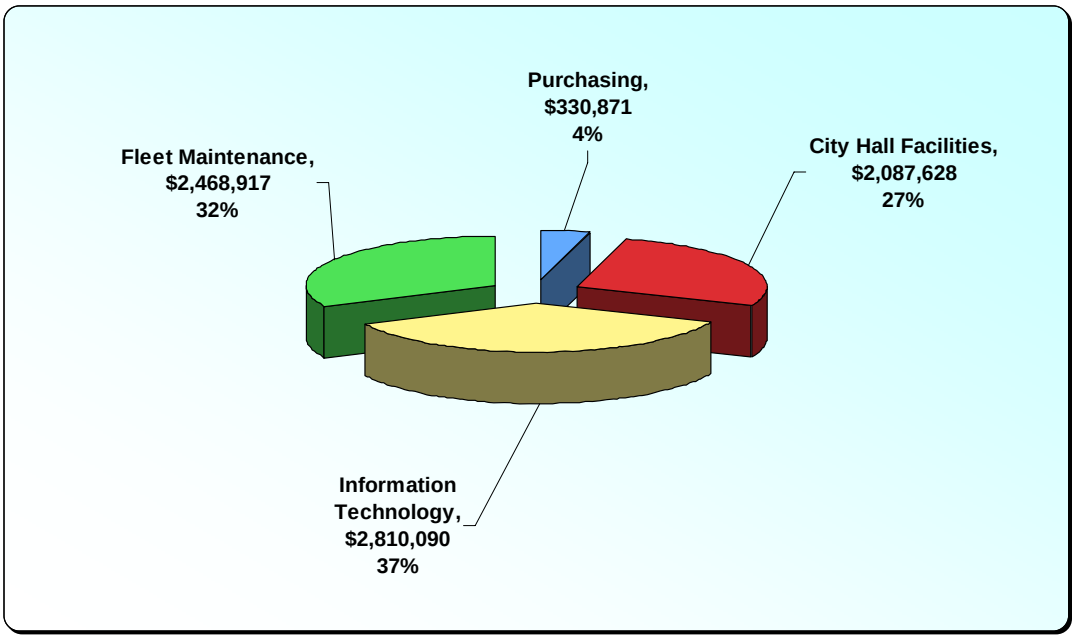
All Funds Expenditures	Estimated FY-08	Budget FY-09	Per Cent Change	Notes
Purchasing	$253,641	$330,871	30.4%	(1)
City Hall Facilities	$2,368,122	2,087,628	-11.8%	(2)
Information Technology	$2,314,971	$2,810,090	21.4%	(3)
Fleet Maintenance	$3,889,954	$2,468,917	-36.5%	(2)
TOTAL OPERATING EXPENDITURES	**$8,826,688**	**$7,697,506**	**-12.8%**	

(1) Filling of position left vacant in FY-08

(2) Decrease due to moving debt payment to debt service fund

(3) Full year impact of FY-08 staff additions and new specialized police IT needs

Chart: General Services Fund Expenditures by Percentage by Division



Development Services Fund
Revenue Summary and Year to Year Changes

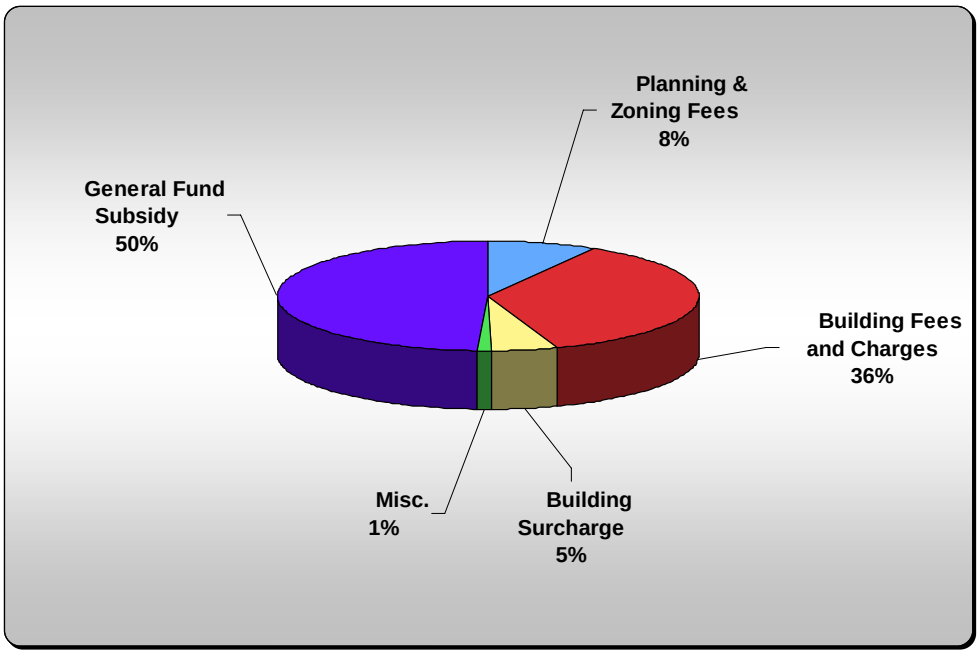
This table offers an overview of the Development Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

Table: Development Services Fund Revenues by Percentage

All Funds Revenues	Estimated FY-08	Budget FY-09	Per Cent Change	Notes
Fund Balance	$682,443	$0	-100.0%	(1)
Planning & Zoning Fees	$250,000	$320,000	28.0%	(2)
Building Fees and Charges	$1,500,000	$1,400,000	-6.7%	
Building Surcharge	$190,000	$190,000	0.0%	
Misc.	$47,500	$41,500	-12.6%	
Grants	$25,000	$0	-100.0%	
General Fund Subsidy	$1,095,194	$1,890,496	72.6%	(3)
TOTAL OPERATING REVENUES	**$3,790,137**	**$3,841,996**	**1.4%**	

(1) No fund balance reserve left in the fund
(2) Increase due to expected improvement in economy
(3) Operating subsidy from General Fund . For FY-08 this is added For comparison only. And not included in total.

Chart: Development Services Fund Revenues by Percentage



Development Services Fund
Expenditure Summary and Year to Year Changes

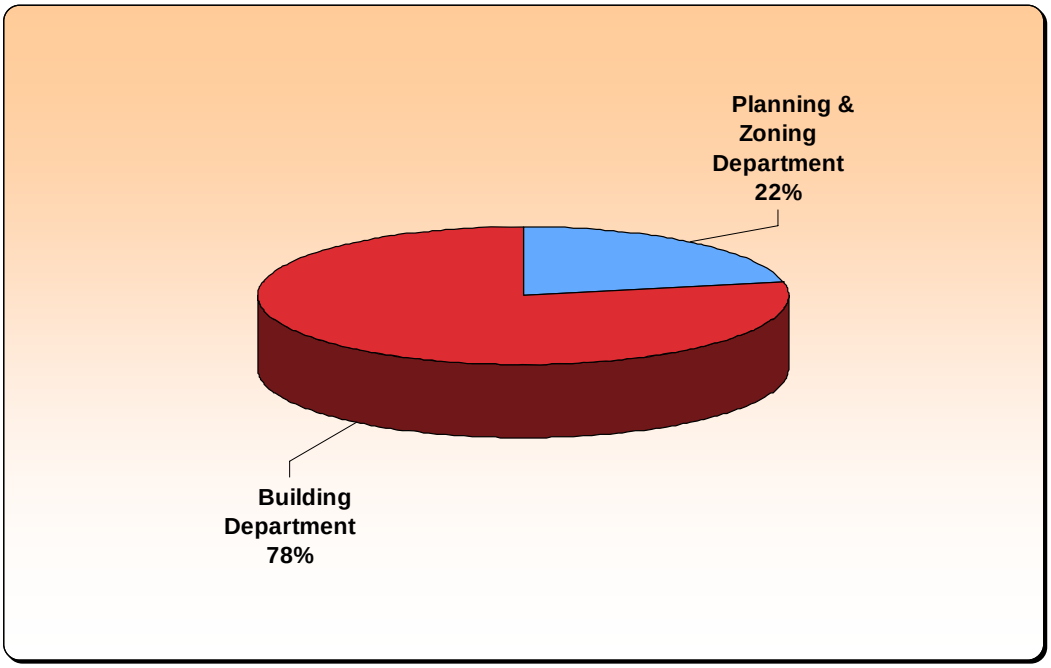
This table offers an overview of the Development Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

Table: Development Services Fund Expenditures by Percentage

All Funds Expenditures	Estimated FY-08	Budget FY-09	Per Cent Change	Notes
Planning & Zoning Department	$955,435	$844,818	-11.6%	(1)
Building Department	$2,834,701	$2,997,179	5.7%	
TOTAL OPERATING EXPENSES	$3,790,136	$3,841,997	1.4%	

(1) Reflects elimination of two positions

Chart: Development Services Fund Expenditures by Percentage by Department



Historical Summary of All Funds Revenues
[*without fund balance and transfers]

General Fund*	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Taxes	9,951,395	11,635,651	19,180,662	23,683,854	23,608,249
Franchise Fees	3,417,357	4,069,708	4,624,041	3,527,000	4,685,000
Intergovernmental	10,192,682	11,010,648	10,034,247	9,766,431	10,028,713
Utility Taxes	7,856,762	7,067,495	8,737,149	9,319,512	9,490,000
Fines and Forfeitures	209,956	149,253	287,964	285,000	415,000
Public Safety	342,260	318,820	260,128	944,186	998,000
Licenses & Permits	1,181,350	1,015,378	1,208,266	1,726,965	1,893,000
Misc/Interest Income	264,193	1,312,477	1,270,023	3,707,046	1,397,100
Charges for Services	672,850	627,690	666,445	939,405	1,141,000
Grants & loans	8,211,047	2,569,043	1,931,427	15,352	880,000
Total	**42,299,852**	**39,776,163**	**48,200,352**	**53,914,751**	**54,536,062**
Transportation Fund*					
Fuel Taxes	2,137,902	2,154,245	2,129,978	2,293,318	2,295,000
State Revenue Sharing	1,189,428	1,478,690	1,230,837	1,005,000	741,036
Grants	0	4,065,829	1,045,646	10,030	10,000
Misc. Revenues	17,911	68,345	160,664	718,496	108,200
Total	**3,345,241**	**7,767,109**	**4,567,125**	**4,026,844**	**3,154,236**
General Services Fund					
Bank Loan			1,747,175	1,079,010	1,322,000
From Other Funds		2,114,930	2,245,443	7,219,139	6,375,506
Total		2,114,930	**3,992,618**	**8,298,149**	**7,697,506**
Development Services Fund*					
P&Z Fees & Charges	542,765	476,443	400,130	250,000	320,000
Building Fees & Charges	1,659,652	3,106,157	2,072,000	1,500,000	1,400,000
Surcharge	4,446	338,495	40,002	190,000	190,000
Grants		69,000	94,965	25,000	0
Other Revenues		79,905	21,129	47,500	41,500
Subsidy from General Fund		0	0	1,095,194	1,890,496
Total	2,206,863	4,070,000	**2,628,226**	**3,790,137**	**3,841,996**
Special Revenue Fund					
Operations	735,562	453,519	537,749	381,680	1,551,799
Total	735,562	453,519	**537,749**	**381,680**	**1,551,799**
Stormwater Utility					
Operations			1,405,505	3,760,619	3,520,300
Total			**1,405,505**	**3,760,619**	**3,520,300**
Community Development Block Grant					
Operations			674,473	2,398,750	3,838,252
Total			**674,473**	**2,398,750**	**3,838,252**
State Housing Initiative Partnership					
Operations			92,326	913,090	613,000
Total			**92,326**	**913,090**	**613,000**
Capital Projects Fund					
Fund Balance					10,464,293
Transfers in from other funds		376,380	8,752,000		400,400
Grants		287,934	3,160,677		1,070,316
Bonds/Loans			14,400,000		3,000
Interest and Miscellaneous			201,258	13,262,550	224,869
Total		664,314	**26,513,935**	**13,262,550**	**48,701,043**
Law Enforcement Trust Fund					
Operations				0	16,900
Total				**0**	**16,900**
Debt Service Fund					
Operations					5,384,006
Total					**5,384,006**
TOTAL ALL FUNDS	**$48,587,518**	**$54,846,0351**	**$88,612,309**	**$90,746,570**	**$132,855,100**

Historical Summary of Major Operating Funds Expenditures

General Fund	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Legislative	382,800	653,538	717,666	919,176	848,628
City Manager	629,581	1,480,054	940,275	1,145,325	1,244,787
Outreach	n/a	n/a	1,316,670	2,027,195	1,878,642
City Clerk	154,800	222,805	265,495	400,557	456,073
City Attorney	98,633	174,404	293,644	199,866	210,900
Finance	154,800	136,297	381,829	777,878	773,668
General Services	140,200	n/a	n/a	n/a	n/a
Human Resources	240,989	305,110	419,093	723,090	955,445
Public Safety	25,544,326	27,425,243	31,228,366	34,693,253	34,966,015
Code Enforcement	662,936	937,796	1,322,495	1,941,297	1,986,881
Parks & Recreation	3,669,206	5,480,336	6,886,669	7,999,148	9,133,997
Non-Departmental	13,699	1,803,492	9,056,987	8,193,499	13,946,550
Total	**31,691,970**	**38,619,075**	**52,829,189**	**59,020,284**	**66,401,586**
Transportation Fund					
Admin. Division	1,284,243	947,391	1,048,967	1,099,921	1,377,864
KMGB Division	200,662	382,204	443,676	533,292	531,982
Streets Division	0	7,993,079	2,754,937	2,383,981	2,402,490
Total	**1,484,905**	**9,322,675**	**5,062,173**	**4,017,195**	**3,312,336**
Development Services Fund					
Planning & Zoning Div	626,733	1,071,718	1,016,069	955,435	844,818
Building Department	1,044,147	1,854,702	3,035,330	2,834,701	2,997,178
Total	1,670,880	2,926,420	**4,052,047**	**3,790,137**	**3,841,996**
General Services Fund					
Purchasing		171,371	184,6561	253,641	330,871
City Hall Facilities		952,138	806,853	2,368,122	2,087,628
Information Technology		527,170	623,920	2,414,971	2,810,090
Fleet Maintenance		941,581	5,077,512	3,889,954	2,488,917
Total		**2,587,874**	**6,692,941**	**8,926,688**	**7,697,506**
Capital Projects Fund					
Operations		**2,093,040**	11,489,234	13,262,550	48,701,043
Total		**2,093,040**	**11,489,234**	**13,262,550**	**48,701,043**
Special Revenue Fund					
Operations		**7,180**	142,952	381,680	1,551,799
Total		**7,180**	**142,952**	**381,680**	**1,551,799**
Stormwater Utility Fund					
Operations			9,893,375	3,760,619	3,520,300
Total			**9,893,375**	**3,984,380**	**3,520,300**
CDBG Fund					
Operations			707,154	2,398,750	3,418,502
Total			**707,154**	**2,398,750**	**3,418,502**
SHIP Fund					
Capital			24,801	913,090	897,320
Total			**24,801**	**913,090**	**897,320**
LETF Fund					
Operations				0	16,900
Total				**0**	**16,900**
Debt Service Fund					
Operations					5,384,006
Total					**5,384,006**
TOTAL APPROPRIATED EXPEN.	**34,847,755**	**55,556,264**	**90,893,866**	**96,694,754**	**146,163,144**

Budget Detail by Fund
- General Fund –

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

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

General Fund revenues are collected by the City, Miami-Dade County, and by the State of Florida on behalf of the City. Revenue estimates are prepared in several ways: First, some revenue estimates are prepared by staff based on historical collection data for such revenues as Occupational Licenses, Solid Waste Franchise, Gas Franchise, Certificates of Use, and local fees and charges. Other revenue estimates are provided by Miami-Dade County such as the Property Tax, Water Franchise Fees and Taxes, etc. Finally, certain revenue estimates are provided by the State such as revenue sharing and sales and alcohol taxes.

Estimating revenues is always difficult. Trying to anticipate economic trends a year in advance is at best problematic. General budgeting principles dictate the use of caution in revenue prediction and that approach has been used by staff to develop the estimates herein. Where little historic data exists, and in light of the economic downturn, a general 1% increase in the revenue has been used; however, most of our revenues do not as of now have a reliable historic trend and the best estimate using existing data available was used.

FY 2008-2009 Annual Budget
General Fund
10/1/2008

FY 2008-2009 General Fund Estimated Revenues

Revenue Type	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09	Basis for Estimate
Ad Valorem Taxes	$9,951,395	$11,635,651	$19,180,662	$23,683,854	$23,608,249	County estimate
Franchise Fees	$3,417,357	$4,069,708	$4,624,041	$3,527,000	$4,685,000	Staff Est. w/4 yrs history
Utility Taxes	$7,856,762	$7,067,495	$8,737,149	$9,319,512	$9,490,000	Staff Est. w/4 yrs history
License, Fees & Permits	$1,181,350	$1,015,378	$1,208,266	$1,726,965	$1,893,000	Staff Est. w/3 yrs history
Intergovernmental Revenue - State	$9,973,932	$10,898,834	$9,869,077	$9,616,531	$9,878,713	State provided estimate
Shared Revenues: Other	$218,750	$111,814	$165,170	$150,000	$150.000	Staff Est. w/3 yrs history
Interfund Transfers	$0	$0	$1,499,448	$1,974,109	$1,339,805	Internal Charge System
Public Safety	$342,260	$318,820	$260,128	$989,538	$ 998,000	Staff Est. w/3 yrs history
Culture & Recreation Fees	$672,850	$627,690	$666,445	$939,405	$1,141,000	Staff Est. w/4 yrs history
Fines and Forfeitures	$209,956	$149,253	$287,964	$285,000	$415,000	Staff Est. w/3 yrs history
Interest & Misc.	$264,193	$1,312,477	$1,270,023	$6,93,676	$1,397,100	Staff Est. @ 2.5%
Grants & Loans	$8,211,047	$2,569,043	$1,931,427	$2,653,371	$880,000	Grants, bonds and misc.
Fund Balance Forward	$558,105	$2,681,219	$3,852,028	$8,109,739	$10,525,719	Reserve balance
Total General Fund Revenue	**$42,857,957**	**$42,457,382**	**$53,551,828**	**$62,975,024**	**$66,401,586**	

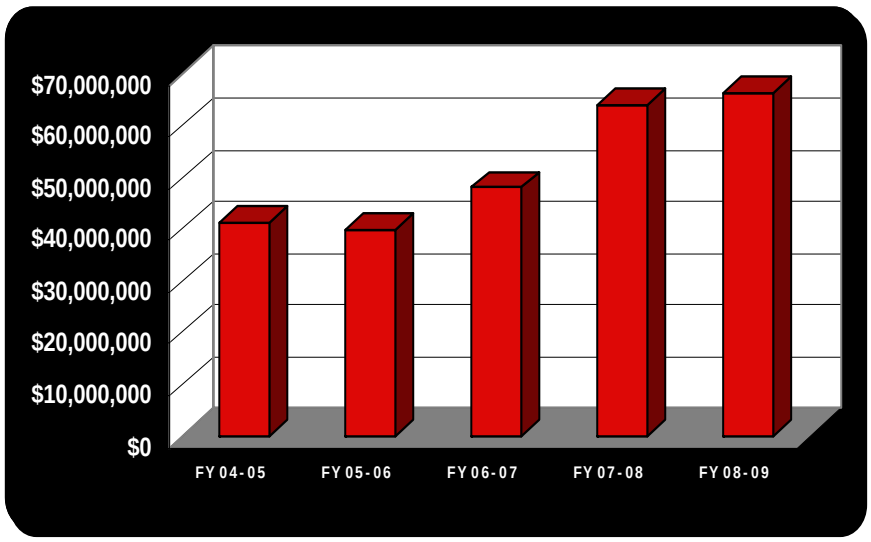
Analysis

For FY-09, the City has seen a dramatic change in the basic taxable base due to the addition of a second $25,000 homestead exemption by statewide referendum. The City was fortunate to have had substantial new construction during FY-08 that largely off-set this drop in taxable value. Other revenues, especially state-shared revenue, are estimated to take a substantial cut for FY-09 due to the overall state economy. FY-08 saw a large increase in the City's reserve due to prudent spending policies, a substantial cut in the City's worker's compensation and liability premium rates and better than expected electric utility revenue. A careful analysis of the revenues without posting the fund balance demonstrates that the overall FY-09 General Fund budget is essentially unchanged from the FY-08.

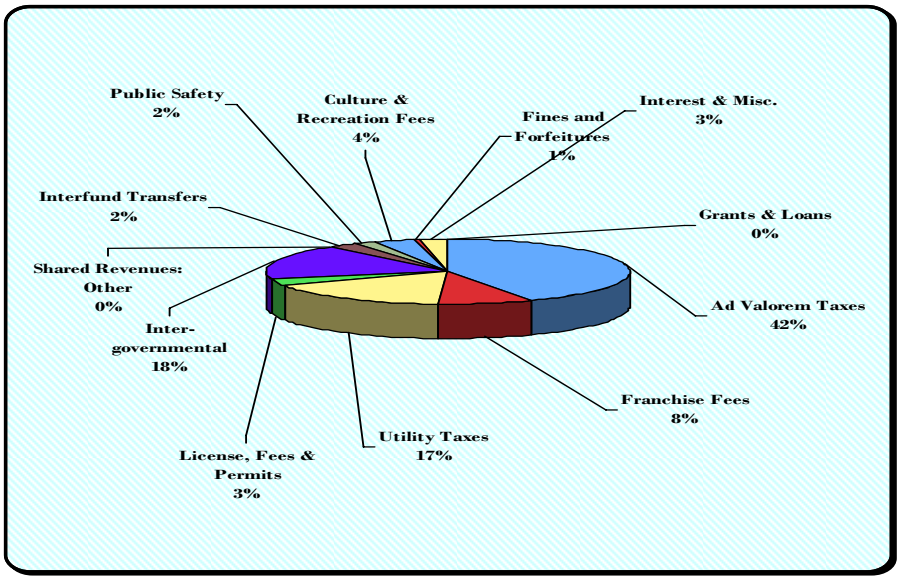
FY 2008-2009 Annual Budget
General Fund

Revenue Overview

History of General Fund Revenue

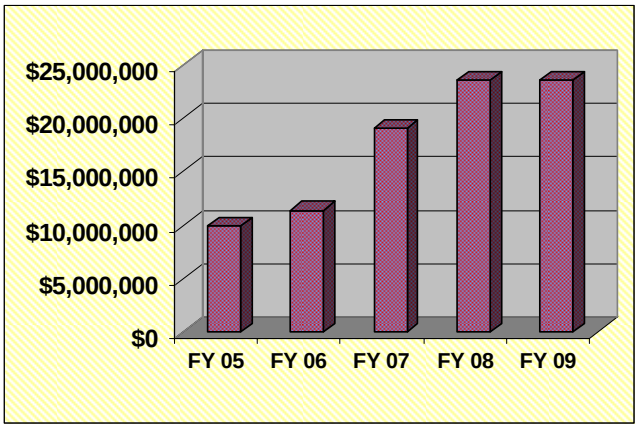


Source of FY 08-09 General Fund Revenue



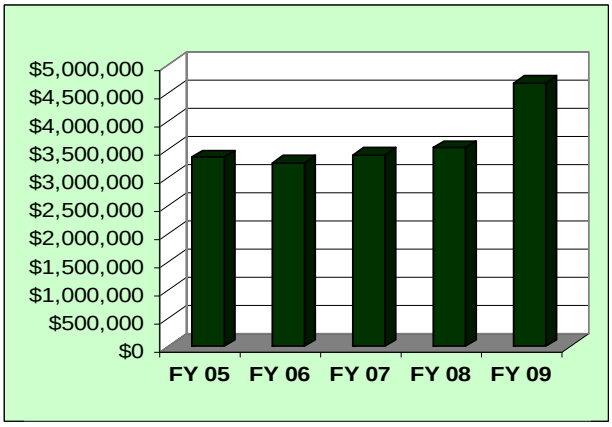
Major Revenues

Ad Valorem Tax Receipts History



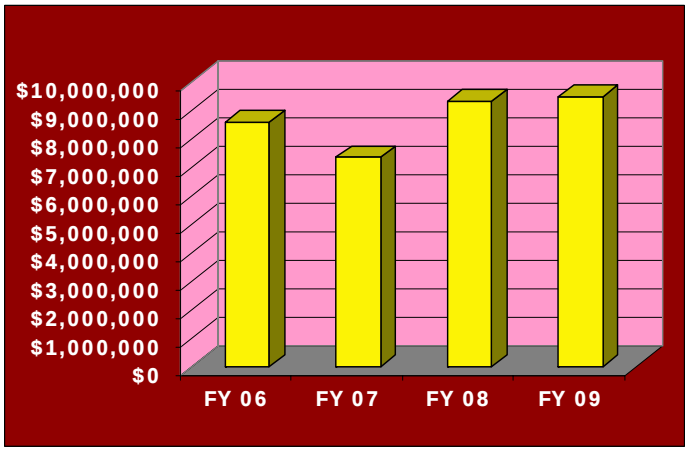
FY-05 was the City's first year to levy property taxes. In FY-06, the rate was raised to enable the City to form its own police department. The new rate was 5.1488 mills. The FY-08 gain is due to a 24% increase base valuation of the City. FY-09 saw a very slight increase in taxable valuation. The City's new roll-back rate is 5.1402 mills.

Franchise Fee Receipts History



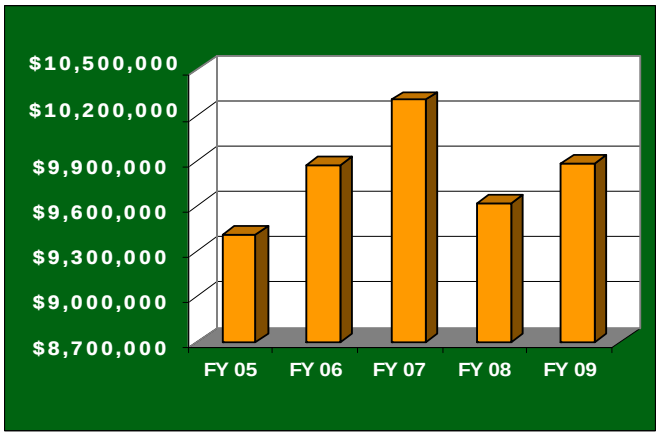
Franchise fees include electric, gas, water and solid waste. They are collected by the private utility and remitted to the City. A moderate increase is predicted for FY-09 due to the oil surcharge on the electric utility bills rising so fast.

Utility Tax Receipts History



The Utility tax is a charge on various utilities serving the City's residents. The electric and communications taxes are the bulk of this revenue. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of County bond debt service. The communications tax is collected by the state and remitted to the City. The City has had problems in the past with collection, but state audits have steadily increased the receipts.

Intergovernmental Revenue Receipts History

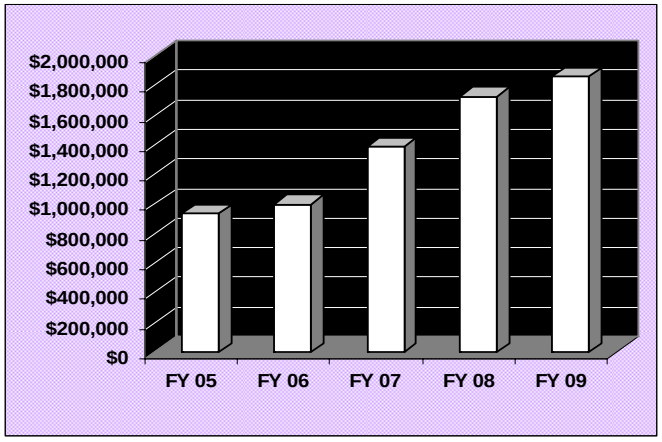


Next to property taxes, intergovernmental transfers are the City largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 70% of which stays in General Fund and 30% goes to Transportation Fund by State law), and from the State Half-Cent Sales Tax. These revenues were cut twice buy the State during FY-08. FY-09 may not be any better due to the continuing economic slow-down.

FY 2008-2009 Annual Budget
General Fund

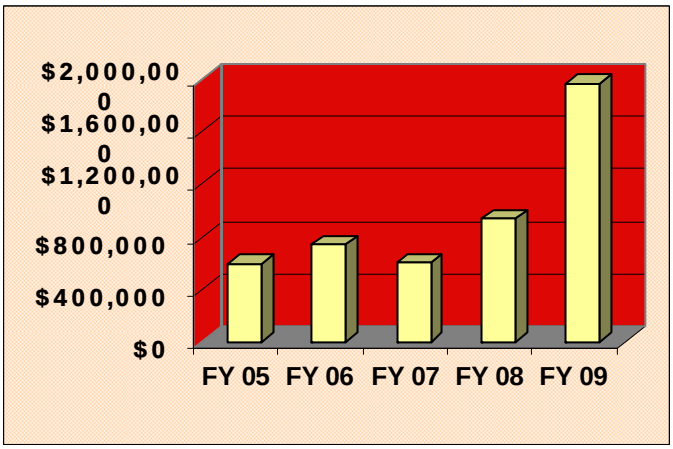
Major Revenues

Licenses and Permits Revenue History



FY-07 was the City's first full year to levy a Landlord Permit and a Certificate of Use Permit. Other permits covered in this category include Alarm Permits and Business Licenses (formerly Occupational Licenses). These fees are fairly steady with only a small impact over the short run from economic changes. The FY-08 and FY-09 increases are due largely to increased business license enforcement.

Cultural & Recreation Revenue History



Revenues received from recreation events and facilities are generally very steady and predictable. The FY-06 spike was a grant received. Any growth in these revenues is from true growth in participants and not from increased fees. Fees cover less than 10% of the cost to run the Parks and Recreations Department. FY-09 revenues are up again largely to a large $750,000 grant received from the Children's Trust.

Analysis

The City of Miami Gardens is still a relatively new entity, thus the history of its revenue streams is not as useful in predicting future revenue growth or levels as one would like. Because we have been adding new revenues and programs, these figures are generally not comparable from year to year. As we move into our 5th full year, we have begun to have more confidence in the history data.

Many of the City's revenues are estimated from agencies outside of the City such as the State of Florida and Miami-Dade County. We have found these to be of varying quality. Several state revenue projections are based on "average" collections statewide, and as such, do not necessarily reflect Miami Gardens. The Communications Service Tax is one such revenue. While the State predicted the City would receive $5m+ in revenue, actual receipts are closer to $3.6 million for FY-09. Other state estimated revenues (Revenue Sharing and ½-cent Sales Tax) are more accurate; though estimates were cut twice in FY-08 and the state has advised that they may be cut later in FY-09. The County provides us with the preliminary estimate for property tax on June 1st each year. This is subject to change on July 1st when the final estimate is provided. The State requires that municipalities budget only 95% of the estimate for budgeting purposes. Actual collection rates by the County have ranged form 96% to 98%.

LEGISLATIVE DEPARTMENT

Mission

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

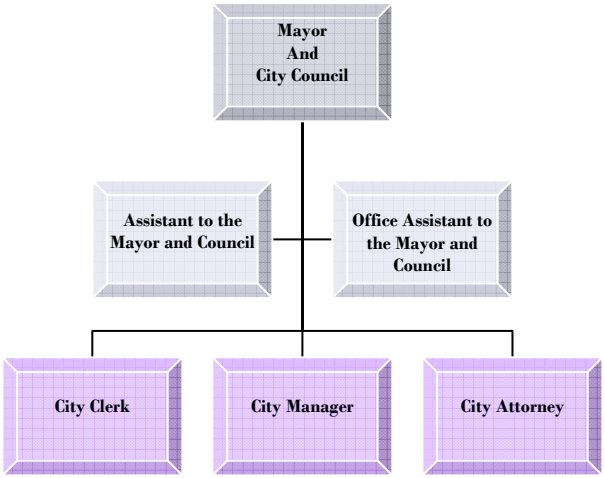
Back: Councilman Aaron Campbell Jr; Councilman Oliver Gilbert III; Councilman Andre Williams; Councilman Melvin Bratton.
Front: Vice Mayor Barbara Watson; Mayor Shirley Gibson; Councilwoman Sharon Pritchett

Staffing Levels

Authorized Positions Fiscal Year 2007-2008	F.T.E.
Asst. to the Mayor & Council	1
Office Assistant	1
Sub-Total	2

Authorized Positions Fiscal Year 2008-2009	F.T.E.
Asst. to the Mayor & Council	1
Office Assistant	1
Sub-Total	2

Organizational Chart



Accomplishments, Goals and Objectives

FY 07-08 Major Accomplishments

- Set the City's millage rate at the roll-back rate of 5.1402, continuing Miami Gardens' ranking as one of lowest per-capita tax burdens in the County.
- Began renovation of a new public works headquarters and storage facility.
- Commenced operation of the City's New Police department in December.
- Completed and received approval for the City's first Comprehensive Development Master Plan won regional and State planning award for land use innovation.

FY 08-09 Goals and Objectives

- Successfully assume specialized police services form the Miami-Dade County police department.
- To begin preparations for Super Bowl 43.
- Complete the City's new Land Development Regulations.
- .Begin work on the Charter Revision process.
- Implement the findings of the School Compact process.

City of Miami Gardens

FY 2008-2009 Annual Budget
General Fund

LEGISLATIVE DEPARTMENT

Departmental Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Adopted FY 08-09
Personnel Services		$180,968	$216,270	$137,296	$256,211
Operating Expenses		$472,520	$501,386	$711,880	$592,417
Capital Outlay		$0	$0	$0	$0
---TOTAL DEPARTMENT	$267,236	$653,538	$717,666	$949,176	$848,628

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budgeted FY 08-09
Service Profile					
1. Population Served	105,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	2	2	2	2	2
4. Operating Budget		$653,538	$717,666	$949,176	$848,628
Service Quantity					
5. # Council Meetings	34	33	32	33	33
6. # Special Events	5	8	10	11	11
7. # Agenda Items	247	162	220	200	200
Efficiency Measures					
6. # Public Comments	152	229	212	200	200
Effectiveness Measures					
7. Average Council Meeting length	2.24 hours	3.0 hours	3.0 hours	3.0 hours	2.5 hours

Analysis

The Mayor and City Council are not employees of the City, thus it is difficult to determine traditional efficiency measures. The past year has been extremely busy for the legislative body. Programs adopted included the City forming its own police department and issuing several bond issues in order to accomplish this task. The City Council authorized the purchase of two existing buildings to accommodate the new police department and the City's Public Works Department. The City completed and adopted it first Comprehensive Development Master Plan for which it won a planning innovation award. Construction of the City's 54,000 Sq. ft. recreation center began. FY-09 will see the Council address adoption of a new set of land development regulations as well as dealing with revenue losses due to the State Legislature. The major project will be the continuing construction on the recreation center and beginning the process to design a new City Hall.

FY 2008-2009 Annual Budget
General Fund

OFFICE OF THE CITY MANAGER

Mission

The Office of the City Manager's budget accounts for the activities of the City Manager, three Assistant City Managers, and the Community Outreach Specialists. The City Manager is responsible for the day-to-day operation of the City through the various City departments including staffing, preparing and administering the City budget, and recommending policy alternatives to the Mayor and City Council. The City Manager is appointed by the Mayor, confirmed by the City Council and reports to the Mayor and City Council.

Staffing Level

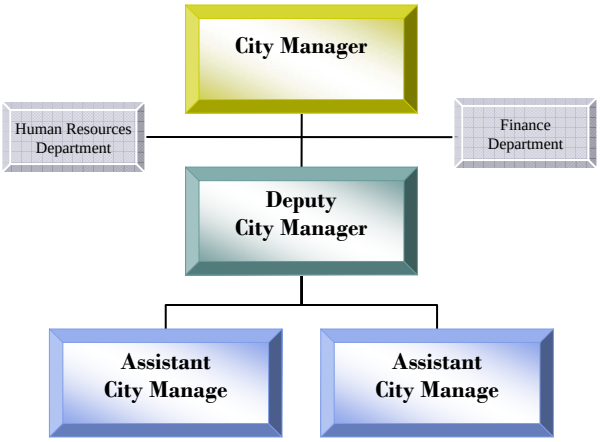
Authorized Positions

Fiscal Year 2007-2008	F.T.E.
City Manager	1
Assistant City Manager	3
Executive Secretary	1
Community Outreach Specialist	1
Sub-Total	5

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
City Manager	1
Assistant City Manager	3
Executive Secretary	1
Community Outreach Specialist	1
Sub-Total	5

Organizational Chart



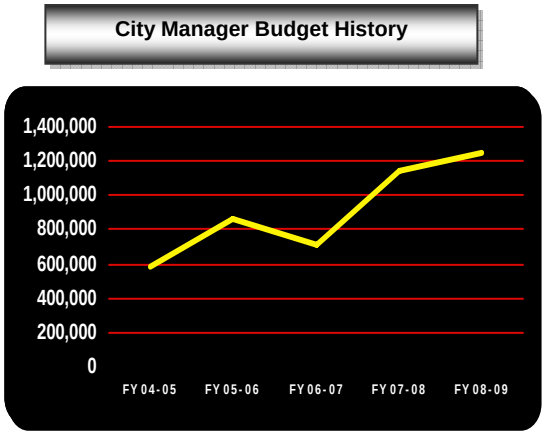
Accomplishments, Goals and Objectives

FY 07-08 Accomplishments

- Awarded the Governmental Finance Officers Association's Distinguished Budget Award for FY 07-08 for the third year in a row.
- Negotiated for and secured City council approval to purchase police and public works buildings.
- Completed the City's largest beautification project to date on NW 27th Avenue.
- Assumed control of the City's Stormwater Utility from Miami-Dade County.

FY 08-09 Goals and Objectives

- Secure the G.F.O.A. Distinguished Budget Award for the FY 08 budget, the Financial Reporting Award for the FY 08 audit, and the FY-08 People's Financial Report.
- To begin design for permanent City Hall.
- To successfully initiate the special services units in the City's Police Department in 2008.



OFFICE OF THE CITY MANAGER

Divisional Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$584,414	$745,187	$79,896	$831,615	$1,027,604
Operating Expenses	$34,335	$734,867	$148,371	$313,710	$217,183
Capital Outlay	$0	$0	$0	$0	$0
TOTAL DIVISION	$629,581	$1,480,054	$940,275	$1,145,325	$1,244,787

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	105,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	5	4	5	5	5
4. Operating Budget	$629,581	$1,480,054	$940,275	$1,145,325	$1,244,787
Service Quantity					
5. # Council Meetings	34	33	34	33	33
6. # Community Meetings	13	12	6	10	12
7. # FTE Supervised	85 FTE	244 FTE	450FTE	519FTE	540FTE
Efficiency Measures					
6. # Major Initiatives	14	13	15	12	10
7. $ Grants Received	$1,100,000	$2,745,000	$2,317,000	$2,500,000	-
Effectiveness Measures					
8. % Gen. Fund Rev. Collected	n/a	105.3%	106.4%	105.0%	102.0%
9. Council Evaluation (Max 4)	3.54	3.45	3.324	n/a	n/a

Analysis

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. Much of the activity in FY-08 was related to starting the new police department and continuing to deal with Legislative cutbacks in municipal revenue. Major service initiatives were started in FY-08 and will continue in FY-09. These include securing entitlement status for S.H.I.P. housing assistance; citywide street paving and landscape beautification projects; start-up for the City's new police department, completion of the new recreation center, and adding specialized service units to police. Grant acquisition remains a critical task for the Manager's office. The on-going $40 million parks renovation and construction program is moving into the construction phase and that will require the dedication of substantial time. For FY-09, the start-up of the specialized police units will be an important milestone in the City development.

MEDIA AND EVENTS DIVISION

Mission

This division is responsible for Media interface and Special Events. The Media and Events Division is responsible for planning and implementation of all special events sponsored by the City, for preparing press releases and other media-related interaction and community outreach though newsletters and press releases.

Staffing Level

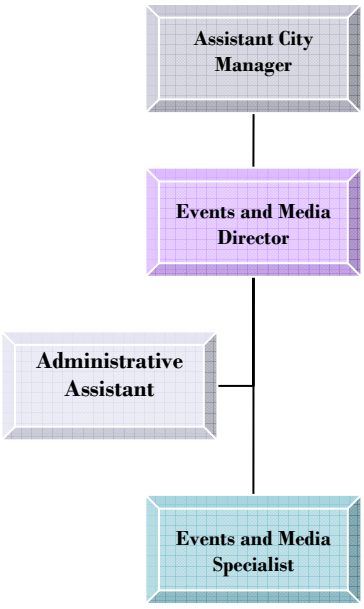
Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Events and Media Coordinator	1
Events and Media Specialist	1
Administrative Assistant	1
Sub-Total	3

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Events and Media Coordinator	1
Events and Media Specialist	1
Administrative Assistant	1
Sub-Total	3

Organizational Chart



Jazz in the Gardens Festival

Accomplishments, Goals and Objectives

FY 07-08 Accomplishments

- Staged 10 special events for the community, including a 2-day national headlined Jazz Festival. Attendance over 18,000.
- Staged the City's second sanctioned Miss Miami Gardens Scholarship Pageant.
- Developed a new program called G.E.M.S. (Girls Empowerment Movement Society) to help local young girls gain self-esteem and skills in manners and professional business situations.
- Started a monthly on-line newsletter that is sent to over 2500 customers.

FY 08-09 Goals and Objectives

- Increase attendance at all City-sponsored events by 20%.
- Increase private sponsorship of special events by 20%.
- Increase subscribers of the City's monthly on-line newsletter by 100%.
- Implement a Miss Miami Gardens 'Miss Teen" pageant.

MEDIA AND EVENTS DIVISION

Divisional Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services			$115,241	$125,419	$202,271
Operating Expenses	n/a	n/a	$1,201,429	$1,901,726	$1,676,371
Capital Outlay			$0	$0	$0
TOTAL DIVISION			$1,316,670	$2,027,195	$1,878,642
TOTAL CITY MANAGER			$2,256,942	$3,172,520	$3,123,429

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served			108,200	109,200	110,000
2. Service Area			20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			2	3	3
4. Operating Budget			$1,316,670	$2,027,195	$1,878,642
Service Quantity					
5. # Special Events			10	11	10
6. All Event Attendance			12,600	18,000	25,700
Efficiency Measures	n/a	n/a			
7. % Attend. growth			n/a	43%	43%
8. Sponsorship $			$110,000	$300,000	$500,000
Effectiveness Measures					
9. Net Cost/attendee			$129.21	$112.62	$73.10
10. Cost per resident			$15.05	$18.56	$17.08

Analysis

The Division was renamed in FY-08 back to its original designation as Media and Events Division when the outreach function was moved to the Assistant City Manager's office. The M&E Division saw a significant increase in revenue as a result of the FY-07 tax increase, a part of which was specifically designated for community events. The Jazz Festival was again a two-day event in 2008 headlined by Wyclef Jean and the O'Jays. Attendance increased by 43%, surpassing the FY-08 goal of a 20% increase. FY-09 should continue this progress and also concentrate more on the media portion of the division's responsibilities.

City of Miami Gardens

FY 2008-2009 Annual Budget
General Fund

OFFICE OF THE CITY CLERK

Mission

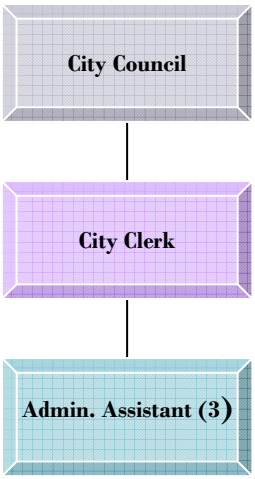
The Office of the City Clerk is responsible for the proper recordation of City Council meetings and the overall maintenance and retention of official City records. The Clerk also administers the lobbyist registration ordinance. The Clerk is also responsible for preparation and distribution of the City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

Staffing Level

Authorized Positions Fiscal Year 2007-2008	F.T.E.
City Clerk	1
Administrative Assistant	3
Sub-Total	4

Authorized Positions Fiscal Year 2008-2009	F.T.E.
City Clerk	1
Administrative Assistant	3
Sub-Total	4

Organizational Chart



Accomplishments, Goals and Objectives

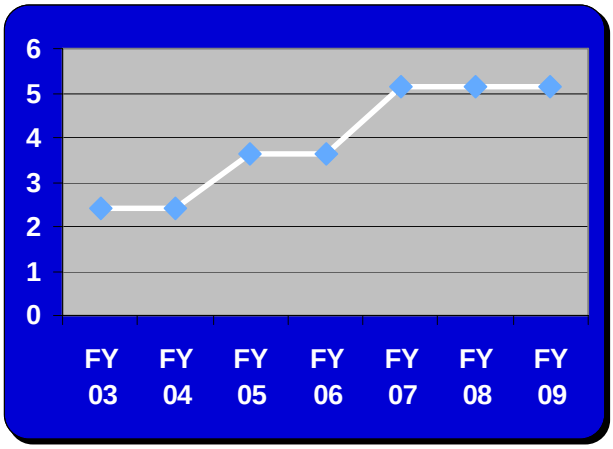
FY 07-08 Accomplishments

- Hired the Municipal Code Corporation to codify the City ordinances.
- Assumed preparing the agenda for the Code Enforcement Special Master hearings.
- Established a uniform process to respond to Public Records requests.
- Began processing passport applications for residents.

FY 08-09 Goals and Objectives

- To reduce the time between City Council meetings and the resulting minutes completion.
- Increase passport applications by 50%.
- To complete codification of the City's ordinances.

Miami Gardens Millage History



City of Miami Gardens

FY 2008-2009 Annual Budget
General Fund

OFFICE OF THE CITY CLERK

Departmental Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimate FY 07-08	Budget FY 08-09
Personnel Services	$53,320	$12,071	$157,907	$243,044	$306,255
Operating Expenses	$116,608	$93,634	$107,588	$157,513	$148,848
Capital Outlay	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$154,800	$222,805	$265,495	$400,557	$456.073

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	2	2	2	4	4
4. Operating Budget	$154,800	$222,805	$265,495	$400,557	$456,743
Service Quantity					
5. Agenda Prepared	34	30	33	33	33
6. # Pages Minutes	650	500	487	500	500
7. # Contracts	36	49	47	50	55
8. # Proclamations	100	42	49	50	50
Efficiency Measures					
7. % Minutes 30 days	100%	100%	100%	100%	100%
8. # Minutes Errors	19	5	6	5	5
9. % Agendas on time	94%	100%	100%	100%	100%
Effectiveness Measures					
10. Council's rating	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding

Analysis

The City Clerk's office was active in FY-08 with the addition of Code Enforcement Board responsibilities. This required the addition of a new staff member for FY-08. Processes were revised in FY-08 for the code enforcement work as well as for responding to public records requests. FY-09 activities will include improving the processing of Code Enforcement Hearing Officer orders, raising awareness of the City's passport office and completing the codification process.

FINANCE DEPARTMENT

Mission

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

Staffing Level

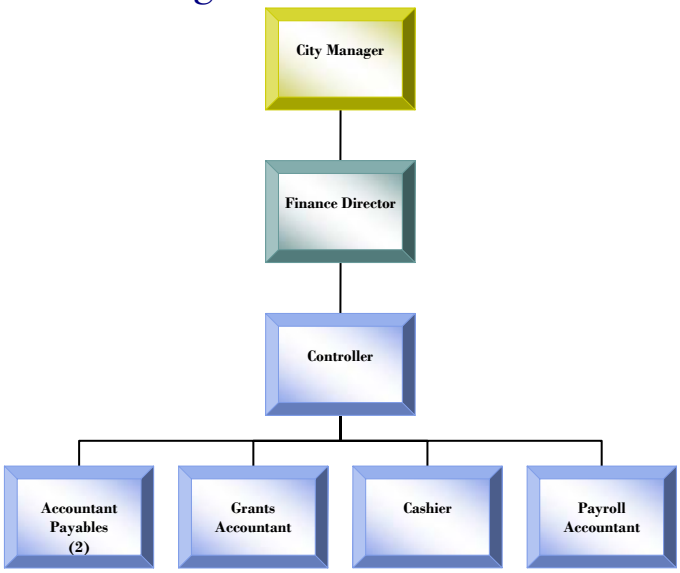
Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Finance Director	1
Controller	1
Grants Accountant	1
Accountant I	4
Cashier	1
Sub-Total	8

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Finance Director	1
Controller	1
Grants Accountant	1
Accountant I	3
Cashier	1
Sub-Total	7

Organizational Chart



Accomplishments, Goals and Objectives

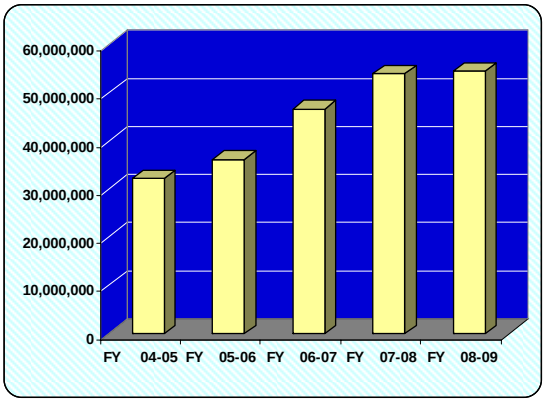
FY 07-08 Accomplishments

- Completed the City's first annual Comprehensive Annual Financial Report for FY-07. This is the first time we have been able to do this since becoming a city.
- Completed audit and final reconciliation of reimbursement from F.E.M.A. for Hurricane Wilma expenditures.
- Prepared the City's the first People's Financial Report. Mailed the latter to all residents.
- Re-bid the City's annual audit contract.
- Began comprehensive monthly financial reports that are presented to City Council at a formal meeting.

FY 08-09 Goals and Objectives

- To secure GFOA awards for the FY 2008 C.A.F.R. and Popular Financial presentation booklet.
- To implement a bar code system for citywide inventory control.
- To enhance financial web services for residents.

General Fund Revenue History



FINANCE DEPARTMENT

Departmental Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$96,800	$105,800	$230,500	$550,990	$552,447
Operating Expenses	$56,000	$27,395	$151,329	$226,888	$221,221
Capital Outlay	$0	$0	$0	$0	$0
TOTAL FINANCE	$154,800	$136,297	$381,829	$777,878	$773,668

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	1	4	7	7	7
4. Operating Budget	$154,800	$253,726	$381,829	$777,878	$773,668
Service Quantity					
5. Invoices Processed	3,561	4,998	10,009	12,098	12,500
6. Checks Processed	2,406	3.947	3,175	4,264	4,300
7. # Bond Issues	2	0	2	1	1
8. # Grants Managed	0	25	65	81	80
Efficiency Measures					
9. Cost per invoice/check	$25.94	$28.37	$28,96	$30.99	$29.20
10. Invoice Turnaround	30 days	14 days	14 days	14 days	10 days
11. # Checks Voided	173	212	156	170	150
Effectiveness Measures					
12. G.O. Bond Rating	n/a	n/a	n/a	n/a	n/a
13. GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
14. GFOA Finance Award	n/a	n/a	n/a	Yes	Yes
15. GFOA Peoples Award	n/a	n/a	n/a	Yes	Yes
16. # Audit Comments	0	0	1	0	0

Analysis

FY-08 was a significant year for the Finance Department with the hiring of the City's first staff Finance Director. Significant resources were still devoted to the start-up and training for citywide uses of the payroll, purchasing and other financial funds of the new EDEN system. FY-09 will require a continued dedication to the training of employees on EDEN in order to gain the full benefit of this sophisticated system. Finally, FY-09 is expected to be a lean financial year and care must be used to watch City spending.

HUMAN RESOURCES DEPARTMENT

Mission

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

Staffing Level

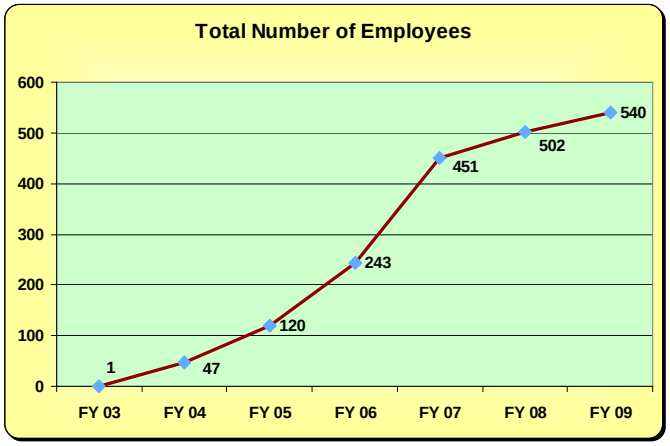
Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Human Resources Director	1
Assistant Human Resources Director	1
Human Resources Analyst	5
Human Resources Assistant	1
Sub-Total	8

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Human Resources Director	1
Assistant Human Resources Director	1
Risk Management Administrator	1
Human Resources Analyst	5
Human Resources Assistant	1
Sub-Total	9

History of Full-Time Equivalent Positions



Accomplishments, Goals and Objectives

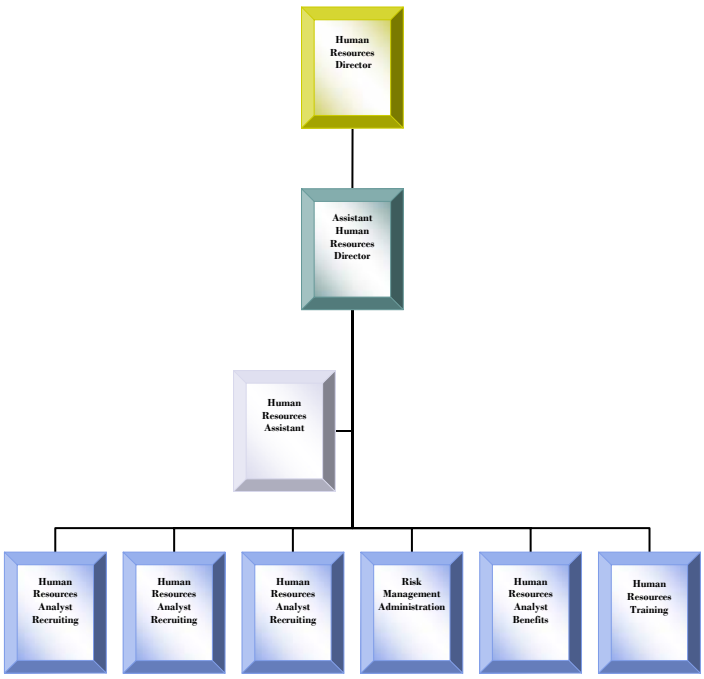
FY 07-08 Major Accomplishments

- Recruited and processed 45 additional employees for the City's new specialized services unit of the police Department.
- Began the process of dealing with three proposed labor unions; one for general employees and two for the police department. .

FY 08-09 Goals and Objectives

- To complete processing of new police officers.
- To establish a formal benefits assistance office to work with the City's 500+ employees.
- To institute a routine training programs for supervisors.
- Institute a routine inspection program of all City facilities for risk factors.

Organizational Chart



HUMAN RESOURCES DEPARTMENT

Departmental Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$174,163	$155,241	$276,117	$479,990	$695,520
Operating Expenses	$66,356	$149,869	$152,976	$243,100	$259,925
Capital Outlay	$469	$0	$0	$0	$0
TOTAL DEPARTMENT	$240,989	$305,110	$419,093	$723,090	$955,445

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	1	4	7	8	9
4. Operating Budget	$240,989	$305,110	$419,093	$723,090	$955,445
Service Quantity					
5. # Employees Processed	243	261	203	377	200
6. # Applications Received	1,743	2,473	6,420	5,131	2,000
7. # Liability Claims Filed	21	21	42	81	75
8. # Disciplinary Actions	15	32	65	80	85
9. # Total City Employees	112	244	451	519	540
Efficiency Measures					
9. # City Employees per Staff	112	61	64	65	60
10. $ cost per Employee	$2,152	$1,333	$1,009	$1,643	$1,769
Effectiveness Measures					
12. Turnover Rate	15.8%	3.1%	3.5%	5.0%	3.5%
13. Worker's Comp Claims Pd.	n/a	$27,393	$39,812	$67,085	$50,000
14. Loss Ratio Worker's Comp	.488	.282	.119	.325	.25
15. Total Claims Paid	$4,023	$153,452	$107,510	$116,088	$100,000

Analysis

FY-08 was a busy year for the Human Resources Department with the commencing of duty of the 199 new police employees on top of the normal workload. FY-09 will again be a busy year with October 1, 2007, being the start date for new 45 police employees. This will continue to heavily impact department operations for some time. Whether they are successful or not, the dealing with three labor unions will consume significant time on the behalf of the department. If one or more are successful in their representation election, even greater time will be involved.

City of Miami Gardens

FY 2008-2009 Annual Budget
General Fund

OFFICE OF THE CITY ATTORNEY

Mission

The Office of the City Attorney is responsible for all legal matters related to the City. The City Attorney advises the Mayor and City Council, and provides legal assistance to staff on City-related matters. The City Attorney drafts or reviews all ordinances and resolutions prior to being presented to City Council for consideration. The City Attorney's function is handled on a contract basis, and the designated attorney reports to the Mayor and City Council. In FY-08, the City hired a full-time police attorney. Though the position is located in the Police Department, it still reports to the City Attorney.

Staffing Level

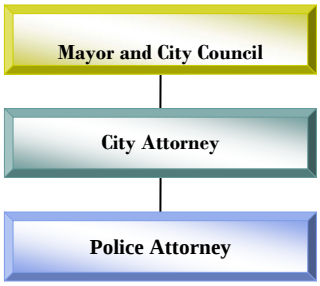
Authorized Positions

Fiscal Year 2007-2008	F.T.E.
CONTRACT	0
Sub-Total	0

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
CONTRACT	0
Sub-Total	0

Organizational Chart



Accomplishments, Goals and Objectives

FY 07-08 Accomplishments

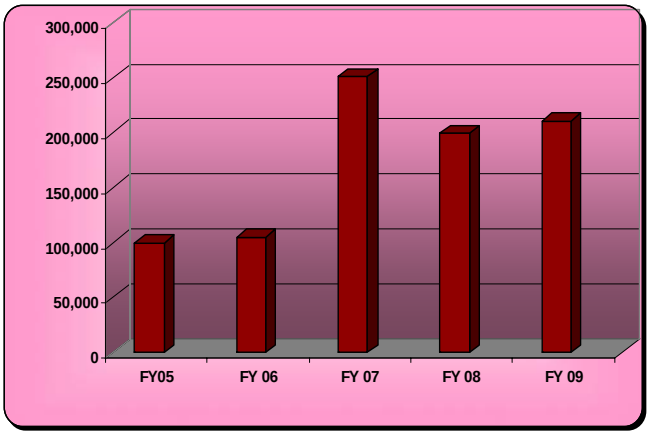
N/A

Outside Contractor

FY 08-09 Goals and Objectives

N/A

History of Legal Department Budget



OFFICE OF THE CITY ATTORNEY

Departmental Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$0	$0	$0	$0	$0
Operating Expenses	$98,633	$174,404	$293,644	$199,866	$210,900
Capital Outlay	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	$98,633	$174,404	$293,644	$199,866	$210,900

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	0	0	0	0	0
4. Operating Budget	$98,633	$174,404	$293,644	$199,866	$$210,900
Service Quantity					
5.					
6.					
7.					
8.					
Efficiency Measures					
9.					
10.					
11.					
Effectiveness Measures					
12.					

Outside Contractor

Analysis

The City currently uses the services of a contract lawyer, Sonja Dickens of Arnstein & Lehr of Ft. Lauderdale, for City Attorney services. With the addition of the police department beginning in December 2007, the City hired an in-house police legal advisor. Although working in the police department, the individual reports to the City Attorney for guidance. A considerable amount of the City Attorney's billing is actually charged to the department, issue or project to which the work pertains.

PUBLIC SAFETY DEPARTMENT – POLICE ADMINISTRATIVE DIVISION

Mission

Public safety is one of the most important activities of any local government. Miami Gardens' goal is to provide a safe and secure environment for its residents and visitors to live and work.

The Public Safety Department accounts for those activities associated with police and related public safety issues. The Department consists of four divisions: The Police Administrative Division, Police Operations Division, Police Investigations Division, Police Support Services Division, and the School Safety Crossing Guards Division.

The police department began operations on December 16, 2007. Beginning October 1, 2008, specialized police services (robbery, homicide, sexual battery, etc) will also be provided by the Miami Gardens Police department.

The Administrative division consists of the Chief and his immediate staff, including the office of professional standards.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Chief of Police	1
Deputy Chief of Police	1
Major	3
Captain	8
Sergeant	23
Police Officer	122
Executive Secretary	1
Records Supervisor	1
Records Clerks	2
Evidence Custodian	1
Community Service Aides	10
Administrative Assistants	6
Administrative Analyst	1
Crime Analyst	2
Crime Scene Technicians	4
Service Worker I	1
Communication Operator	9
Communications Supervisor	1
Investigative Assistant	1
Sub-Total	198

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Chief of Police	1
Deputy Chief of Police	1
Captain	1
Sergeant	3
Executive Secretary	1
Administrative Analyst	1
Administrative Assistant	1
Sub-Total	9

Accomplishments, Goals and Objectives

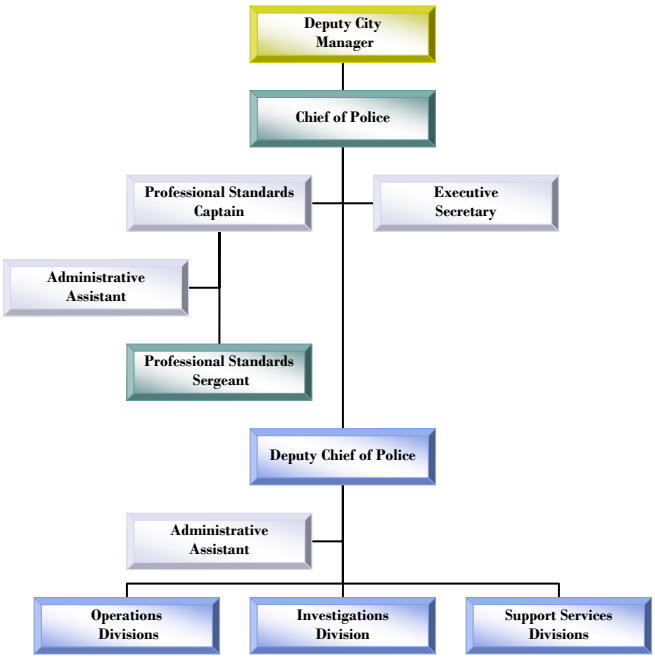
FY 07-08 Accomplishments

- Successfully hired officers for the new police department.
- Purchased and renovated police headquarters building.
- Purchased all police equipment including lap top computers, radios, in-car cameras, dispatch software and personal equipment for a 170 officer department.

FY 08-09 Goals and Objectives

- To begin specialized investigation activities with a smooth transition from Miami-Dade County.
- To reduce targeted crime by 3% from FY 07-08 levels.
- To establish a citizens advisory committee and hold monthly meetings.
- To establish a meaningful system of performance indicators for each division.

Organizational Chart



PUBLIC SAFETY DEPARTMENT – POLICE ADMINISTRATIVE DIVISION

Divisional Budget

Category	Actual FY 04-05	Actual FY 05-06*	Actual FY 06-07*	Estimated FY 07-08	Budget FY 08-09
Personnel Services		$6,798	$1,706,837	$21,768,990	$1,313,580
Operating Expenses	n/a	$26,800,356	$27,314,789	$9,380,143	$4,799,669
Capital Outlay		$0	$1,461,744	$2,308,280	$0
TOTAL DIVISION		$26,807,154	$30,483,370	$33,457,413	$6,113,249

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.
3. # FTE Employees				198	9
4. Operating Budget		$26,807,154	$30,483,370	$33,457,413	$6,113,249
Service Quantity					
5. Community Events					12
6. Total Crime Watches					19
7. IA Investigations					50
Efficiency Measures	n/a	n/a	n/a	n/a	
8. New Crime Watches					5
9. Grants Written					3
10. TBD					*
Effectiveness Measures					
11. Officer Retention Rate					90%
12. Reduction in Citizen Complaints					5%

* New department will establish measure during FY 09

Analysis

The Miami Gardens police department began operations on December16, 2007. As of October 1, 2008, the department assumed the specialized services investigative unit form the County. For the FY-09 budget, the department was split into 4 budget divisions. There is no history on this arrangement. FY-09 will be used to establish a performance measure program.

PUBLIC SAFETY DEPARTMENT – POLICE OPERATIONS DIVISION

Mission

The Public Safety Department accounts for those activities associated with police and related public safety issues. The Department consists of two divisions: The Police Division and the School Safety Crossing Guards Division.

The operations division is primarily responsible for road patrol operations, traffic unit operations and community policing. The road patrol operates with an 11 ½ shift routine, providing maximum flexibility in fielding marked units when most needed.

Staffing Level

Authorized Positions
Fiscal Year 2007-2008 F.T.E.

All employees under Administration for FY-08.

Authorized Positions
Fiscal Year 2008-2009 F.T.E.

Major	1
Captain	5
Sergeant	15
Police Officer	104
Administrative Assistant	2
Community Service Aides	10
Sub-Total	137

Accomplishments, Goals and Objectives

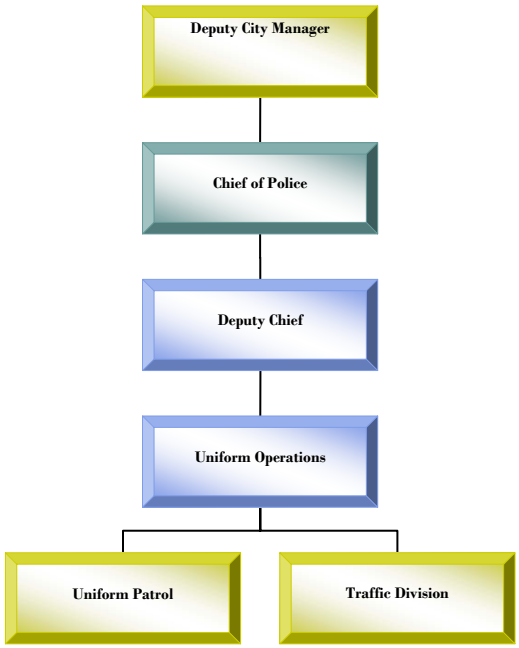
FY 07-08 Accomplishments

- Successfully hired officers for the new police department.
- Purchased and renovated police headquarters building.
- Purchased all police equipment including lap top computers, radios, in-car cameras, dispatch software and personal equipment for a 170 officer department.
- Assumed the non-emergency dispatch function form the County.

FY 08-09 Goals and Objectives

- To begin day-to-day patrol and investigations activities with a smooth transition from Miami-Dade County.
- To reduce targeted crime by 3% from FY 07-08 levels.

Organizational Chart



PUBLIC SAFETY DEPARTMENT – POLICE OPERATIONS DIVISION

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services					$15,778,527
Operating Expenses	n/a	n/a	n/a	n/a	$590,276
Capital Outlay					$0
TOTAL DIVISION					$16,368,803

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees					137
4. Operating Budget					$16,368,803
Service Quantity					
5. Emergency Calls					7,500
6. Non-Emergency Calls					85,000
7. Arrests					500
8. Traffic Citations					16,500
Efficiency Measures	n/a	n/a	n/a	n/a	
9. Calls per Officer					777
10. Arrests per capita					.001
11. Traffic Fines Collected					$350,000
Effectiveness Measures					
12. % Decrease/Increase Part 1 Crimes					3%
13. % dec. Traffic deaths					5%

Analysis

The Miami Gardens police department operations division began work on December 16, 2007. In 2009, the division will be adding a fully staffed traffic unit. The Community Police unit will be expanding their duties to include the neighborhood watch concept.

PUBLIC SAFETY DEPARTMENT – POLICE INVESTIGATIONS DIVISION

Mission

The investigation division of the police department consists of a General investigation Unit (GIU), various specialized units to handle specific investigation needs, and a crime scene investigations unit. The specialized functions include robbery, gangs, homicide, sexual assault and economic crime. These latter functions were handled by the Miami-Dade Police Department on behalf of the City, but will be conducted in-house beginning with FY 09.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.

All employees under Administration for FY 08.

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Major	1
Captain	2
Sergeant	8
Police Officer	46
Administrative Assistants	1
Crime Analyst	2
Crime Scene Technicians	6
Investigative Assistant	1
Sub-Total	67

Accomplishments, Goals and Objectives

FY 07-08 Accomplishments

- Successfully hired officers for the new police department.
- Purchased and renovated police headquarters building.
- Purchased all police equipment including lap top computers, radios, in-car cameras, dispatch software and personal equipment for a 170 officer department.

FY 08-09 Goals and Objectives

- To begin day-to-day patrol and investigations activities with a smooth transition from Miami-Dade County.
- To reduce targeted crime by 5% from FY 06-07 levels.
- To assume the non-emergency dispatch function form the County.

Organizational Chart

City of Miami Gardens

FY 2008-2009 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT – POLICE INVESTIGATIONS DIVISION

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services					$7,478,302
Operating Expenses	n/a	n/a	n/a	n/a	$405,783
Capital Outlay					$0
TOTAL DIVISION					$7,884,085

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.
3. # FTE Employees					67
4. Operating Budget					$7,884,085
Service Quantity					
5. Investigations Assigned					7,000
7. Arrests					225
8. Pro-active details					50
Efficiency Measures	n/a	n/a	n/a	n/a	
9. Investigations/officer					240
10. Arrests per capita					.001
Effectiveness Measures					
13. Decrease Part 1 Crimes					3%
13. Clearance Rate Part 1					40%

Analysis

The Miami Gardens police department investigative division began operations on December 16, 2007. The division handles general investigations pursuant to uniformed patrol referral. Beginning October 1, 2008, the division began processing all crime scenes including homicides. The division will be adding an additional 36 employees including additional sworn investigators, crime scene technicians and support personnel for FY-09.

PUBLIC SAFETY DEPARTMENT – POLICE SUPPORT SERVICES DIVISION

Mission

The Support Service Division of the police department is responsible for supporting the work of the uniformed and investigative personnel through its records, evidence, communications and training units.

Staffing Level

Authorized Positions
Fiscal Year 2007-2008 F.T.E.

All employees under Administration for FY 08.

Authorized Positions
Fiscal Year 2008-2009 F.T.E.

Major	1
Captain	1
Sergeant	1
Administrative Assistant	1
Evidence Custodian	2
Communications Manager	1
Senior Communications Supervisor	2
Communications Operators	16
Records Supervisor	1
Records Clerks	4
Sub-Total	30

City motorcycle officers began patrols in FY 08.

Accomplishments, Goals and Objectives

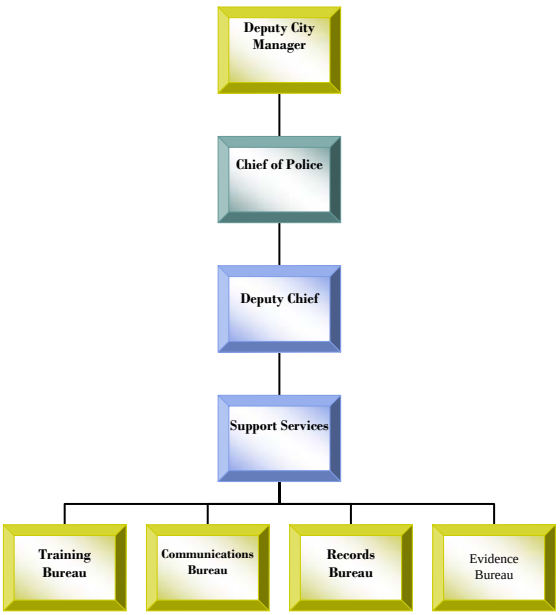
FY 07-08 Accomplishments

- Successfully hired officers for the new police department.
- Purchased all police equipment including lap top computers, radios, in-car cameras, dispatch software and personal equipment for a 170 officer department.
- Successfully established the Communications Bureau for non-emergency call taking and dispatch.
- Successfully established a training program to re-train over 170 officers in a three month period in order to begin department operations.

FY 08-09 Goals and Objectives

- To produce a monthly police department newsletter for the general public..
- Add police-to-citizen functions to the police website.

Organizational Chart



PUBLIC SAFETY DEPARTMENT – POLICE SUPPORT SERVICES DIVISION

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services					$2,529,698
Operating Expenses	n/a	n/a	n/a	n/a	$478,979
Capital Outlay					$0
TOTAL DIVISION					$3,403,777

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.
3. # FTE Employees					30
4. Operating Budget					$3,408,777
Service Quantity					
5. Emergency Calls					7,500
6. Non-Emergency Calls					85,000
7. # Property Collected					2,500
8. # Records Processed					30,000
9. Total Training Hours					8,000
Efficiency Measures	n/a	n/a	n/a	n/a	
9. Calls per dispatcher					5,100
10. Dispatch process time					2 mins
Effectiveness Measures					
11. Citizen complaints					25
13. Traffic deaths					5

Analysis

The support services division provides critical operations and support to the uniformed and investigative division. Training will be an important component for FY-09 as many of the department's personnel are from outside of Florida and must be recertified within a year.

PUBLIC SAFETY DEPARTMENT – SCHOOL CROSSING GUARD DIVISION

Mission

The School Safety Crossing Guard Program is designed to enhance the safety of elementary school children by facilitating their safe access to schools. The City currently has 78 posts throughout the City serving the City's 18 elementary schools. Students at other levels also utilize the crossings.

School Crossing Guards services are performed by City Staff under the general supervision of the Assistant to the City Manager for Public Services.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
School Crossing Guard Program Manager	1
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	40.5
Sub-Total	43.5

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
School Crossing Guard Program Manager	1
School Crossing Guard Supervisor	2
School Crossing Guard (Part-Time)	34.5
Sub-Total	37.5

Accomplishments, Goals and Objectives

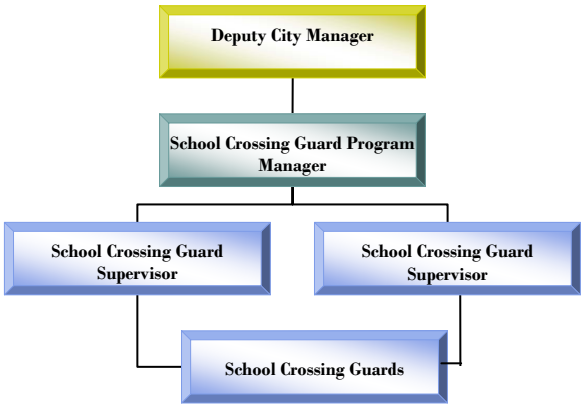
FY 07-08 Accomplishments

- Implemented child safety program.
- 50% of crossing guards trained to direct traffic in emergencies.

FY 08-09 Goals and Objectives

- To begin a concentrated program with the City's new police department for speeding enforcement within school zones.
- To have no child-related motor vehicle accident within any school zone during the year.
- Expand child safety program by 50%.

Organizational Chart



PUBLIC SAFETY DEPARTMENT – SCHOOL CROSSING GUARD DIVISION

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$0	$548,669	$668,374	$1,099,247	$1,043,001
Operating Expenses	$0	$69,421	$76,622	$136,593	$153,100
Capital Outlay	$0	$0	$0	$0	$0
TOTAL DIVISION	$0	$618,090	$744,996	$1,235,840	$1,196,101
TOTAL DEPARTMENT	$25,544,326	27,425,243	$31,228,366	$34,693,253	$34,966,015

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	110,000	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees		42	42	42	37.5
4. Operating Budget		$618,090	$744,996	$1,235,840	$1,196,101
Service Quantity					
5. # of Crossings		78	81	81	75
6. # Personnel Actions		60	48	38	30
7. # School Programs		1	4	5	12
Efficiency Measures	n/a				
7. Avg. Cost per capita		$6.91	$8.69	$11.24	$11.18
Effectiveness Measures					
8. # Children hit in Zones		1	0	0	0
9. Turnover rate		30%	5%	5%	3%

Analysis

The School Crossing Guard program is now beginning its fourth year. Recruiting and retaining qualified guards remains a key challenge. Hourly salaries have been increased with the FY-09 budget to bring our pay in line with other jurisdictions. Accidents have been reduced in the zones but speeding remains a problem. It is anticipated that now that we have our own police department, targeted traffic enforcement programs will increase.

CODE ENFORCEMENT DEPARTMENT

Mission

The Code Enforcement Department was created to ensure the health, safety and welfare of the general public within the City of Miami Gardens. Code Enforcement Officers enforce the City's various property-related codes as well as the City's Occupational License, Landlord Permits, Certificate of Use and Alarm ordinances. The Department's philosophy is to achieve compliance rather than fine; however, non-compliance will be dealt with through citations and court action where appropriate.

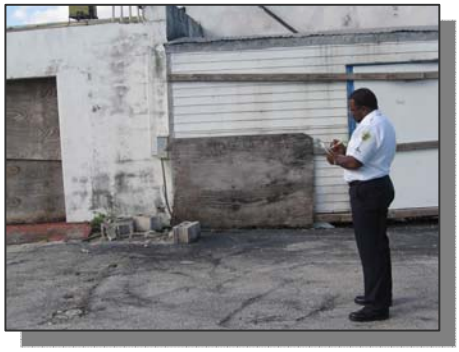
Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Code Enforcement Director	1
Code Enforcement Supervisor	1
Sr. Code Enforcement Officer	2
Code Enforcement Officer	11
Permit and License Clerk Supervisor	1
Permit and License Clerk	6
Sub-Total	22

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Code Enforcement Director	1
Code Enforcement Supervisor	1
Sr. Code Enforcement Officer	2
Code Enforcement Officer	9
Permit and License Clerk Supervisor	1
Permit and License Clerk	6
Sub-Total	20



Accomplishments, Goals and Objectives

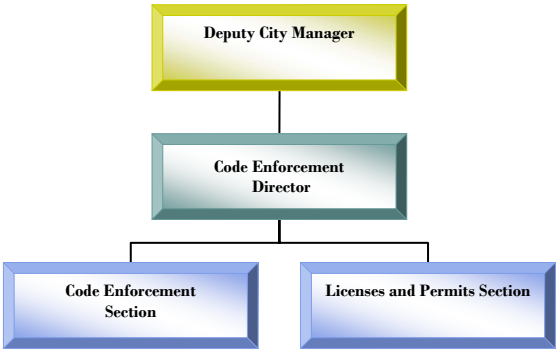
FY 07-08 Accomplishments

- Wrote and City Council adopted a revised sign code providing significantly higher standards for business signage.
- Completed a major junked vehicle sweep of the City for the first time. Removed 600 vehicles.
- Undertook several joint operations with the new police department for illegal alcohol sales and illegal nightclubs.
- Made a major effort at checking every business in the City for Certificates of Use and Business License receipts.

FY 08-09 Goals and Objectives

- To investigate and shut down nuisance businesses.
- To conduct an educational program on property maintenance requirements.
- To streamline the lien process to reduce the time from citation to compliance.
- To develop a program with the Community Development Department and local banks to expedite maintenance on foreclosed properties.

Organizational Chart



CODE ENFORCEMENT DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$460,287	$548,669	$914,664	$1,360,141	$1,371,425
Operating Expenses	$118,269	$69,421	$407,831	$607,256	$615,456
Capital Outlay	$84,380	$0	$0	$0	$0
TOTAL DEPARTMENT	$662,936	$937,796	$1,322,495	$1.967,397	$1,985,881

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	109,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	12	18	27	27	20
4. Operating Budget	$662,936	$937,796	$1,322,495	$1,967,397	$1,985,881
Service Quantity					
5. # Warning Citations	1,057	6,223	7,600	8,000	6,000
6. # Civil Citations	310	864	2,400	2,400	2,600
7. # Special Master Cases	123	191	408	500	500
8. # Licenses/Permits	2,793	3,105	3,242	3,500	3,300
Efficiency Measures					
9. $ per Citation	$845.31	$150.42	$151.14	$189.17	$111.12
10. Cases per Officer	750	900	1,200	1,800	1,800
11. Cases closed w/ Warning	n/a	n/a	n/a	70%	75%
12. Officer hours per case	14.17	3.24	1.73	1.16	1.10
Effectiveness Measures					
13. % Warning to Civil	29%	14%	32%	30%	25%
14. # Citizen Complaints	236	2,066	1,507	1,125	1,600

Analysis

The City's Code Enforcement effort began in FY 06-07 with six new staff members. The primary purpose of which was to increase emphasis on licenses and permits. FY-07 was the year of the Super Bowl and all of the code activities that surrounded it. Staff worked with the Miami Dade police to ensure a smooth game and clean environment. FY-08 saw additional emphasis again was placed on permits and licensing. For FY-09, Code enforcement officers will concentrate on illegal signs and structures as well as follow-up on citizen complaints. Also for FY-09, the department lost 2 code enforcement officer positions due to budget shortages.

PARKS AND RECREATION DEPARTMENT – RECREATION DIVISION DEPARTMENT

Mission

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

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

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Parks & Recreation Director	1
Operations Manager	1
Recreation Aides	42.5
Instructors	5
Lifeguard/WSI	13
Teachers/Aides	16
Aquatic Facility Operator	1
CCC Director	1
Lead Guards	4
Recreation District Supervisor	2
Pool Manager/Operator	1
Recreation Superintendent	1
Administrative Assistant	1
Recreation Leader	11
Athletic Coordinator	1
Teen/Senior Coordinator	1
Sub-Total	102.5

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Parks & Recreation Director	1
Assist. Parks & Recreation Director	1
Operations Manager	1
Recreation Aides	33.5
Instructors/Aides	7
Lifeguard/WSI	0
Teachers/Aides	8
Aquatic Facility Operator	1
CCC Director	1
Lead Guards	0
Recreation District Supervisor	2
Pool Operator	1
Recreation Superintendent	1
Administrative Assistant	2
Recreation Leader	11
Athletic Coordinator	1
Teen Coordinator	1
Sub-Total	72.5

Accomplishments, Goals and Objectives

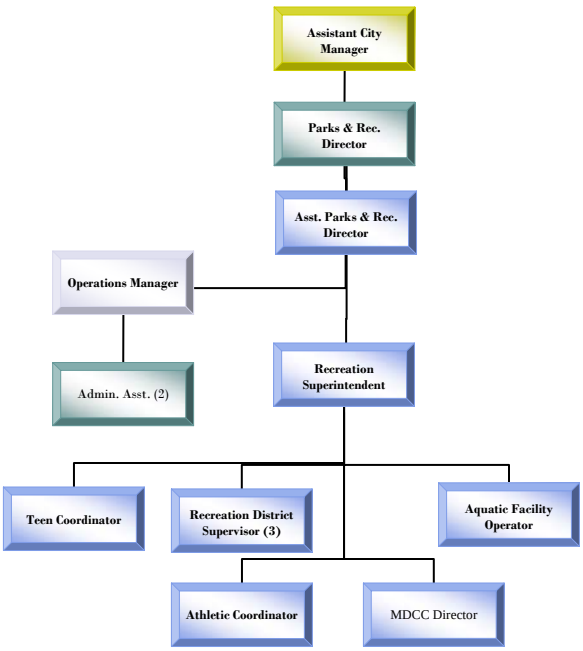
FY 07-08 Accomplishments

- Negotiated with County to re-allocate capital project funds to a revised project schedule.
- Completed bidding process and began construction of the 54,000 sq. ft. Miami Gardens Community Center.
- Completed two new playgrounds, one at Bunche Park and one at Rolling Oaks Park.
- Increased attendance at the City's summer camp programs by 17% over FY-07.

FY 08-09 Goals and Objectives

- To increase total attendance at Recreation programs by 3% over FY-07 levels.
- To award bids on two additional park renovation projects.
- To work on securing a new open space for the NE area of the City.

Organizational Chart



FY 2008-2009 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT – RECREATION DIVISION DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$4534,759	$1, 614,945	$2,197,461	$2,738,051	$2,798,190
Operating Expenses	$2,521,357	$1,350,692	$2,140,870	$1,801,104	$2,965,025
Capital Outlay	$679,392	$59,293	$0	$811,400	$90,000
TOTAL DIVISION	$3,655,507	$3,024,950	$4,336,331	$5,350,555	$5,853,215

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	20	100.5	103	102.5	72.5
4. Operating Budget	$3,655,507	$3,024,950	$4,336,331	$5,350,555	$5,853,215
Service Quantity					
5. After School Program Days	45,000	39,900	41,145	40,000	44,000
6. # Pool Participants	13,350	10,910	10,064	10,000	9,500
7. Summer Camp Prog. Days	35,750	34,320	33,581	32,000	33,000
8. # Special Events Hosted	11	12	14	12	16
Efficiency Measures					
9. Average Cost per Program Day	$25.06	$43.58	$54.43	$55.00	$69.85
10. Per capita cost of programs	$34.35	$36.83	$42.61	$48.64	$53.21
Effectiveness Measures					
13. % Returning Camp Participants	15%	80%	80%	80%	83%

Analysis

The City assumed full control of its parks and recreation activities from private contractors in FY-05. Growth of the division has been remarkable for the past three years. FY-07 saw the completion of new recreation buildings in three parks. In FY-08, the City's completed plans to begin renovation of all parks with Bunche and Rolling Oaks parks undergoing a complete renovation. This can expected to cause temporary displacements in the use of the fields for youth sports. FY-08 will also saw the start of construction of the City's premier recreation center, the Miami Gardens Community Center. The FY-09 includes funds for 2 months of operation as the expected completion date is July 2009.

PARKS AND RECREATION DEPARTMENT – MAINTENANCE DIVISION DEPARTMENT

Mission

The Maintenance Division of the Parks and Recreation Department is responsible for maintenance of the grounds and facilities in the City's 17 parks and 4 pools. Prior to FY-05, maintenance was being handled by a contractor but was brought in-house during FY-05. The division added an additional crew in FY-06 and FY-07 to handle the deteriorated condition of the parks inherited from the County. Beginning in FY-08, the City will be renovating the various parks as a result of some $30 million received from the County and other sources.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Parks Maintenance Superintendent	1
Janitorial Crew Chief	3
Janitorial Worker	6
Landscape Crew Chief	3
Landscape Technician	6
Electrician	1
Trades Worker	2
Sub-Total	22

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Parks Maintenance Superintendent	1
Janitorial Crew Chief	3
Janitorial Worker	7
Landscape Crew Chief	3
Landscape Technician	9
Electrician	2
Trades Worker	4
Sub-Total	29

Accomplishments, Goals and Objectives

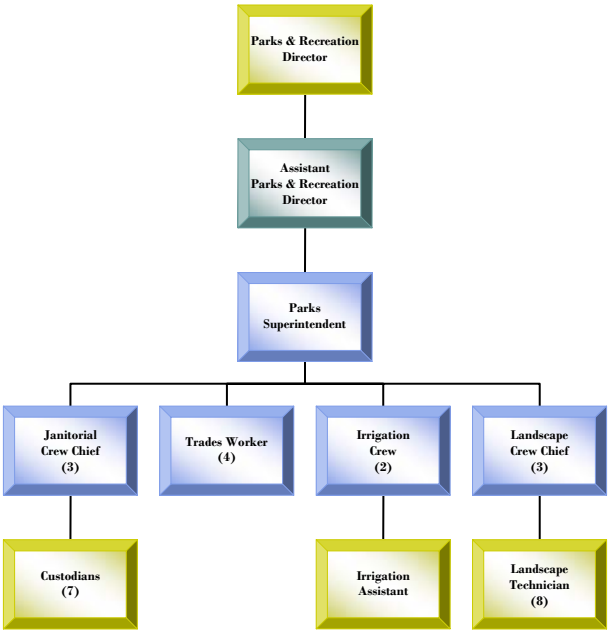
FY 07-08 Accomplishments

- Completed construction of a new recreation center at A.J. King Park.
- Completed master planning process for parks renovations.
- Purchased a 3 ½ acre addition to Rolling Oaks Park.
- Completed plans and bid documents and awarded bid for the construction of the Miami Gardens Community center building.

FY 08-09 Goals and Objectives

- To implement a preventive maintenance program.
- To decrease response time for non-emergency work order requests by 50%.
- To begin upgrading park infrastructure by adding new fencing, irrigation and lighting to 1/3 of the City's parks.

Organizational Chart



PARKS AND RECREATION DEPARTMENT – MAINTENANCE DIVISION DEPARTMENT

Mission

The Non-Departmental budget is utilized to account for those expenses that are Fund-wide in nature, and to budget them in any one department, would be to unfairly exaggerate that department's budget. At year-end, these expenses are allocated to the various departments for accounting purposes.

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$9,533	$525,850	$854,784	$1,160,786	$1,403,064
Operating Expenses	$4,166	$531,314	$975,491	$1,422,807	$1,136,337
Capital Outlay	$0	$40,270	$20,274	$65,000	$0
TOTAL DIVISION	$13,699	$1,097,434	$1,850,549	$2,648,593	$2,539,401

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	19	19	22	9	
4. Operating Budget	$13,699	$1,518,689	$1,097,434	$1,850,549	$2,539,401
Service Quantity					
5. # Facilities Maintained	20	21	24	23	23
Efficiency Measures					
6. Avg. Cost per facility	n/a	$73,319	$45,726	$80,459	$110,409
Effectiveness Measures					
13. # Maintenance Complaints	60	53	45	40	32

Analysis

Maintenance continues to be a top priority for the department. Because of the City's aging parks infrastructure, maintenance must be constant and intensive. The City will be embarking on a $30 million parks renovation program that will provide upgrades throughout the entire system. This should have a major positive impact on the level of service. With many of the parks anticipated for construction in the coming year, maintenance stats will not hold a great deal of validly for comparison.

PARKS AND RECREATION DEPARTMENT – MIAMI GARDENS COMMUNITY CENTER

Mission

Mission of the Community Center division is to account for the activities of the City's proposed new 54,000 square foot recreation center. For FY-09, it is anticipated that the recreation center will open for two months at the end of the year. As of October 1, 2008, no staff has been hired, though a director will be hired soon so that they can prepare for the opening.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Parks Maintenance Superintendent	1
Janitorial Crew Chief	3
Janitorial Worker	6
Landscape Crew Chief	3
Landscape Technician	6
Electrician	1
Trades Worker	2
Sub-Total	22

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Parks Maintenance Superintendent	1
Janitorial Crew Chief	3
Janitorial Worker	7
Landscape Crew Chief	3
Landscape Technician	9
Electrician	2
Trades Worker	4
Sub-Total	29

Miami Gardens Community Center is a 54,000 sq. ft. multi-purpose facility with indoor pool, auditorium, computer labs, fitness center and more. It is due for opening in late FY 09.

Accomplishments, Goals and Objectives

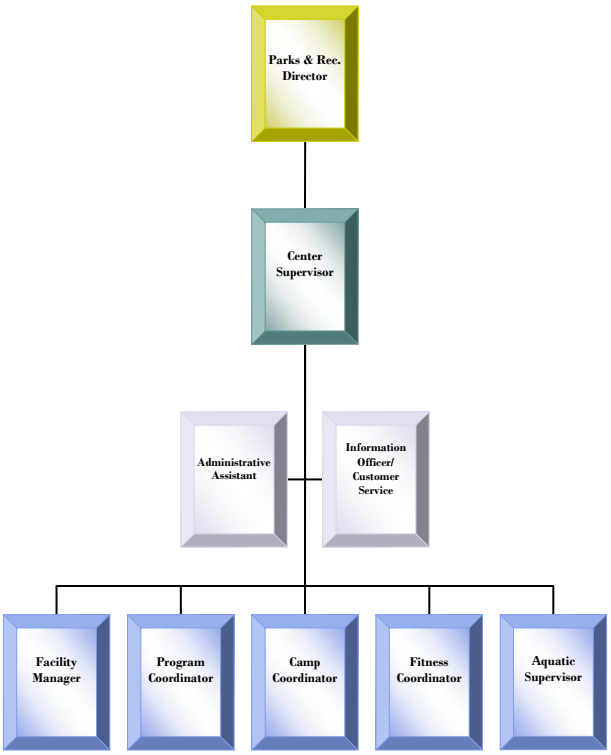
FY 07-08 Accomplishments

n/a

FY 08-09 Goals and Objectives

- Hire Director by January 2009.
- Open fully staffed by the end of the fiscal year.

Organizational Chart



City of Miami Gardens

FY 2008-2009 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT – MIAMI GARDENS COMMUNITY CENTER

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services					$237,394
Operating Expenses	n/a	n/a	n/a	n/a	$606,987
Capital Outlay					$0
TOTAL DIVISION					$741,381
TOTAL PARKS & REC DEPARTMENT	$3,669,206	$5,480,336	$6,886,669	$7,999,148	$9,133,997

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees					29
4. Operating Budget					$741,381
Service Quantity					
5. # Facilities Maintained					
Efficiency Measures	n/a	n/a	n/a	n/a	n/a
6. Avg. Cost per facility					
Effectiveness Measures					
13. # Maintenance Complaints					

Analysis

In FY-08, the City began construction of its newest and largest community center, the Miami Gardens Community Center. This 54,000 square foot facility will be the central focus of the parks and recreation department. It hosts an indoor pool, gymnasium, auditorium, compute lab, and fitness center as well as offices. Outside the center will be a variety of recreation facilities including a world-class track and an artificial turf football field. The center is expected to open in late FY-09 with only two months of operation in the coming year. City Council has provided funding for a complete year budget in FY-10, with additional funds being transferred on a one-time basis to the City Capital Improvements Fund for FY-09. These funds will be used to pay for operating cost in FY-10 and beyond.

City of Miami Gardens

FY 2008-2009 Annual Budget
General Fund

NON-DEPARTMENTAL DEPARTMENT

Mission

The Non-Departmental budget is utilized to account for those expenses that are Fund-wide in nature, and to budget them in any one department, would be to unfairly exaggerate that department's budget. At year-end, these expenses are allocated to the various departments for accounting purposes. There are no employees in this budget. With the new EDEN software system, it is expected that some of these items such as raises and terminal pay, will be allocated to individual departments in future budgets. There are no employees in the non-departmental budget.

Departmental Budget

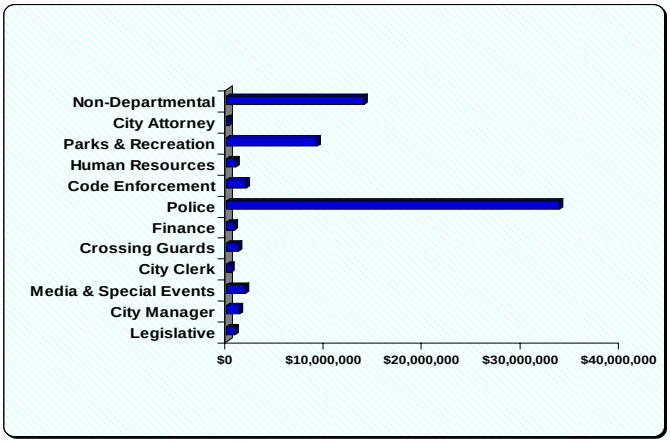
Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$9,533	$739,116	$305,740	$2,882,731	$0
Operating Expenses	$4,166	$993,728	$729,014	$3,810,768	$12,246.550
Capital Outlay	$0	$70,648	$8,022,233	$1,500,000	$1,700.000
TOTAL DEPARTMENT	$13,699	$1,803,492	$9,056,987	$8,193,499	$13,946,550

Total General Fund Budget

TOTAL GENERAL FUND	$33,480,670	$38,597,391	$49,553,271	$58,998,151	$66,401,586

History of General Fund Expenditures

Allocation of General Fund Expenditures



Budget Detail by Fund
- Transportation Fund -

The Transportation Fund encompasses three operating divisions: The Administration Division, The Keep Miami Gardens Beautiful Program Division and the Streets Division. A fourth division, the Stormwater Utility, is managed by this Fund although it is financed through its own Fund. Revenues come principally from three state-shared revenues: the State gas tax, a County Gas Tax, and a mandatory 28% split with the General Fund of the City's State Revenue Sharing allocation. These revenues are generally stable; however, due to the economic downturn, we expect a significant drop in FY 09 revenues.

New landscaping and pavers were installed in FY 08 as part of Federal Grant received for improvements to US 441 (NW 2nd Avenue)

FY 2008-2009 Annual Budget
Transportation Fund
10/1/2008

FY 2008-2009 Transportation Fund Estimated Revenues

Total Transportation Fund Revenues

Revenue Type	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09	Basis For Estimate
1st Local Option Fuel Tax	$1,549,681	$1,571,138	$1,670.314	$1,651,822	$1,650,000	County estimate
2nd Local Option Fuel Tax	$588,221	$583,107	$626,803	$641,496	$645,000	Staff Est. w/3 yrs history
Banners	$0	$2,000	$0	$3,000	$5,000	Staff Est. w/2 yrs history
Hurricane Reimbursement	$0	$3,526,041	$255,044	$626,292	$0	One-Time
Grants	$17,911	$539,788	$790,602	$136,260	$0	
State Revenue Sharing	$1,189,428	$1,478,690	$1,063,708	$1,005,000	$741,036	.2922 x State Estimate
Public Works' Permits	$0	$4,905	$79,793	$77,000	$85,000	Staff Est. w/2 yrs history
Other	$0	$61,422	$80,871	$15,489	$28,200	Mgt. fee to Storm-water and misc.
Gen. Fund Subsidy	$0	$0	$0	$0	$94,439	
Fund Balance Forward	$1,855,964	$2,365,320	$995,259	$500,211	$791,375	Reserve balance
Total Transportation Fund Revenue	**$5,201,205**	**$10,132,111**	**3,893,750**	**$4,656,670**	**$4,312,336**	

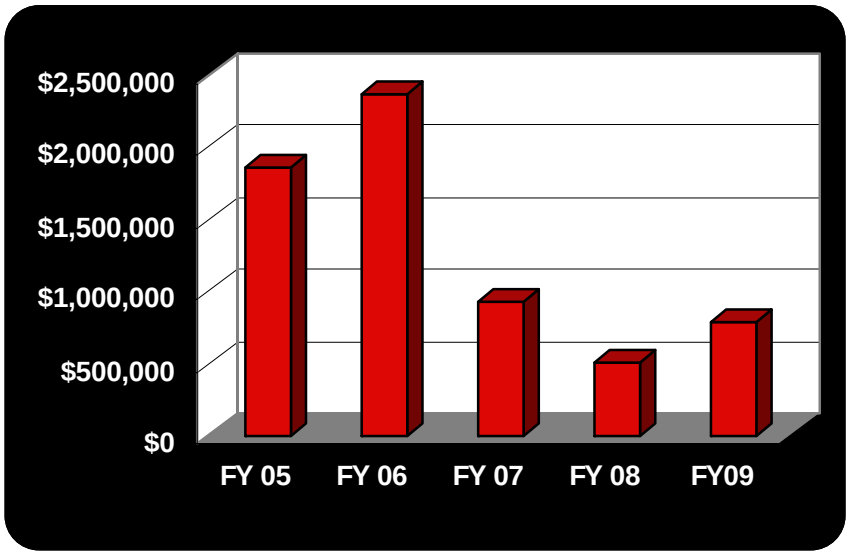
Analysis

Transportation Fund revenues are generally very steady and predictable. The spike in FY 05-06 was due to reimbursements from F.E.M.A. and the State of Florida for Hurricane Wilma expenditures. With the decline of the Florida economy in FY-08, and the expected poor performance for FY-09, revenues have been estimated significantly lower. Normally, the street repaving and sidewalk replacement programs are paid for out of this fund; however, for FY-09, these funds will be taken form the CIP Fund. Even with the use of all of the reserve, the FY-09 will still require a small subsidy from the General Fund to operate.

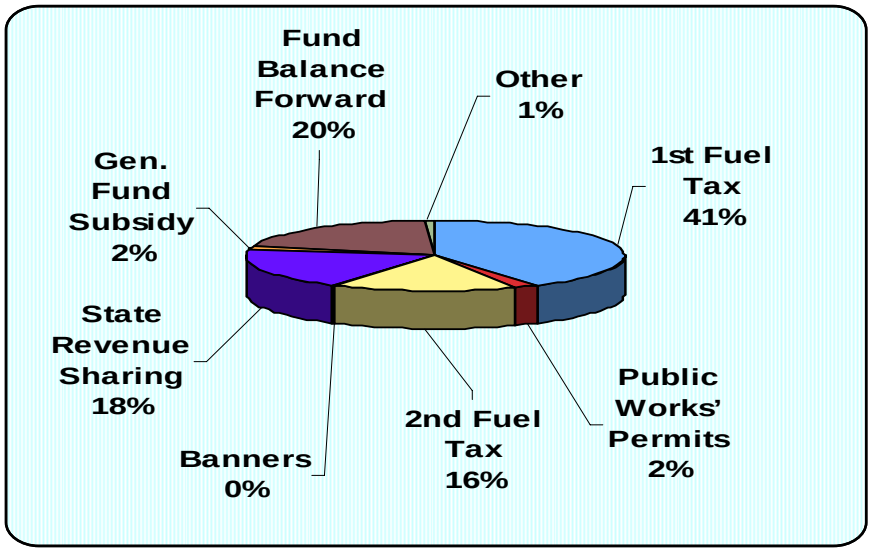
FY 2008-2009 Annual Budget
Transportation Fund

Revenue Overview

History of Transportation Fund Revenue



Transportation Fund Revenue by Source for FY 08-09



PUBLIC WORKS DEPARTMENT - ADMINISTRATIVE DIVISION

Mission

The department operates through four divisions - The Administration Division, The Keep Miami Gardens Beautiful Program Division, the Streets Division and the Stormwater Utility. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and his staff. This includes the City Engineer and engineering inspector. The administration division also is responsible for payment of 1/2 of the County QNIP bond payment obligated prior to the City's incorporation.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Public Works Director	1
Engineer I	1
Engineer II	1
Analyst	1
Administrative Assistant	1
Sub-Total	5

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Public Works Director	1
Engineer I	1
Engineer II	1
Analyst	1
Administrative Assistant	1
Sub-Total	5

Accomplishments, Goals and Objectives

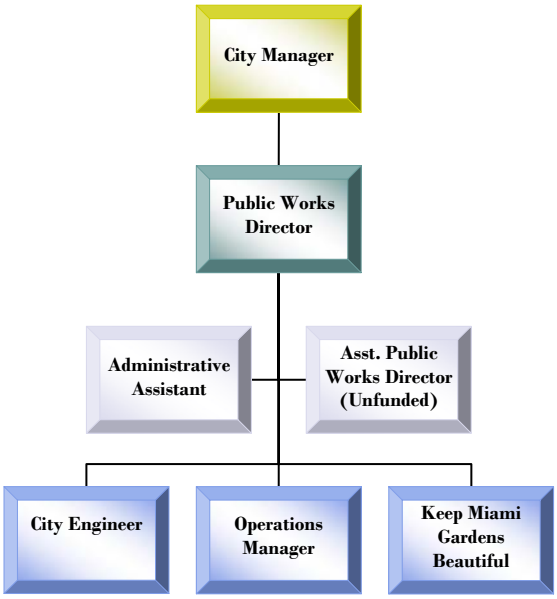
FY 07-08 Accomplishments

- Assumed the responsibility of the City's Stormwater Utility from Miami-Dade County.
- Completed Phase II of the US 441 beautification project.
- Began renovation of the City's first permanent Pubic Works facility.
- Established a Flood Plain Management bureau to ensure the City's Flood Plain comply with Federal standards.

FY 08-09 Goals and Objectives

- To move into the new facility by February 2009.
- To begin work on the 183rd Street beautification project through a grant with FDOT.
- To apply for a grant for the beautification of the 42nd Avenue canal bank.
- To begin a citywide tree canopy replacement program.

Organizational Chart



PUBLIC WORKS DEPARTMENT - ADMINISTRATIVE DIVISION

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$219,585	$271,860	$327,232	$372,017	$518,449
Operating Expenses	$487,266	$465,310	$721,735	$315,810	$510,537
Capital Outlay	$577,395	$210,221	$0	$412,094	$348,878
TOTAL DIVISION	$1,284,243	$947,391	$ 1,048,967	$1,099,921	$1,377,864

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	110,000	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	3	3	4	5	5
4. Operating Budget	$1,284,243	$947,391	$ 1,048,967	$1,542,521	$1,377,864
Service Quantity					
5. # Engineering Permits Issued	n/a	n/a	428	290	300
6. # Employees in Public Works	16.5	25.5	32	44	44
Efficiency Measures					
7. Avg. Cost per Permit	n/a	n/a	$2,551	$5,319	$4,593
8. Permit Approval Time	n/a	n/a	1 Day	1 Day	1 Day
Effectiveness Measures					
9. # Customer Complaints/Calls	n/a	767	630	463	450

Analysis

The Administrative Division of the Public Works Department is responsible for oversight of the department's operations through three operating divisions and a separate division housed in the Stormwater Utility Fund. The Administrative Division houses the Director and engineering inspectors. The number of permits has jumped substantially since the initial year, now requiring two inspectors in the field. The Public works Director also is a key official in a emergency event such as a hurricane. The Director is also responsible for planning the City's long term capital projects for roadway improvements. FY-09 will see the department moving its physical location from City Hall to its own building at the police complex. Unlike prior years, because of revenue reductions in the Transportation fund, the department's annual improvements programs for street paving and sidewalk replacement were funded in the City's CIP Fund.

PUBLIC WORKS DEPARTMENT – KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Mission

The Keep Miami Gardens Beautiful Program Division of the Public Works Department is responsible for the beautification activities of the City. The Division operates primarily through volunteer efforts and concentrates it efforts on right-of-way beautification and litter removal. It is also responsible for City entrance signs and planted areas. The division sponsors a number of joint programs with the Miami-Dade County schools and with the various homeowner associations throughout the City. The division is also responsible for monitoring the City's contracts with the Florida Department of Corrections for two public works crews that remove litter and maintaining median landscaping.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
KMGB Program Director	1
KMGB Coordinator	1
Sub-Total	2

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
KMGB Program Director	1
KMGB Coordinator	1
Sub-Total	2

Accomplishments, Goals and Objectives

FY 07-08 Accomplishments

- Completed Phase II of the US 441/NW 2nd Avenue Beautification project.
- Instituted a third Corrections Department Litter crew.
- Planted 450 street and right-of-way trees as part of the City's trees replacement program.
- Held a successful Earth Day program for school students.
- Received certification as an Arborists for the division director.

FY 08-09 Goals and Objectives

- To begin work on the 183rd Street beautification project through a grant with FDOT.
- To apply for a grant for the beautification of the 42nd Avenue canal bank.
- To increase tree canopy in the City by 5%.
- Find additional grant funding for landscaping/tree projects.

Organizational Chart

PUBLIC WORKS DEPARTMENT – KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$60,462	$71,441	$130,080	$120,165	$136,168
Operating Expenses	$119,208	$310,763	$313,596	$355,154	$388,314
Capital Outlay	$20,992	$0	$0	$57,973	$7,500
TOTAL DIVISION	$200,662	$382,204	$443,676	$533,292	$531,982

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	1	1.5	2	2	2
4. Operating Budget	$200,662	$382,204	$443,676	$512,904	$531,982
5. # State Corrections Crews	1	1.5	2	2	3
Service Quantity					
5. #Trees Planted	2,007	931	787	450	500
6. # Bags Litter Collected	4,340	3,837	7,325	7,100	7,500
7. # miles Cleaned of Litter	n/a	1,090	2,553	3,500	3,500
Efficiency Measures					
8. Avg. Cost per Bag of Litter	$46.24	$99.61	$60.57	$72.24	$70.93
9. Trees Planted per resident	1 Tree/53 residents	1 Tree/113 residents	1 Tree/137 residents	1Tree/242 residents	1Tree/220 residents
Effectiveness Measures					
9. $ Grants Received	$650,000	$1,427,609	$1,003,000	$1,000,000	-

Analysis

The KMGB Division has largely recovered from the Hurricane duties of FY 07. Out of that storm, the division has created a citywide tree replacement program which is funded for the first time in the City's CIP Fund for FY 09. The Division will begin another streetscape program in FY-09 (NW 183rd St) through City and FDOT grant funds.

PUBLIC WORKS DEPARTMENT – OPERATIONS/STREETS DIVISION

Mission

The Streets Division of the Public Works Department is responsible for maintenance of the City's 300+ miles streets, medians, sidewalks and street rights-of-way and 10 miles of canals. The Division administers the annual street paving program and pedestrian access efforts.

The division serves as the staff of the Stormwater Utility through a charge-back system.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Operations Manager	1
Supervisors	3
Street Worker	16
Heavy Equipment operator	1
Landscape Supervisor	4
Landscape worker	9
Irrigation Specialist	1
Sub-Total	35

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Operations Manager	1
Supervisors	3
Street Worker	16
Heavy Equipment operator	1
Landscape Supervisor	4
Landscape worker	10
Irrigation Specialist	1
Sub-Total	36

Accomplishments, Goals and Objectives

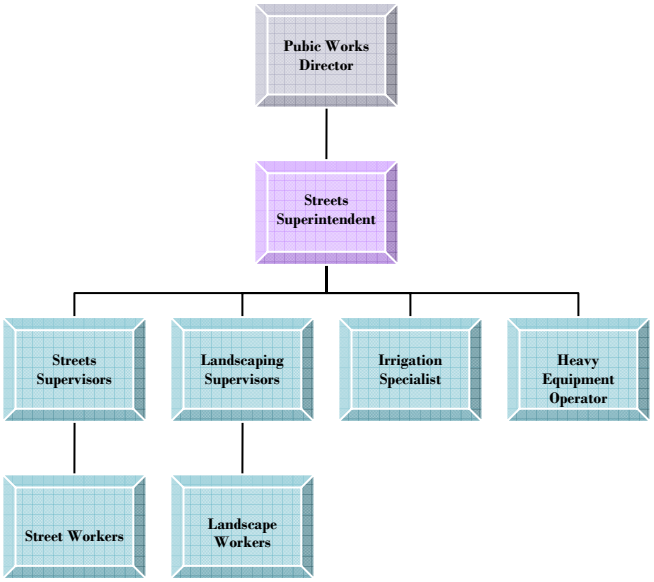
FY 07-08 Accomplishments

- Assumed the responsible of the City's Stormwater Utility from Miami-Dade County.
- Repaired or added 3,659 feet of sidewalk.
- Began the in-house maintenance of street sweeping throughout the City.
- Collected over 6,500 bags of litter.

FY 08-09 Goals and Objectives

- To repair, replace or add 10,000 linear feet of sidewalk.
- To pave a minimum 5 miles of streets.
- Take over maintenance of Turnpike Wall landscaping.
- To begin construction of the 7th Avenue reconstruction project.

Organizational Chart



PUBLIC WORKS DEPARTMENT – OPERATIONS/STREETS DIVISION

Divisional Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$9,533	$680,285	$98,689	$1,041,584	$1,262,740
Operating Expenses	$4,166	$6,215,211	$1,399,332	$968,489	$1,039,750
Capital Outlay	$0	$1,097,583	$1,256,916	$373,908	$100,000
TOTAL DIVISION	$13,699	$ 7,993,079	$2,754,937	$2,383,981	$2,402,490
TOTAL PUBLIC WORKS DEPARTMENT	$1,498,604	$9,322,675	$5,062,173	$4,017,195	$4,312,336
TOTAL TRANSPORTATION FUND	$1,498,604	$9,322,675	$5,062,173	$4,017,195	$4,312,336

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	12	21	35	35	36
4. Operating Budget	$1,498,604	$ 7,993,079	$2,754,937	$2,383,981	$2,402,490
Service Quantity					
5. Linear Feet Sidewalks Installed		2,863	2,610	4,696	5,000
6. Linear Feet Streets Paved		105,660	16,270	25,000	25,000
7. Linear Feet Sidewalks Repaired		7,544	5,650	4,453	5,000
Efficiency Measures	n/a				
7. Avg. Cost per foot sidewalk		$23	$27	$39	$35
8. Avg. Cost of Street Paved mile		$30,000	$31,000	$80,000	$80,000
Effectiveness Measures					
9. # Work Orders Completed		701	496	507	500

Analysis

FY-06 expenditure spike was due to Hurricane Wilma. For FY-09, emphasis is now being redirected to sidewalk improvements and median landscaping. Stormwater employees are also housed here and will be at full operational levels for FY-09.

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Budget Detail by Fund
- Development Services Fund

The Development Services Fund encompasses two operating Departments: The Planning & Zoning Services Department and the Building Services Department. Revenues to fund Departmental activities come principally from user fees. Revenues are estimated based on limited historical data as the City has only two year's experience. General economic forecasts for the South Florida vicinity are used to adjust these estimates up or down, depending on trends.

FY 2008-2009 Annual Budget
Development Services Fund
10/1/2008

FY 2008-2009 Development Services Fund Estimated Revenues

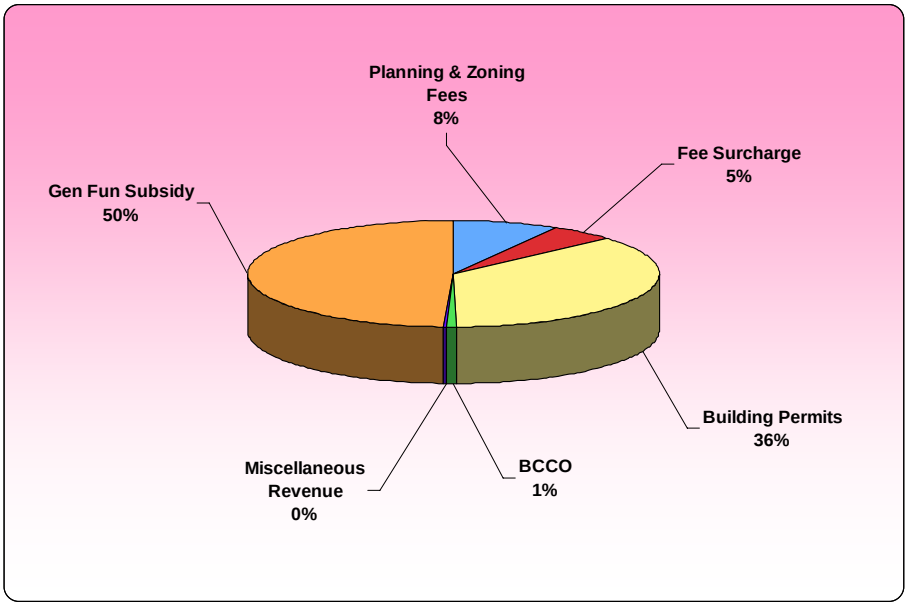
Revenue Type	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Proposed FY 08-09	Basis for Estimate
Planning & Zoning Fees	$542,765	$476,443	$272,901	$250,000	$320,000	Staff Est. w/3 yrs history
Fee Surcharge	$4,446	$338,495	$148,696	$190,000	$190,000	Staff Est. w/3 yrs history
Building Permits	$1,659,652	$3,106,157	$2,100,939	$1,500,000	$1,400,000	Staff Est. w/2 yrs history
Grants	$0	$69,000	$94,965	$0	$0	
BCCO	$0	$73,709	$37,184	$32,000	$32,000	
Miscellaneous Revenue	$0	$6,196	$33,537	$15,500	9,500	Bonds and misc.
Gen Fun Subsidy	$0	$0	$0	$1,095,194	$1,890,496	
Fund Balance Forward	$0	$952,040	$2,095,620	$682,443	$0	Reserve balance
Total Development Services Fund Revenue	**$2,206,863**	**$4,272,872**	**$5,022,040**	**$3,765,137**	**$3,841,996**	

Analysis

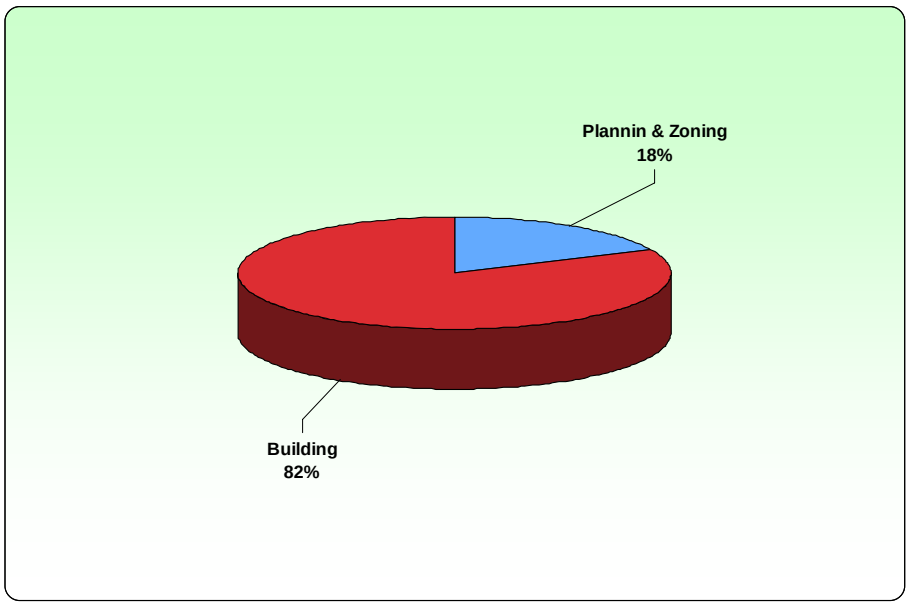
The Development Services Fund had several very good years of revenue generation during FY-05 and FY-06. FY-07 saw the beginning of a slowdown in the local building community. This was anticipated; however, not to the extent that the decline was experienced. FY-08 saw expected revenues cut twice during the year. It appears that economic factors will keep activity in this fund at a reduced level for FY-09 also, though several large individual projects may be coming on line that will have a positive impact on finances. This Fund had to have a substantial subsidy from the general fund ($1,180,496) in order to balance.

FY 2008-2009 Annual Budget
Development Services Fund

Development Services Fund Revenue



Development Services Fund Expenditures



PLANNING & ZONING DEPARTMENT

Mission

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

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Development Services Director	1
Senior Planner	1
Zoning Administrator	1
Planner	1
Planning Technician	1
Zoning Technician	1
G.I.S. Analyst	1
Administrative Assistant	1
Sub-Total	8

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Development Services Director	1
Senior Planner	1
Zoning Administrator	1
Planning Intern (PT)	.5
Planner	1
Zoning Technician	1
Administrative Assistant	1
Sub-Total	6.5

Accomplishments, Goals and Objectives

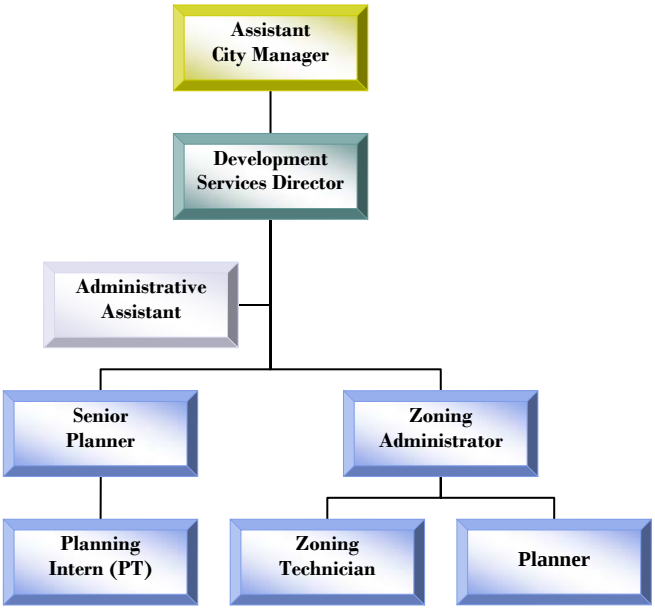
FY 07-08 Accomplishments

- Completed the City's Comprehensive Development Master Plan, winning a Planning Association Innovation Award for its unusual approach to Land Use.
- Completed an intracity commuter study for the possible establishment of a local circulator.
- Developed and received City Council approval for a new a new sign code for the City.
- Completed School concurrency Amendment to the CMDP.

FY 08-09 Goals and Objectives

- Complete a new set of land development regulations for the City.
- Continue work on the Federal 2010 census to ensure a complete count in the City.
- Adopt water supply plan of City's CDMP.

Organizational Chart



PLANNING & ZONING DEPARTMENT

Divisional Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Estimated FY 06-07	Budget FY 07-08	Budget FY 08-09
Personnel Services	$343,604	$440,293	$498,913	$498,232	$564,129
Operating Expenses	$283,129	$631,425	$496,472	$457,203	$280,689
Capital Outlay	$0	$0	$20,684	$0	$0
TOTAL DEPARTMENT	$626,733	$1,071,718	$1,016,069	$955,435	$884,818

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	7	8	8	8	6.5
4. Operating Budget	$629,733	$1,071,718	$1,016,069	$955,435	$884,818
Service Quantity					
5. # Zoning Actions Processed	750	1000	950	900	900
6. # Community Meetings Held	26	15	3	5	5
7. # Zoning Verification Letters	80	85	90	95	50
8. Major Studies Undertaken	1	5	4	3	3
Efficiency Measures					
7. Avg. Cost per Zoning Action	$734.81	$969.88	$970.46	$952.58	$923.61
8. % Plan reviews in 7 days					
Effectiveness Measures					
9. Major Studies Adopted	1	2	2	3	2
10. % of Rezoning Recommendations Adopted	100%	100%	100%	100%	100%

Analysis

The planning department has seen a significant drop in future plans processing due to the economy. This is not expected to recover during FY-09. Much of the department's time in FY-09 will be devoted to the development of the City's new land development regulations.

BUILDING DEPARTMENT

Mission

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

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Building Official	1
Chief Building Inspector	1
Chief Electrical Inspector	1
Chief Plumbing Inspector	1
Chief Mechanical Inspector	1
Structural Plans Examiner	1
Building Inspector	3.5
Electrical Inspector	2
Pluming Insp/Plans Examiner	0.5
Building Plans Examiner	0.5
Roofing Plans Examiner	1.5
Assistant Administrator	1
Permit & Licensing Clerk Supervisor	1
Senior Permit & Licensing Clerk	2
Permit & Licensing Clerk	14
Total	34

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Building Official	1
Chief Building Inspector	1
Chief Electrical Inspector	1
Chief Plumbing Inspector	1
Chief Mechanical Inspector	1
Structural Plans Examiner	1
Building Inspector	3.5
Electrical Inspector	2
Pluming Insp/Plans Examiner	0.5
Building Plans Examiner	0.5
Roofing Plans Examiner	1.5
Assistant Administrator	1
Permit & Licensing Clerk Supervisor	1
Senior Permit & Licensing Clerk	2
Permit & Licensing Clerk	14
Total	34

Accomplishments, Goals and Objectives

FY 07-08 Accomplishments

- Completed an outside audit of the department's operations showing an 80% approval rating.
- Cut the use of expensive outside consultants by 50%.

FY 08-09 Goals and Objectives

- To develop a system to respond to commercial needs in a timely and accelerated manner.
- To improve overall customer service and permit time for residential and commercial applicants.

Organizational Chart

City of Miami Gardens

FY 2008-2009 Annual Budget
Development Services Fund

BUILDING DEPARTMENT

Divisional Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	$291,778	$770,818	$1,427,934	$1,711,085	$2,086,340
Operating Expenses	$697,2186	$967,739	$1,343782	$1,079.073	$910,838
Capital Outlay	$55,151	$116,145	$263,614	$44,543	$0
TOTAL DEPARTMENT	$1,044,147	$1,854,702	$3,035,330	$2,834,701	$2,997,178
TOTAL DEVELOPMENT SERVICES FUND	$1,677,176	$3,110,410	$4,101,400	$3,790,137	$3,841,996

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	7	10.5	24	34	35
4. Operating Budget	$1,044,147	$2,082,651	$3,083,390	$2,834,701	$2,997,178
Service Quantity					
5. # Plan Reviews			31,476	18750	20,625
6. # Building Permits Issued	8,306	10,263	12,589	7,500	8,250
7. # Inspections Performed	6,900	14,963	36,560	12,000	13,200
Efficiency Measures					
8. % Inspections w/in 24 hrs	65%	45%	95%	95%	95%
9. Permits w/in 15 days Residential	n/a	n/a	47%	55%	70%
10. # Plan Review/day/Inspector	n/a	n/a	20	20	20
Effectiveness Measures					
9. ISO Rating	n/a	4	4	4	4
10. Citizen Survey satisfaction	n/a	n/a	37%	75%	85%

Analysis

The building department struggled during FY-07 and part of FY 08 trying to recover from the massive permit demand as a result of Hurricane Wilma. Operations are now being affected by the economic downturn. For FY-09, staff has been reduced and reorganized to try and better meet resident's needs and the realities of the slowdown. FY-09 goals include trying to bring more inspections and plan reviews in-house by hiring employees versus using expensive outside contractors.

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Budget Detail by Fund
- General Services Fund -

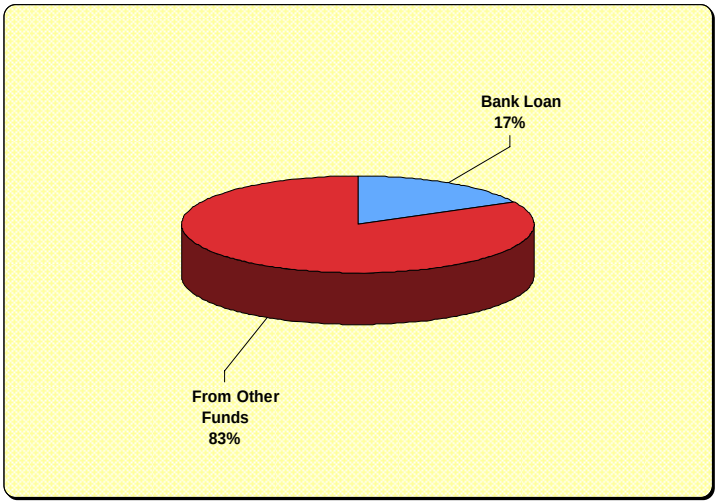
The General Services Fund (formerly the Vehicle & Equipment Fund) is an accounting entity designed to ease the administration of major equipment purchases. FY 05-06 was the first year of its creation. The Fund is the home to the City's General Services Department and its four budgetary divisions: Purchasing, Fleet Management, Information Systems and Facilities. Vehicles and major equipment are purchased through this fund with a bank or installment loan. User departments are charged a fee based on the longevity of the purchased equipment (usually 5 years or less) plus allocated interest. Also the day-to-day support services provided to other department by GSF divisions is also assessed on a charge-back system. Revenues (transfers-in) are determined based on a cost allocation formula applied to user departments that includes service costs and bond payments.

FY 2008-2009 Annual Budget
General Services Fund

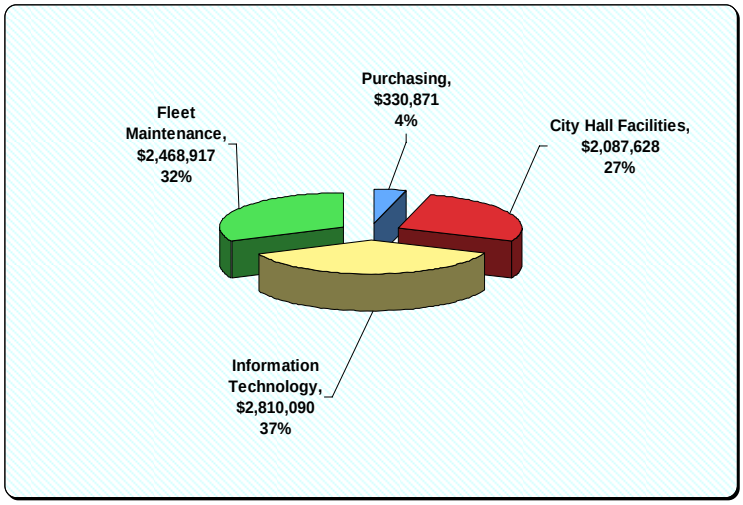
General Service Fund Revenues

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Bank Loan –Equipment	n/a	n/a	$5,675,000	$1,079,010	$1,322,000
Operating Transfers-In	n/a	n/a	$3,495,199	$5,163,874	$6,375,506
Vehicle Pmt Transfers-In	n/a	n/a	$196,942	579,385	$0
Debt Transfer-In	n/a	n/a	$0	$1,465,890	$0
TOTAL FUND			$9,367,141	$8,298,149	7,697,506

General Services Fund Revenue



General Services Fund Expenditures



PURCHASING DIVISION

Mission

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

Staffing Level

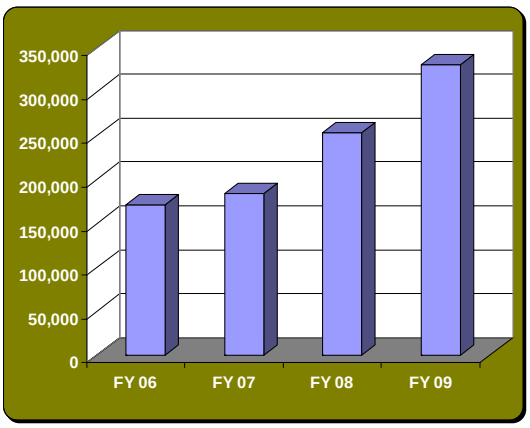
Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Purchasing Manager	1
Buyer	2
Purchasing Assistant	1
Sub-Total	4

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Purchasing Manager	1
Buyer	2
Purchasing Assistant	1
Sub-Total	4

Purchasing Division Budget History



Accomplishments, Goals and Objectives

FY 07-08 Accomplishments

- Introduced a new purchasing card system for City purchases.
- Won the National Institute of Purchasing Achievement of Excellence Award for 2008.
- Held a vendor workshop on how to do business with the City of Miami Gardens

FY 08-09 Goals and Objectives

- Implement a vendor registration on line program
- Expand blanket purchasing orders to additional vendors
- Maintain a current contract list on the City's website

Organizational Chart

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

ONVIA DEMANDSTAR

City of Miami Gardens

FY 2008-2009 Annual Budget
General Services Fund

PURCHASING DIVISION

Divisional Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	n/a	$114,012	$161,320	$213,090	$300,083
Operating Expenses	n/a	$46,948	$23,336	$40,551	30,788
Capital Outlay	n/a	$6,025	$0	$0	$0
TOTAL DIVISION		**$171,371**	**$184,656**	**$253,641**	**$330,871**

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served		107,567	108,200	109,200	110,000
2. Service Area		20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees		2	3	4	4
4. Operating Budget		$171,371	$184,656	$253,641	$330,871
Service Quantity					
5. # Bids Issued		9	16	44	35
6. #RFPs/RFQs Issued		6	9	8	10
7. # P.O.s Processed		1,050	1,827	2,150	2,000
Efficiency Measures	n/a				
10. Avg. Cost/bid/RFP/PO Issued		$163	$98	$174	$162
11. Avg. Cost per City Employee		$705	$409	$505	$613
Effectiveness Measures					
9. # Bid Protests		0	0	2	0

Analysis

The Purchasing Division played a large role in the forming of the police department in FY-07 and FY-08 and this will continue into FY-09 with the addition of the specialized police units. An additional buyer was hired late in the year to assist the police in acquiring their needed vehicles and equipment. It is expected that the on-going police purchasing will require the extra individual. The City is also a member of the South Florida Purchasing Cooperative, a group made up of several dozen South Florida cities and other public entities that consolidate bidding for various products and services to gain the advantage of quantity buying.

City of Miami Gardens

FY 2008-2009 Annual Budget
General Services Fund

FACILITIES DIVISION

Mission

The facilities division of the General Services Fund is responsible for accounting for various citywide expenses including payment on the City's $7.5 million improvement bonds and the initial $3.5 million County start-up debt. The City's liability insurance is also paid from this account, though the actual monies are drawn from each department and operating division. City Hall rent is also paid from this account after being collected form the various departments and operating divisions through the charge-back system.

With a new finance director aboard for FY-09, it is anticipated that a more refined charge-back system will be implemented.

Staffing Level

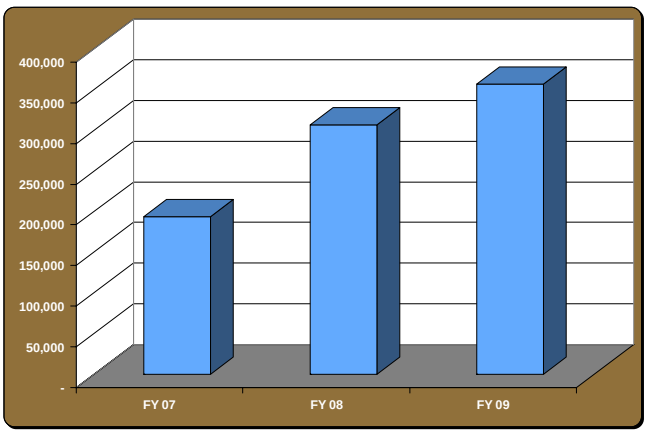
Authorized Positions
Fiscal Year 2006-2007 F.T.E.

No employees

Authorized Positions
Fiscal Year 2008-2009 F.T.E.

No employees

Liability Insurance Cost History



Accomplishments, Goals and Objectives

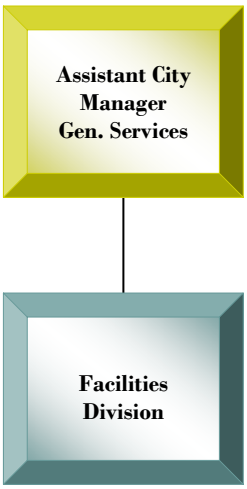
FY 07-08 Accomplishments

- Began a charge-back system for liability insurance.
- Began a charge-back system for City Hall rent payments.
- Introduced a purchasing Card system for employee use.
- Negotiated for additional City Hall space for new police and other employees.

FY 08-07 Goals and Objectives

- To develop appropriate allocation tables for salary increase and termination pay reserves in future budgets.

Organizational Chart



FACILITIES DIVISION

Division Budget

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	n/a	$0	$0	$0	$0
Operating Expenses	n/a	$600,288	$806,853	$1,457,808	$2,087,628
Capital Outlay	n/a	$351,850	$0	$910,314	$0
TOTAL DIVISION		**$952,138**	**$806,853**	**$2,368,122**	**$2,087,628**

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 07-08
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees		0	0	0	0
4. Operating Budget		$952,138	$806,853	$2,368,122	$2,087,628
Service Quantity					
5.					
6.					
Efficiency Measures	n/a	n/a	n/a	n/a	n/a
10.					
11.					
Effectiveness Measures					
9.					

Analysis

Although the Facilities Division has no employees, several important items are accounted for here. One of the most important is the City's property and liability insurance. The City was fortunate to be notified by our property and liability carrier (Florida League of Cities Insurance Trust), that rates for FY-09 would decrease by 10% across the board and that rates for workers' compensation insurance would decrease by 15%.

City of Miami Gardens

FY 2008-2009 Annual Budget
General Services Fund

INFORMATION TECHNOLOGY DEPARTMENT

Mission

The Information Technology division of the General Services Fund is dedicated to provide a sound, secure and stable infrastructure for all information and technology devices and software in the City: Computers, printers, phones, copy machines, EDEN General Ledger System, desktop systems, police systems, etc.

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
IT Director	1
IT Web Connect Manager	1
Telecommunications Engineer	1
Network Security Engineer	1
Systems & Network Manager	2
Applications Systems Administrator	2
IT Support Technician	4
Switchboard Operator	1
Sub-Total	13

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
IT Director	1
IT Web Connect Manager	1
Telecommunications Engineer	1
Network Security Engineer	1
Systems & Network Manager	2
Applications Systems Administrator	2
IT Support Technician	4
Switchboard Operator	1
Sub-Total	13

Technology Budget Growth

Accomplishments, Goals and Objectives

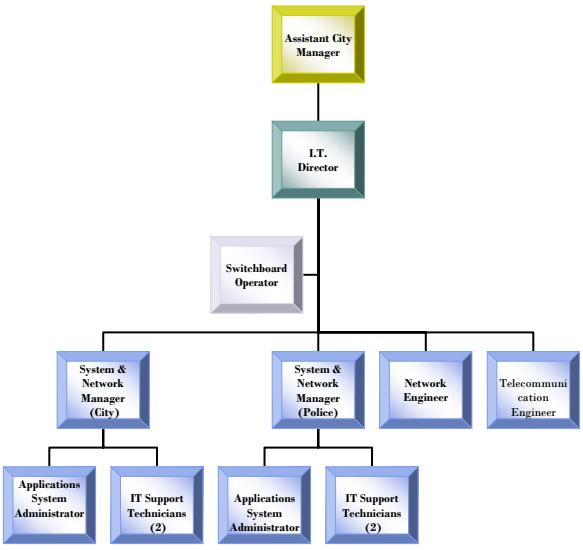
FY 07-08 Accomplishments

- Increased staff from 5 to 9 FTEs to assume police IT responsibilities.
- Migrated all phones to Vice Over IP Telephones.
- Created intranet site for internal information and file sharing.
- Established disaster planning protocols for system and network to include off-site back up and storage.

FY 08-09 Goals and Objectives

- To complete the installation of the EDEN tracking module for more public access to City processes online.
- Create stronger departmental presence on the website.
- Maintain 99% uptime for Telephones and computers.
- To update the City's Web page for greater resident interaction.

Organizational Chart



INFORMATION TECHNOLOGY DEPARTMENT

Divisional Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	n/a	$95,778	$242,466	$513,780	$1,038,615
Operating Expenses	n/a	$229,379	$349,041	$1,076,036	$1,771,475
Capital Outlay	n/a	$202,013	$32,413	$722,155	$0
TOTAL DIVISION		**$527,170**	**$623,920**	**$2,414,971**	**$2,810,090**

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees		5	5	13	13
4. Operating Budget		$527,170	$623,920	$2,314,971	$2,810,090
Service Quantity					
5. # Servers		15	23	28	36
6. # Pieces of Equipment		350	972	1,500	1,880
7. # users		70	120	300	540
Efficiency Measures	n/a				
8. Equip. Maintained/Employee		70	194	150	155
9. Ave. Response time to WO		15 hrs	24 hrs	12 hrs	2 hrs
Effectiveness Measures					
10. Down time episodes		12	15	10	3

Analysis

The Information Technology department had an extremely busy year in FY-08. The addition of the police department and their heavy IT needs consumed much of the department's resources in FY-08. Despite this, the City managed to add some significant upgrades to the non-police network. The hiring of a director helped focus the department on its users. The emphasis on police will continue in FY-09 with the addition of 45 new positions. Also, work will have to be done in the new public works building to ready it for occupancy. The City will be working on a major re-design of the City's web page in FY-09 also in order to make it more resident/customer friendly and aesthetically pleasing.

FLEET SERVICES DIVISION

Mission

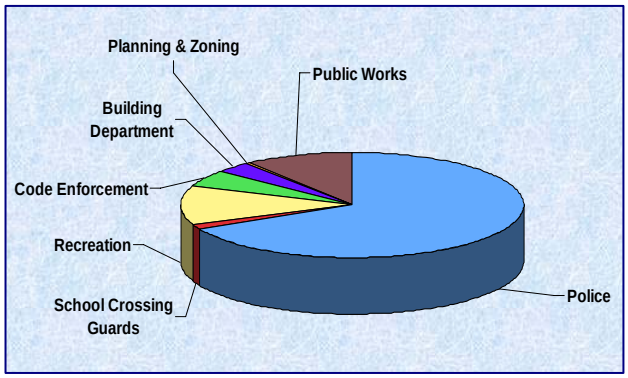
The Fleet Management division of the General Services Fund is responsible for the centralized maintenance and accounting for all City vehicles. The division assists in the preparation of bid specifications for rolling stock in conjunction with the various operating departments. The division also accounts for all city used fuel resources. In FY-09, the City will be constructing a fueling station at the City's police facility for use by all City vehicles and to ensure that fuel is available after a hurricane or other disaster.

Staffing Level

Authorized Positions Fiscal Year 2007-2008	F.T.E.
Fleet Manager	1
Automotive Technician	1
Sub-Total	2

Authorized Positions Fiscal Year 2008-2009	F.T.E.
Fleet Manager	1
Automotive Technician	1
Sub-Total	2

% of Vehicles by Department



Accomplishments, Goals and Objectives

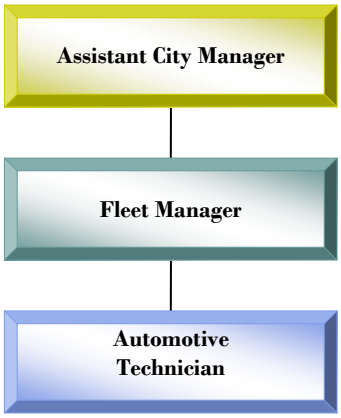
FY 07-08 Accomplishments

- Successfully purchased $5.2 million in vehicles and equipment for the City's first police department including specialized services unit fleet vehicles, in-car laptop computers, and other supporting equipment.
- Assisted in the purchase of two sewer vac trucks, street sweeper and other support equipment for the new Stormwater Utility.
- Maintained total fleet to manufacturer's recommended specifications within budget.

FY 08-09 Goals and Objectives

- To establish a standard preventive maintenance schedule for all city vehicles.
- To complete the new fueling facility at the police station.
- To review fuel charge back system and integrate into the new facility.
- To secure qualified vendors for all specialized vehicle and equipment repair.

Organizational Chart



FLEET SERVICES DIVISION

Division Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	n/a	$0	$52,824	$107,997	$142,893
Operating Expenses	n/a	516,957	$405,610	$1,057,033	$1,863,558
Capital Outlay	n/a	424,624	$4,619,078	$2,724,924	$462,466
TOTAL DIVISION	n/a	**$941,581**	**$5,077,512**	**$3,889,954**	**$2,468,917**
TOTAL GENERAL SERVICES FUND	**$0**	**$2,587,874**	**$6,692,941**	**$8.926,668**	**$7,697,506**

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			1	2	2
4. Operating Budget		$941,581	$5,077,512	$3,889,954	$2,468,917
Service Quantity					
5. # Vehicles			121	276	335
6. # Service Orders			382	500	2219
Efficiency Measures	n/a	n/a			
7. Equip. Maintained/Employee			121	138	167
8. % Maintenance per Schedule			85%	90%	96%
Effectiveness Measures					
9. Average time out of service			-	8 hours	6 hours

Analysis

For FY-09, the Fleet Division will be committing more time to the maintenance function in light of the new police fleet with the addition of almost 200 vehicles. Planning should begin on the feasibility of developing our own City garage. Land is available at the police facility. Additionally, the division will assume the responsibility for the new fueling facility at the police department in mid-year upon completion.

Budget Detail by Fund
Capital Projects Fund

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

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

The Division of Capital Improvement Projects is responsible for the planning, coordination, execution, and supervision of all construction related capital projects in the City, and for the administration of all capital funds. Among the projects scheduled for the upcoming fiscal year include the renovation of the parks system, Golden Glades/US 441 improvements, stormwater master plan, and the renovation of recently purchased police and public works facilities.

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

FY 2008-2009 Annual Budget
Capital Projects Fund
10/1/08

FY 2008-2009 Capital Projects Fund Estimated Revenues

Capital Projects Fund Revenues

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08*	Budget FY 08-09*
Bank Loans	n/a	n/a	$10,534,669	$12,164,769	$0
Transfers-In	n/a	n/a	$3,272,853	$3,859,495	$1,700,000
Grants	n/a	n/a	$6,329,104	$6,271,372	
Fund Balance	n/a	n/a		$1,431,207	
Other	n/a	n/a	$0	$183,621	$300,000
TOTAL FUND			$20,136,626	$23,726,843*	$46,701,043

* Includes carryover of multi-year project funds from previous years.

Proposed Miami Gardens Recreation Center and Sports Complex currently under construction. Opening scheduled for fall 2009.

City of Miami Gardens

FY 2008-2009 Annual Budget
General Services Fund

CAPITAL PROJECTS FUND OPERATING DIVISION

Mission

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

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

Staffing Level

Authorized Positions

Fiscal Year 2006-2007	F.T.E.
Special Projects Director	1
Project Manager	1
Sub-Total	2

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Special Projects Director	1
Project Manager	2
Sub-Total	3

New playgrounds were installed at Rolling Oaks and Bunche parks under a FERDAP grant.

Accomplishments, Goals and Objectives

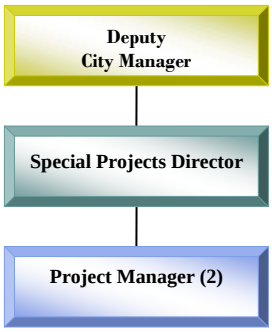
FY 07-08 Accomplishments

- Hired Project Manager to ensure quality projects.
- Began construction on the new the new 54,000 sq. ft. Recreation center and complex.
- Completed the renovation of the police department headquarters.
- Completed plans and bid documents for the new City fueling station.

FY 08-09 Goals and Objectives

- Award bid for the fueling station project.
- Complete the construction of the Miami Carol City Park Recreation Facility and North Dade Optimist Park.
- Hire a second Project Manager for quality assurance.
- Complete bid process and get under construction, improvements at Rolling Oaks Park and Bunche Park.

Organizational Chart



CAPITAL PROJECTS FUND OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services	n/a	n/a	$80,244	$218,210	$362,219
Operating Expenses	n/a	$1,903,748	$693,200	$489,133	$1,106,107
Capital Outlay	n/a	$189,292	$10,715,790	$12,555,207	$47,232,717
TOTAL DIVISION	n/a	**$2,093,040**	**$11,489,234**	**$13,262,550**	**$48,701,043**
TOTAL CAPITAL PROJECTS FUND		**$2,093,040**	**$11,489,234**	**$13,262,550**	**$48,701,043**

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			1	2	3
4. Operating Budget		$2,093,040	$11,489,234	$13,262,550	$48,701,043
Service Quantity					
5. # projects in construction			1	3	7
6. # projects in planning			5	10	15
7. # meetings					
Efficiency Measures	n/a	n/a			
8. Projects handled/employee			6	6.5	7.3
Effectiveness Measures					
9. Projects complete on time			n/a	2	3
10. Projects @/under budget			n/a	2	3

Analysis

The CIP Division is still new and its measures of effectiveness and efficiency will take time to develop as most of the projects are multi-year. FY-09 should be a key year in this Fund's activity as we have now completed much of the preliminary work needed to proceed to construction and a number of projects are ready for bid. For FY-09 the Division is hiring an additional projects manager to handle the expected load.

Budget Detail by Fund
- Special Revenue Fund -

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

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

FY 2008-2009 Annual Budget
Special Revenue Fund
10/1/08

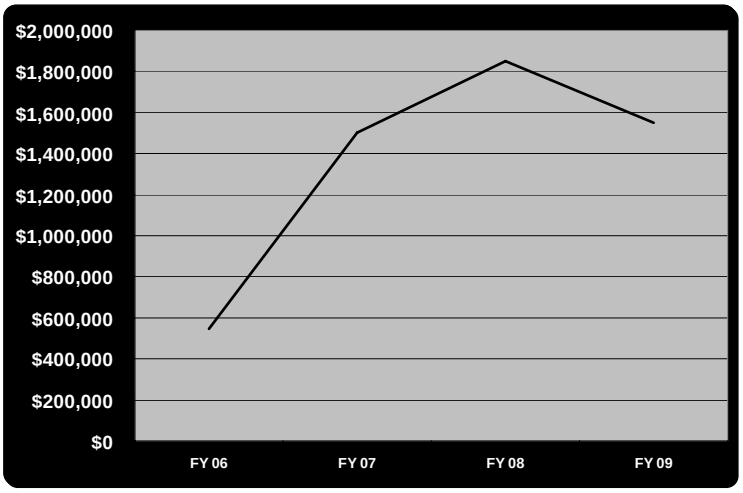
FY 2008-2009 Special Revenue Fund Estimated Revenues

Special Revenue Fund Revenues

Category	Actual FY 04-05	Actual FY 05-06*	Actual FY 06-07	Estimated FY 07-08*	Budget FY 08-09*
Police impact Fees	$100,413	$31,081	$50,505	$25,000	$25,000
Park Open Space Impact Fees	$198,707	$107,123	$271,131	$30,000	$25,000
Park Improvement Impact Fees	$435,360	$114,032	$44,292	$20,000	$20,000
L.E.T.F.**	$0	$0	$0	$100	$0
L.E.T.T.F.	$0	$13,348	$22,843	$15,000	$10,000
Jazz Festival**	$0	$163,916	$97,399	$183,227	$0
Other	$0	$24,020	$25,723	$2,350	
Interest	$1,082	$0	$25,856	$0	$46,000
Fund Balance Forward	$0	$735,562	$1,181,902	$1,576,699	$1,4551,799
TOTAL FUND	$735,562	$1,189,082	$1,719,651	$1,849,276	$1,551,799

* Miami-Dade County transferred funds they were holding in our name since incorporation. City now collects fees directly.
** Revenues transferred to a different fund for accounting purposes.

Growth of Special Revenue Fund



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

SPECIAL REVENUE FUND

Mission

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

Staffing Level

Authorized Positions
Fiscal Year 2007-2008 F.T.E.

No operating positions

Authorized Positions
Fiscal Year 2008-2009 F.T.E.

No operating positions

Accomplishments, Goals and Objectives

FY 07-09 Accomplishments

n/a

FY 08-09 Goals and Objectives

n/a

Organizational Chart

n/a

For the first time in FY 2008, the City utilized police impact fees to partially fund new vehicles and equipment for the department's expansion into specialized services. For FY-09, the City intends to utilize parks improvement impact fees for additional playgrounds.

SPECIAL REVENUE FUND

Fund Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services		$0	$0	$0	$0
Operating Expenses		$7,180	$142,952	$381,680	$5,000
Capital Outlay		$0	$0	$0	$1,546,799
TOTAL DIVISION	n/a	$7,180	$142,952	$381,680	$1,551,799
TOTAL STORMWATER UTILITY FUND		$7,180	$142,952	$381,680	$1,551,799

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees		0	0	0	0
4. Operating Budget		$7,180	$142,952	$381,680	$1,551,799
Service Quantity					
Efficiency Measures	n/a	n/a	n/a	n/a	n/a
Effectiveness Measures					

Analysis

Impact Fees accumulate in this fund for future use. Special event/program donations were transferred to the General Fund in FY-08 and the L.E.T.F. was established as an independent fund per state statutes. For FY-09, the budget anticipates using $150,000 in park impact fees for the construction of an additional playground.

Budget Detail by Fund
-- Stormwater Utility Fund --

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

Actual work and supervision of the Utility's employees are handled by the Pubic Works Department. Revenue for this initial year is estimated based on prior County operations within our municipality.

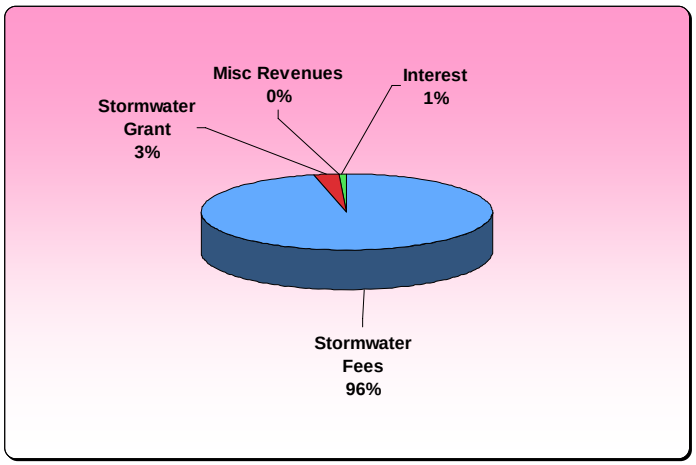
FY 2008-2009 Stormwater Utility Fund Estimated Revenues

Stormwater Utility Fund Revenues

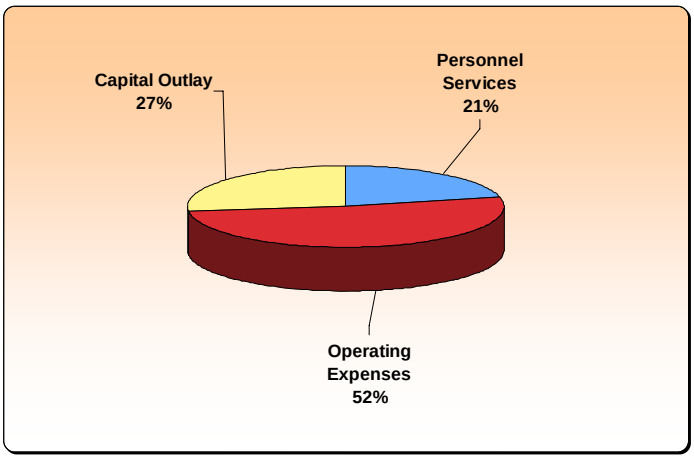
Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Stormwater Fees			$1,400,804	$3,268,404	$3,395,000
Other	n/a	n/a	$4,701	$0	$125,000
Fund Balance Forward			$0	$466,915	$0
TOTAL FUND			$1,404,701	$3,760,619	$3,520,300

Stormwater Fund Expenditures

Stormwater Utility Source of Revenues



Stormwater Utility Expenditure Profile



STORMWATER UTILITY FUND OPERATING DIVISION

Mission

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

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Stormwater Supervisor	1
Street Sweeper Operator	1
Public Service Worker III	2
Public Service Worker I	2
Total	6

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Stormwater Supervisor	1
Street Sweeper Operator	1
Public Service Worker III	2
Public Service Worker I	2
Total	6

Accomplishments, Goals and Objectives

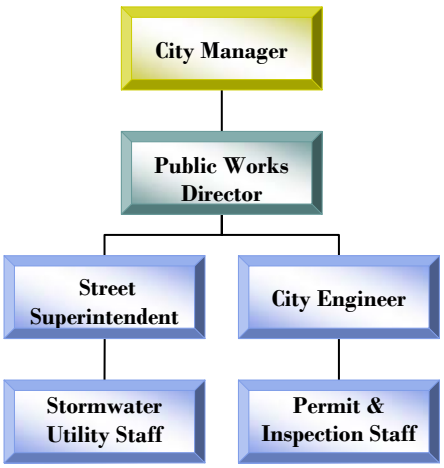
FY 07-08 Accomplishments

- Completed construction of the NW 175th neighborhood drainage project under a grant from the State of Florida.
- Purchase all rolling stock needed to perform street cleaning and drain cleaning in-house.
- Began routine street cleaning with in-house staff.

FY 08-09 Goals and Objectives

- Begin construction of the Industrial area drainage project using funds received under a state grant.
- Evaluate contracting with a private canal cleaning company versus Miami-Dade County.
- Begin routine drain and catch basis cleaning throughout the City.

Organizational Chart



STORMWATER UTILITY FUND

Fund Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services			$10,367	$305,894	$739,438
Operating Expenses			$928,223	$2,204,807	$1,828,603
Capital Outlay			$8,954,785	$1,249,918	$952,259
TOTAL DIVISION	n/a	n/a	$9.893,375	$3,760,619	$3,520,300
TOTAL STORMWATER UTILITY FUND			$9,893,375	$3,760,619	$3,520,300

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile			(Partial Year)		
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			0	6	6
4. Operating Budget			$9,893,375	$3,760,619	$3,520,300
Service Quantity	n/a	n/a			
5. # Catch Basins Cleaned			45	200	200
6. # Miles of Streets Cleaned			0	250	250
7. Linear feet of pipe Cleaned			3,003	25,000	25,000
8. # Manholes Cleaned			1	15	25
9. # Construction Projects			1	2	1
Efficiency Measures					
10. # Basins Cleaned/ Employee			n/a	33	33
11. Ave Cost per mile/ Canal Cleaning			$90,000/Mile	$90,000/Mile	$90,000
Effectiveness Measures					
12. Customer Survey Rating			n/a	Fair	Good

Analysis

Because FY-08 was the first full year of the Utility, little data exists. It is anticipated that by routine street cleaning and drain/catch basin cleaning will reduce minor flooding caused by clogged drainage systems. We anticipate that by switching to a private canal cleaning firm versus the current Miami Dade County contract, the City will realize considerable savings.

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

The Community Development Block Grant Fund was created to administer funds received pursuant to the Department of Housing and Urban Development's Community Development Block Grant Program (CDBG). These funds are designed to assist low to moderate income areas in housing-related activities. Revenue is estimated based on published federal entitlement tables. Additionally, the City periodically receives supplemental housing funds from other state and federal programs. In FY-08, the City received $700,000 in emergency home repair funds as a result of Hurricane Wilma. For FY-09, the City anticipates receiving funding under the new federal mortgage relief act. This fund and the SHIP fund provide the monies for the Community Development Department.

FY 2008-2009 Annual Budget
CDBG Fund
10/1/08

FY 2008-2009
CDBG Fund Estimated Revenues

CDBG Fund Revenues

Category	Actual FY 04-05	Actual FY 05-06	Estimated FY 06-07	Budget FY 07-08*	Budget FY 08-09**
CDBG Grant			$671,305	$1,000,000	$1,786,330
Other Grant	n/a	n/a	$0	$1,398,750	$1,824,950
TOTAL FUND			$671,305	$2,398,750	$3,838,352

* Hurricane Recovery * * * Grant ($375,000) and a Business Renovation Grant ($247,500)
** Hurricane Recovery Grant ($700,000)

Before

After

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Mission

The Community Development Block Grant Fund was created to administer funds received pursuant to the Department of Housing and Urban Development's Community Development Block Grant Program (CDBG) and other housing programs. The mission of the Fund's activities is to assist low to moderate income areas in housing and small business-related development activities.

Staffing Level

Authorized Positions

Fiscal Year 2007-2008	F.T.E.
Community Development Director	1
Community Development Specialist	1
Loan Program Manager	1
Administrative Assistant	1
Sub-Total	4

Authorized Positions

Fiscal Year 2008-2009	F.T.E.
Community Development Director	1
Community Development Specialist	1
Loan Program Manager	1
Administrative Assistant	1
Sub-Total	4

Housing Rehabilitation Project by the City

Accomplishments, Goals and Objectives

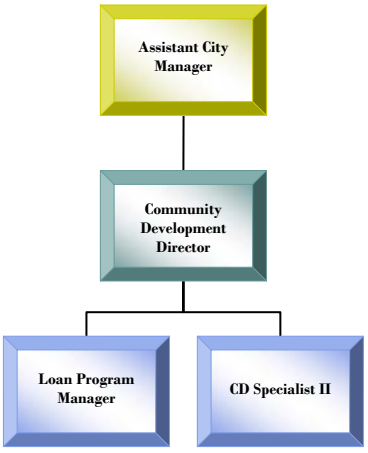
FY 07-08 Accomplishments

- Prepared comprehensive engineering estimates for the neighborhood infrastructure redevelopment for several Westside communities.
- Assisted 45 low-to-moderate families with new roofs and other critical repairs for their homes.
- Established a commercial façade renovation program.
- Flipped a $1 HUD foreclosure house to a first-time homeowner.

FY 08-09 Goals and Objectives

- To serve 65 eligible families in the repair of their homes.
- To award a Facade renovation grant to an eligible businesses.
- To begin community infrastructure improvements in the Kings Garden area.
- Assist families in saving their home from foreclosure.

Organizational Chart



City of Miami Gardens

FY 2008-2009 Annual Budget
CDBG Fund

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Fund Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 08-09
Personnel Services			$195,999	$216,045	$303,050
Operating Expenses			$511,155	$1,242,778	$16,800
Capital Outlay			$0	$939,927	$3,518,502
TOTAL DIVISION			$707,154	$2,398,750	$3,838,352
TOTAL CDBG FUND			$707,154	$2,398,750	$3,838,351

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq.
3. # FTE Employees			4	4	4
4. Operating Budget			$707,154	$2,398,750	$3,838,352
Service Quantity					
5. # Homes Repaired			10	30	40
6. # Facades Upgraded			0	0	2
7. # Non-profits Assisted			3	4	4
Efficiency Measures	n/a	n/a			
8. % of project funds expended			79%	75%	100%
Effectiveness Measures					
10. Total Program Participants			20	80	100

Analysis

The CDBG program continues to assist in roof repairs prior throughout the City. The program was twice expanded with a grant specifically for hurricane-related roof repairs. The HUD $1 house received very positive publicity and was sold in mid FY 08. Staff has taken the lead in responding to the national foreclosure crisis by bringing industry, non-profit and governmental to the table for strategies to address problems within the City. This effort received national attention through an article in Time Magazine. In FY-09, the City will turn the talk to action when it receives its allocation of federal mortgage relief funds.

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

The S.H.I.P. Grant Fund was created to administer funds received pursuant to the Florida Department of Community Affairs' S.H.I.P. Grant Program. These funds are designed to assist low to moderate income areas in housing-related activities. Revenue is based on State estimate.

FY 2008-2009 State Housing Initiative Partnership Fund (S.H.I.P.) Estimated Revenues

SHIP Fund Revenues

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 07-08
SHIP Grant			$91,893	$613,000	$613,000
Other	n/a	n/a	$433	$0	$0
Fund Balance Forward			$0	$300,000	$284,320
TOTAL FUND			$92,326	$913,090	$897,320

Inside the City's first HUD $1 house. The City will rehab and sell to a first-time homebuyer.

SHIP FUND

Mission

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

Staffing Level

Authorized Positions
Fiscal Year 2007-2008 F.T.E.

No employees

Authorized Positions
Fiscal Year 2008-2009 F.T.E.

No employees

HUD Official turning over the keys to Mayor Gibson form the City's first HUD $1 house for the City to renovate.

Accomplishments, Goals and Objectives

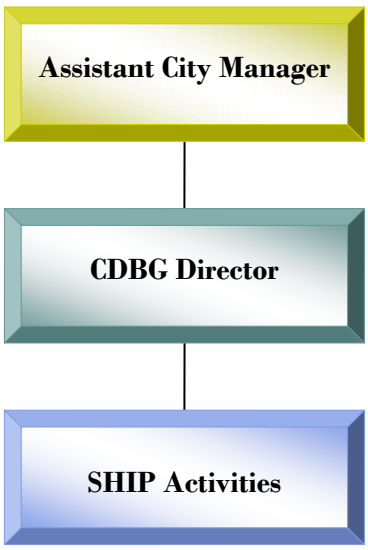
FY 07-08 Accomplishments

- Assisted 8 eligible families in the repair of their homes.

FY 08-09 Goals and Objectives

- To assist 15eligible families in the repair of their homes.

Organizational Chart



S.H.I.P. GRANT FUND

Fund Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 07-08
Personnel Services			$7,820	$60,100	$65,488
Operating Expenses	n/a	n/a	$0	$545,550	$4,500
Capital Outlay			$16,981	$307,440	$821,332
TOTAL DIVISION			**$24,801**	**$913,090**	**$897,320**
TOTAL CDBG FUND			**$24,801**	**$913,090**	**$897,320**

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			0	0	0
4. Operating Budget			$24,801	$913,090	$897,320
Service Quantity					
5. # Homes Repaired			3	10	10
6. # Homes Replaced					2
Efficiency Measures	n/a	n/a			
8. % of project funds expended			79%	75%	100%
Effectiveness Measures					
10. Total Program Participants			10	35	80

Analysis

The SHIP program has moved quickly to assist in roof repairs. FY-09 will see SHIP funds utilized to their fullest on critical roof repairs for eligible households.

FY 2008-2009 Annual Budget
LETF Fund
10/1/08

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

FY 2008-2009
Law Enforcement Trust Fund
(L.E.T.F.) Estimated Revenues

LETF Fund Revenues

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 07-08
Confiscations					$0
Other	n/a	n/a	n/a	n/a	$0
Fund Balance Forward					$16,900
TOTAL FUND					$16,900

City of Miami Gardens

FY 2008-2009 Annual Budget
LETF Fund

LAW ENFORCEMENT TRUST FUND (L.E.T.F.)

Mission

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

Staffing Level

Authorized Positions
Fiscal Year 2007-2008 F.T.E.

No employees

Authorized Positions
Fiscal Year 2008-2009 F.T.E.

No employees

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

Accomplishments, Goals and Objectives

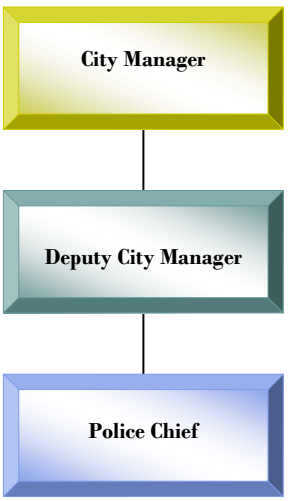
FY 07-08 Accomplishments

Start-Up

FY 08-09 Goals and Objectives

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

Organizational Chart



L.E.T.F. FUND

Fund Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 07-08
Personnel Services					$0
Operating Expenses	n/a	n/a	n/a	n/a	$0
Capital Outlay					$16,900
TOTAL DIVISION					
TOTAL LETF FUND	n/a	n/a	n/a	n/a	$16,900

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees					0
4. Operating Budget					$16,900
Service Quantity					
5.					
Efficiency Measures	n/a	n/a	n/a	n/a	n/a
8.					
Effectiveness Measures					
10.					

Analysis

The LETF program began with the inception of our police department. For FY-08, $16,900 was received from the courts pursuant to the statutes. Fund must be used for non-recurring enhancements to the department.

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FY 2008-2009 Annual Budget
Debt Service Fund
10/1/08

The debt service fund was created in FY-08 in order to provide transparency to the City's debt issues. User departments make internal transfers into the Debt Service Fund in the amount of their pro-rata share of various bond issues; then the payments to the bond holders are made from here.

FY 2008-2009
Debt Service Fund
Estimated Revenues

Debt Service Fund Revenues

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 07-08
Transfers-in					$5,384,006
Fund Balance Forward	n/a	n/a	n/a	n/a	$0
TOTAL FUND					$5,384,006

City of Miami Gardens

FY 2008-2009 Annual Budget
Debt Service Fund

DEBT SERVICE FUND

Mission

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

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

Staffing Level

Authorized Positions
Fiscal Year 2007-2008 F.T.E.

No employees

Authorized Positions
Fiscal Year 2008-2009 F.T.E.

No employees

Accomplishments, Goals and Objectives

FY 07-08 Accomplishments

n/a

FY 08-09 Goals and Objectives

n/a

Typical Bond Projects

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

City of Miami Gardens

FY 2008-2009 Annual Budget
Debt Service Fund

DEBT SERVICE FUND

Fund Budget

Expenditures

Category	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Estimated FY 07-08	Budget FY 07-08
Personnel Services					$0
Operating Expenses	n/a	n/a	n/a	n/a	$5,384,006
Capital Outlay					$0
TOTAL DIVISION					$5,384,006
TOTAL DEBT SERVICE FUND					$5,384,006

Performance Indicators

	Actual FY 04-05	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09
Service Profile					
1. Population Served	106,414	107,567	108,200	109,200	110,000
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees			0	0	0
4. Operating Budget					$5,384,006
Service Quantity					
5.					
Efficiency Measures	n/a	n/a	n/a	n/a	n/a
6.					
Effectiveness Measures					
7.					

Analysis

The Debt Service Fund was started mid-year in FY-08. Current debt burden in Miami Gardens is a low $265 per capita.

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Budget-Related
Charts, Graphs & Tables

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

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Tentative Vehicle Equipment List
FY 08-09 Budget

-

		Actual Cost	FY-08 Cost**	FY-09 Cost**
GENERAL FUND				
Parks & Recreation				
	Toro Grnd Mastr (1)	$ 87,366		$ 87,366
	Toro-4wd	$101,000		$101,000
	F-250 Van (1)	$ 26,000		$ 26,000
	Bleachers (5)	$ 32,500		$ 32,500
	Mule (3)	$ 22,500		$ 22,500
	Passenger Van (2)	$ 52,000		$ 52,000
TOTAL		**$321,366**	**$0**	**$321,366**
TRANSPORTATION FUND				
Streets	60" Mower	$ 14,000		$ 14,000
	E-350 Van (1)	$ 30,000		$ 30,000
	F-250 (1)	$ 26,000		$ 26,000
TOTAL		**$ 70,000**	**$0**	**$ 70,000**
GENERAL SVCS FUND				
Fleet Services	F-150 (1)	$ 26,000		$ 26,000
Information Services	Explorer	$ 23,000		$ 23,000
TOTAL		**$ 49,000**	**$0**	**$ 49,000**
STORMWATER FUND				
	F-150 (1)	$ 23,000		$ 23,000
TOTAL		**$ 23,000**	**$0**	**$ 23,000**
CDBG FUND				
CDBG	Sm Chevy (1)	$ 17,000		$ 17,000
TOTAL		**$ 17,000**	**$0**	**$ 17,000**
CIP FUND				
Maintenance	F-150 (1)	$ 23,000		$ 23,000
TOTAL		**$ 23,000**	**$0**	**$ 23,000**

*** Funds to come from a new FY 2008 Vehicle & Equipment Bond Issue**
**** 1st Repayment Year is FY 2009** -

Millage Equivalent of City Services
1 mill = $4,484,013

For illustrative purposes, I have calculated the millage equivelant of each City service. In orther words, if residents had to pay through their taxes property ONLY for City operations, they would pay over 29.7844 mills in taxes instead of the 5.1402 that they actual pay. This represents the "leveraging" of resident power through grants, state shared revenues and other fees and charges that would have gone to the County prior to incorporation.

Department	FY 08-09 Budget Expenditures	Millage Equivalent	
Legislative	848,628	0.1893	mills
City Manger	1,244,787	0.2776	mills
Media & Special Events	1,878,642	0.4187	mills
City Clerk	456,073	0.1019	mills
Finance	773,668	0.1725	mills
Human Resources	955,445	0.4145	mills
City Attorney	210,900	0.0470	mills
School Crossing Guards	1,196,101	0.2668	mills
Police	33,769,914	7.5310	mills
Code Enforcement	1,986,881	0.4431	mills
Recreation	9,133,997	2.0370	mills
Public Works	4,312,336	0.9617	mills
Planning	844,818	0.1884	mills
Building	2,997,178	0.6684	mills
Purchasing	330,871	0.0738	mills
City Hall Facilities	2,087,626	0.4656	mills
Information Systems	2,810,090	0.6267	mills
Fleet Maintenance	2,468,917	0.5506	mills
Capital Projects	48,701,043	10.8601	mills
Special Revenue Fund	1,551,799	0.3461	mills
Stormwater	3,520,300	0.7851	mills
CDBG	3,838,352	0.8560	mills
SHIP	897,320	0.2001	mills
Debt Service	5,384,006	1.3024	mills
TOTAL CITY DEPARTMENTS	**136,163,144**	**29.7844**	**mills**
ACTUAL CITY MILLAGE		**5.1402**	**mills**

Summary of Authorized Positions

History of Positions by Fund/Department	FY 03 FTE	FY 04 FTE	FY 05 FTE	FY 06 FTE	FY 07 FTE	FY 08 FTE	FY 09 FTE
GENERAL FUND							
Legislative	0	1	1.5	2	2	2	2
City Manager	0	5	5	5	8	9	9
City Clerk	1	1	2	2	2	4	4
City Attorney	0	0	0	0	0	0	0
Human Resources	0	2	3	3	7	8	8
Finance	0	0	2	4	7	7	7
General Services	0	0	0	2	0	0	0
Code Enforcement	0	0	15	18	24	24	24
Law Enforcement	0	37	39.5	42	213.5	242.5	283.5
Parks & Recreation	0	0	20	119.5	110.5	104.5	106
General Fund	**1**	**46**	**88**	**197.5**	**374**	**401**	**443.5**
TRANSPORTATION FUND							
Administration Division			3	3	3	6	6
KMGB Program Division		1	1.5	1.5	2	2	2
Streets Division			12	21	23	25	23
Transportation Fund		**1**	**16**	**25.5**	**28**	**33**	**31**
DEVELOPMENT SVCS FUND							
Planning Services Division			7	8	8	8	7
Building Services Division			7	10.5	24	32	27.5
Development Services Fund			**13**	**16**	**32**	**40**	**34.5**
GENERAL SERVICES FUND							
Purchasing			2	2	2	4	4
Information Services			1	2	3.5	7	7
Fleet			0	1	2	2	2
General Services Fund			**3**	**4**	**7.5**	**12**	**12**
CDBG FUND							
CDBG Department					4	4	4
CDBG Fund					**4**	**4**	**4**
STORMWATER FUND							
Stormwater Utility Division					4	11	11
Stormwater Fund					**4**	**11**	**11**
CAPITAL PROJECTS FUND							
CIP Operating Division					2	3	3
CIP Fund Positions					**2**	**3**	**3**
TOTAL CITY POSITIONS	**1**	**47**	**120**	**243**	**451.5**	**502**	**540**

Top General Fund Expenditures for FY 09

CITY OF MIAMI GARDENS
LISTING OF TOP EXPENDITURES-GENERAL FUND

	FY 2008-09 Budget	% of Total
Salaries	$ 27,545,937	48.9%
Health Insurance Benefits	3,473,948	6.2%
Retirement	2,939,815	5.2%
ICMA Deferred	402,709	0.7%
Workers Comp	937,862	1.7%
Payroll taxes	1,989,188	3.5%
Total Salaries & Benefits	**37,289,459**	66.2%
Transfers to GSF	4,965,915	8.8%
Transfers to other funds	3,684,935	6.5%
Transfer to Debt Service	3,475,980	6.2%
Special events	1,325,000	2.4%
Contractual services	1,069,140	1.9%
Professional services	793,390	1.4%
Children's Trust Grant	750,000	1.3%
Operating supplies	466,480	0.8%
Utilities	403,000	0.7%
Rentals and Leases	248,790	0.4%
Education and training	162,500	0.3%
Other misc expenditures	1,698,095	3.0%
Total Budgeted Expenditures(Cash Outflow)	**56,332,684**	100.0%
Adjustments:		
Reserves	10,068,902	
Total Budgeted Expenditures	**66,401,586**	

Distribution of Ad Valorem Tax Levy

	FY 2003*	FY 2004*	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Operating Budget	$.0024000	$.0024000	$.0032760	$.0033198	$.0050288	$.00463947	$.0037912
Planned Reserve			$.0001862	$.0001593			
Capital Improvements			$.0001862	$.0001593	$.0001200	$.00050933	$.0013490
Total Levy	**$.0024000**	**$.0024000**	**$.0036484**	**$.0036384**	**$.0051488**	**$.0051488**	**$.0051402**

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

Analysis of Proposed Tax Levy

Property Valuation - 2008

Current Year Taxable Value of Real Property for Operating Purposes	$4,433,964,341
Current Year Taxable Value of Personal Property for Operating Purposes	$ 400,631,262
Current Year Taxable Value of Central Assessed Property	$ 0
Current Year Gross Taxable Value for Operating Purposes	$4,834,595,603
Current Year Net New Taxable Value (New Construction)	$ 114,613,497
Current Year Adjusted Taxable Value	$4,719,982,106

Projected Levy

Prior Year Levy	$.0051448 per $1,000
Prior Year Ad Valorem Proceeds	$ 24,261,814
Current Roll-Back Rate	$.0051402 per $1,000
Current Year Proposed Aggregate Millage Rate	$.0051402 per $1,000
Total Ad Valorem Taxes Proposed to be Levied	$ 24,261,814

Legal Debt Margin – Direct & Overlapping Debt Tax Year 2008 (Unaudited)

Assessed Valuation

Certified Tax Valuation – 2008 ..... $4,834,595,603

Debt Limit

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

Gross Debt

Authorized and Outstanding Debt ..... $ 49,500,000

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

Statutory Deductions

Debt Applicable to Enterprise Funds and Fund Available for Debt Service ..... $ 0

Net Debt

Authorized and Outstanding Debt ..... $ 49,500,000

Legal Debt Limit

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

Direct and Overlapping Debt

Assessed Value Miami-Dade County	$245,562,406,227
City Valuation as a Percent of County Valuation	0.0192%
Miami-Dade County Debt (% Applicable to City)	$ 507,316,000
Miami-Dade County Schools (% Applicable to City)	$ 903,577,000
City of Miami Gardens	$ 49,500,000
City Debt per capita	$ 453.30
Current debt service to available funds ratio (Total Outstanding Debt/Proposed General Fund Expenditures)	8.8%

Estimated Changes in Unappropriated Fund Balances (Unauduted)

(1) Fund	(2) Fund Balance Available For Appropriation 9/30/07	(3) Less: Appropriated Fund Balance FY 08[a]	(4) Un-appropriated Fund Balance	(5) Plus: Estimated Balance Generated FY 08
General	$8,109,739[b]	$2,900,210	$5,209,529	$2,218,609
Transportation	$500,211	500,211	$0	$791,375
Development Services.	$682,443	$1,180,828	$0	($1,095,194)
Stormwater	$0	$0	$0	$0
Special Revenue	$1,576,699	$1,404,545	$172,154	($153,000)
Capital Projects	$0	$0	$0	$0[g]

(6) Estimated Fund Balance Available for Appropriation 9/30/08	(7) Less: Appropriated to FY 08 Budget	(8) Estimated Unappropriated FY 08[a]	(9) Amount of Change in Fund Balance Available From FY 07 to FY 08
$10,328,348	$10,328,348	$0	27.4%[c]
$791,375	$791,375	$50,000	(63.2%)[d]
$0	$0	$25,000	(36.6%)[e]
$0	$0	$0	n/a[h]
$1,423,699	$1,423,699	$0	(9.7%)[f]
$0	$0	$0	n/a[g]

[a] It is the City's policy to appropriate all fund balance yearly.

[b] Includes General Services Fund fund balance.

[c] General fund balance rose significantly due to significantly higher interest revenue, unspent funds allocated to the new police department which will be spent in FY 08, and the City's plan to increase reserves to a minimum of 8% of expenditures.

[d] Transportation fund balance decreased due to significant drop in State-shared revenues.

[e] Fund balance decrease is due to significant slowing of development during FY 07. When budget was prepared, we expected to have a balance of $1,180,828; however, we actually ended with significantly less. FY 08 also required a subsidy from the General Fund balance.

[f] Decrease due to planned expenditures.

[g] All funds in the CIP are accounted for and there are no undesignated monies.

[h] Stormwater fund was new for FY 07 and all funds were reserved at year end.

History of Unrestricted Fund Balances at 9/30

Fund	FY 05	FY 06	FY 07	FY 08 (est)	FY 09 (est)
General	$2,681,219	$3,852,028	$8,109,739	$10,328,348	$10, 500,000
Transportation	$2,365,320	$926,438	$500,211	$791,375	$ 50,000
Development Services	$ 952,382	$1,84,647	$0	$0	$50,0000
Special Revenue	$ 735,562	$1,122,334	$1,576,699	$1,423,699	$0

Bonded And Other Debt Obligations

The City of Miami Gardens has no outstanding General Obligation debt. Currently, outstanding debt obligations are a $2,462,810 incorporation-related debt, a $7,277,107 20-year bond for the purchase of certain city property, a $2,500,000 bond for equipment, a $5,600,000 for police equipment, $14,400,000 for public facilities, a $4,700,000 vehicle & equipment bond, and an estimated $17,000,000 debt for the City's share of County-issued debt for capital projects that benefited the previously unincorporated area. Debt schedules follow beginning on F-10.

FY 08-09 Bonded and Other Debt Obligations by Fund

General Fund	Principal	Interest	FY-09 Total
$17m County Q.N.I.P. Bond	$264,561	$334,064	$598,625
$5.6m Police Equipment Lease/Purchase	$1,319,630	$146,260	$1,465,890
$4.7m Vehicle & Equipment Bond	$895,502	$163,975	$1,009,477
General Services Fund			
$7.5m Pub. Facilities	$239,832	$258,339	$498,171
$2.5m Vehicle & Equip. Bond	$833,333	$ 43,333	$876,666
$3.5m Start-up	$351,830	n/a	$351,830
Capital Improvement Fund			
$14.4m Pub. Facilities	$498,061	$579,438	$1,077,499
Stormwater Fund			
County Stormwater Bonds	$256,082	$409,695	$665,777
TOTAL Debt Obligations			$6,543,935

Amortization Schedule
$7.5 Million Public Facilities Issue

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

Amortization Schedule
$3.5 Million County Start-up Loan

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

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

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

Amortization Schedule
$2.5 Million Equipment Bond, Series 2005

	Beginning Principal	Required Principal Payment	Interest	Total Principal and Interest
31-May-02	-	0	-	-
31-May-03	-	0	-	-
31-May-04	-	0	-	-
31-May-05	700,000	0	-	-
31-May-06	700,000	0	23,017.27	23,017
31-May-07	700,000	-	33,349.87	33,350
31-May-08	2,500,000	833,333	72,940.55	906,274
31-May-09	1,666,667	833,333	43,333.00	876,666
31-May-10	833,333	833,333	-	833,333
		2,500,000	172,640.69	2,672,640

Amortization Schedule
$14.4 Million Public Facilities Bond, Series 2007

Period	Date	Payment	Principal	Interest	Principal Balance
0	1/6/2007		14,400,000.00		
1	10/1/2007	538,749.67	85,166.27	453,583.40	14,314,833.73
2	12/30/2007	538,749.67	386,855.84	151,893.83	13,927,977.89
3	6/30/2008	538,749.67	241,236.15	297,513.52	13,686,741.74
4	12/30/2008	538,749.67	246,395.75	292,353.92	13,440,345.99
5	6/30/2009	538,749.67	251,665.70	287,083.97	13,188,680.29
6	12/30/2009	538,749.67	257,048.36	281,701.31	12,931,631.93
7	6/30/2010	538,749.67	262,546.15	276,203.52	12,669,085.78
8	12/30/2010	538,749.67	268,161.53	270,588.14	12,400,924.25
9	6/30/2011	538,749.67	273,897.01	264,852.66	12,127,027.24
10	12/30/2011	538,749.67	279,755.16	258,994.51	11,847,272.08
11	6/30/2012	538,749.67	285,738.60	253,011.07	11,561,533.48
12	12/30/2012	538,749.67	291,850.02	246,899.65	11,269,683.46
13	6/30/2013	538,749.67	298,092.16	240,657.51	10,971,591.30
14	12/30/2013	538,749.67	304,467.80	234,281.87	10,667,123.50
15	6/30/2014	538,749.67	310,979.80	227,769.87	10,356,143.70
16	12/30/2014	538,749.67	317,631.08	221,118.59	10,038,512.62
17	6/30/2015	538,749.67	324,424.62	214,325.05	9,714,088.00
18	12/30/2015	538,749.67	331,363.47	207,386.20	9,382,724.53
19	6/30/2016	538,749.67	338,450.72	200,298.95	9,044,273.81

Amortization Schedule
$14.4 Million Public Facilities Bond, Series 2007 (Con't)

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

Amortization Schedule $5.6 million Public Safety Equipment Bond, Series 2007

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

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

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

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

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

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

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

Amortization Schedule
$4.7 Million
Vehicle & Equipment Bond, Series 2007

	Beginning Principal	Required Principal Payment	Interest	Total Principal and Interest
26-Mar-08	4,700,000	0	-	-
26-Mar-09	4,700,000	895502.09	113,975.00	1,009,477
26-Mar-10	3,782,782	917218.02	92,259.07	1,009,477
26-Mar-11	2,843,321	939460.55	70,016.54	1,009,477
26-Mar-12	1,881,079	962242.47	47,234.62	1,009,477
26-Mar-13	895,502	985576.87	23,900.24	1,009,477
		4,700,000	347,385.47	5,047,385

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

Fiscal Year	City of Miami Gardens	Miami Dade County (Incl s Debt)	School Board (Incl. Debt)	South Florida Water Mgt. Dist	Everglades Construct. Project	Fire District (Incls Debt)	Library District	Children's Trust Authority	Florida Inland Navigation District	TOTAL
2006	3.6384	6.1200	8.438	0.5970	0.1000	2.66100	0.4860	0.288	.03850	22.5077
2007	4.1488	5.9000	8.105	0.5970	0.1000	2.651	0.4860	0.4223	.03850	23.4486
2008	5.1488	4.8646	7.948	0.5346	0.894	2.2487	0.3842	0.4223	.0345	21.6751
2009	5.1402	5.1229	7.797	0.5346	0 .0894	2.6051	0.3822	0.4212	0 .0345	22.1271

Preliminary Miami-Dade County 2008 Municipal Taxable Values

Aventura	$9,203,000,000
Bal Harbour	$2,457,000,000
Bay Harbor Islands	$810,000,000
Biscayne Park	$176,000,000
Coral Gables	$13,174,000,000
Cutler Bay	$2,677,000,000
Doral	$10,616,000,000
El Portal	$125,000,000
Florida City	$778,000,000
Golden Beach	$703,000,000
Hialeah	$13,174,000,000
Hialeah Gardens	$1,202,000,000
Homestead	$3,696,000,000
Indian Creek	$363,000,000
Islandia	$320,066
Key Biscayne	$6,358,000,000
Medley	$1,985,000,000
Miami	$37,941,000,000
Miami Beach	$27,006,000,000
Miami Gardens	**$4,758,000,000**
Miami Lakes	$3,117,000,000
Miami Shores	$904,000,000
Miami Springs	$1,073,000,000
North Bay Village	$986,000,000
North Miami	$3,071,000,000
North Miami Beach	$2,595,000,000
Opa-Locka	$967,000,000
Palmetto Bay	$2,786,000,000
Pinecrest	$3,851,000,000
South Miami	$1,639,000,000
Sunny Isles Beach	$5,966,000,000
Surfside	$1,404,000,000
Sweetwater	$463,000,000
Virginia Gardens	$233,000,000
West Miami	$392,000,000
TOTAL COUNTY	$239,003,434,557

Miami-Dade County Municipal Tax Rates and 2008 Per Capita Tax Burden

The per capita tax burden is the theoretical property tax paid by each man, woman and child in the City. Actual burden is determined by individual properties.

City	2007 Population	2008 Millage	Prelim 2008 Taxable Value	Per Capita Tax Burden
Indian Creek	59	6.5	$363,000,000	$51,552
Medley	1,132	5.76	$1,985,000,000	$10,100
Golden Beach	951	8.5	$703,000,000	$6,283
Key Biscayne	11,433	3.2	$6,358,000,000	$1,919
Bal Harbor	3,058	2.3085	$2,457,000,000	$1,838
Miami Beach	93,721	5.895	$27,006,000,000	$1,699
Coral Gables	44,604	5.25	$13,174,000,000	$1,618
Surfside	5,775	4.7332	$1,404,000,000	$1,033
South Miami	10,561	5.279	$1,639,000,000	$794
North Bay Village	5,736	4.8	$986,000,000	$769
Miami	395,434	7.67	$37,941,000,000	$760
Doral	34,472	2.447	$10,616,000,000	$754
Sunny Isles Beach	18,747	2.4842	$5,966,000,000	$707
Miami Shores	10,323	7.6531	$904,000,000	$684
Florida City	9,318	7.75	$778,000,000	$647
Miami Springs	13,643	6.4305	$1,073,000,000	$579
Bay Harbor Islands	5,148	3.975	$810,000,000	$575
Aventura	30,383	1.7261	$9,203,000,000	$523
Opa-Locka	15,359	8.2084	$967,000,000	$504
North Miami Beach	40,942	6.6236	$2,595,000,000	$469
West Miami	5,724	6.7376	$392,000,000	$461
Biscayne Park	3,328	8.893	$176,000,000	$441
Islandia	6	7.9671	$320,066	$425
Virginia Gardens	2,354	4.0816	$233,000,000	$404
Pinecrest	19,382	1.98	$3,851,000,000	$387
Hialeah	228,528	6.54	$13,174,000,000	$377
El Portal	2,523	7.7	$125,000,000	$348
North Miami	60,275	6.9195	$3,071,000,000	$346
Homestead	57,605	5.34	$3,696,000,000	$331
Hialeah Gardens	20,491	4.9	$1,202,000,000	$288
Miami Lakes	27,027	2.4795	$3,117,000,000	$286
Palmetto Bay	25,156	2.447	$2,786,000,000	$263
Miami Gardens	**109,200**	**5.1402**	**$4,834,595,603**	**$228**
Cutler Bay	40,468	2.447	$2,677,000,000	$162
Sweetwater	14,326	3.4037	$463,000,000	$106

City Of Miami Gardens
History of Assessed Values

Real Property Taxes

Year	Taxable Assessed Value [1]	Percent Change
2003[2]		n/a
2004	$2,631,532,085	n/a
2005	$3,003,121,386	+14.1%
2006	$3,566,873,545	+18.8%
2007	$4,438,869,735	+24.5%
2008	**$4,433,963,341[3]**	**(0.1%) [3]**

Personal Property Taxes

Year	Assessed Value [1]	Percent Change
2003[2]		n/a
2004	$257,746,037	n/a
2005	$300,140,950	+16.45%
2006	$342,083,628	+13.97%
2007	$403,117,633	+17.84%
2008	**$400,631,262**	**(.62%)[4]**

(1) Miami-Dade Property Appraiser is responsible for establishing the assessed value of property within the City of Miami Gardens. Property is assessed at 100% each January 1st. Residential property that is subject to a Homestead Exemption can only increase in taxable value by 3% in any year.

(2) Miami Gardens was incorporated on May 10, 2003.

(3) Decline due to the January 2008 statewide tax referendum, providing for an additional $25,000 homestead exemption to homeowners. Without the additional exepmtion, the valuation would have been $5,252,646,020 or a 12.5% increase.

(4) Decline due to the January 2008 statewide tax referendum, providing for an $25,000 personal property exemption to businesses.

City of Miami Gardens
Grants Status List
[Federal]

Funding Sources	Project	Status	Amt.	Match	Local Amt	Status
Federal Special Appropriation Project 2005 - EPA	Stormwater Project		$241,300		$112,500	Need to start process, clearinghouse review
Federal Special Appropriation Project 2004, EPA	Stormwater Master Plan	Awarded	$168,000	No	$45,000	Propose to use 2004 as match for Stormwater Master Plan
Department of Justice Byrne Grant	School Police	Awarded	$29,485		$20,000	Completed
Department of Justice Byrne Grant	School Police	Awarded	21,456		$15,000	Completed
Department of Justice Byrne Grant	Overtime	Awarded	11,372		$10,000	Start Dec 07
Department of Justice Byrne Grant	Overtime	Awarded	15,352		$60,000	Start Dec 07
Department of Justice	Equipment	Awarded	$140,000		n/a	In process
Department of Justice	Vests	Awarded	$5,000		$3,000	Completed
Department of Justice	Child Safety	Awarded	$71,400			In process
Department of Justice	Bike Safety	Awarded	$42,390			In process
Department of Justice	Gang Reduction	Awarded	$60,342			In process
Department of Justice	CSI	Awarded	$140,295			In process
Department of Justice	Surveillance Equip	Awarded	$25,000		$25,000	Completed
06-07 USHUD Community Development Block Grant	Housing	Awarded	$1.4 million 07 $1.4 million 08 $1.4 million 09	no		Begun
Special Appropriation Project TEA Grant-Transportation Project	SR 441 Storm Water Drainage/ Enhancement	Awarded	$578,000	No	N/A	In Design
Homeland Security 07	Emergency Equip	Awarded	$698,000	No	N/a	In process
Homeland Security 08	Emergency Equip	Awarded	$414,540	No	N/a	In process
Homeland Security 09	Emergency Equip	Awarded	$412,000	No	N/a	In process

City Of Miami Gardens
Grants Status List
[State Grants]

Funding Sources	Project	Status	Amt.	Match	Local Amt	Process Status
State Forestry Grant	Water Truck	Awarded	$30,000	50%	$30,000	Completed
State Forestry Grant	Stump Grinder	Awarded	$20,000	yes	50%	Completed
State Forestry Grant	Tree Purchase	Awarded	$30,000	yes	50%	Completed
State Forestry Grant	Tree Purchase	Awarded	$15,000	yes	50%	In process
State Forestry Grant	Canopy Study	Awarded	$30,000	yes	50%	Completed
State Community Budget Issue Request (Legislature)	Drainage/NW 175th St Area	Awarded	$230,000	$230,000	50%	In design
State Community Budget Issue Request (Legislature)	Drainage/SW Industrial Area	Awarded	$600,000	yes	50%	In design
State Community Budget Issue Request (Legislature)	Drainage 45th Ct	Awarded	$100,000			Contract w/ SFWMD executed
State Community Budget Issue Request (Legislature)	Drainage	Awarded	$100,000	No	N/A	In process
State Community Budget Issue Request (Legislature)	Stormwater Master Plan	Awarded	$200,000			Completed
Florida Department of Transportation	NW 183rd Street Beautification	Awarded	$300,000	Yes	$500,000	In Design
FDOT Beautification Grant	NW 27th Avenue Beautification	Awarded	$250,000	yes	$1.45m	Under Construction
Florida Recreation and Development Assistance Program	Rolling Oaks Park	Awarded	$200,000	yes	$200,000	Waiting/plans
Florida Recreation and Development Assistance Program	Bunche Park & Pool	Awarded	$200,000	yes	$200,000	Waiting/plans
Florida Recreation and Development Assistance Program	Brentwood Pool	Awarded	$200,000	yes	$200,000	Waiting/plans
State Department of Community Affairs/SHIP	Housing	Awarded	$600,000	No	N/A	Start 7/1/2007

City Of Miami Gardens Grants Status List [Local Governmental]

Funding Sources	Project	Status	Amt.	Match	Local Amt.	Process Status
Miami Dade County Public Works/MPO	NW 7th Avenue Reconstruction	Pending	$5,100,000	No	N/A	In design
County MPO	School Safety	Pending	$1,100,000	No	n/a	FY-10
County Community Beautification Committee	US 441 Phase 1	Awarded	$150,000	yes	50%	Under Construction
County Community Beautification Committee	NW 27th Avenue Beautification	Awarded	$100,000	yes	50%	Bid Awarded
Miami-Dade County Metropolitan Planning Organization	Transportation Master Plan	Awarded	$65,000	yes	$16,500	Complete
County Budget Grant			$6,000,000			
Miami-Dade County	Jazz Festival	Awarded	$13,500	No	N/A	Completed
County Safe Neighborhood Parks Grant	Various Parks	Awarded	$8,400,000	No	N/A	Under design
County Progress Bond Grant	All Parks	Awarded	$12,800,000	No	N/A	Under design
M-D Community Development Block Grant	Enhanced Code Enforcement	Awarded	$94,000	No	N/A	Underway
M-D Community Development Block Grant	Façade Grant Program	Awarded	$94,000	No	N/A	Underway
M-D Community Development Block Grant	Economic Development Study	Awarded	$47,000	No	N/A	Completed
Children's Trust			$850,000	No		Underway
County QNIP Bonds			$3,300,000	No		Underway
Hurricane Assistance			$700,000	No		Underway
Hurricane Housing Assistance	Roof repairs	Awarded	$375,000	No	n/a	Underway

City Of Miami Gardens Grants Status List [Non-Governmental]

Funding Sources	Project	Status	Amt.	Match	Local Amt.	Process Status
Wal-Mart	Beautification	Awarded	$500,000	No	n/a	Complete
National Football League	Artificial Turf	Awarded	$250,000	No	n/a	In design
Cingular Telephone	Beautification	Awarded	$ 10,000	No	n/a	Complete
Safeguard Storage	Jazz Festival	Awarded	$ 50,000	No	n/a	Complete
Jazz Festival			$275,000		n/a	Complete
MLK			$60,000		n/a	Complete
Misc Events			$20,000		n/a	Complete
Auto Nation	Jazz Festival	Awarded	$25,000	No	n/a	Complete
Auto Nation	Restore Arch	Awarded	$70,000	No	n/a	In process
Auto Nation	Palmetto Beautification	Awarded	$120,000	No	n/a	In process
Lehman dealerships	Earth Day	Awarded	$ 500	No	n/a	Complete

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City of Miami Gardens' Capital Improvement Program

History of CIP

Because Miami Gardens is a fairly new municipality, the City's first Capital Improvement Program was only approved in FY 2007.

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

In late FY-05, the City issued its first capital bond issue, a $7.5 million, 20 year bond, designed to provide funding to purchase land for a future City Hall, and a future Public Works complex. In FY-07, the City issued an additional $14.4 million for a new Police Headquarters and a Public Works building, as well as other capital acquisition. Most of the City's funding in the Capital Project Fund has come from grants and most are received on a reimbursement basis.

What is a Capital Project?

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

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

What is a Capital Improvement Program (CIP)?

The City's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the City's infrastructure needs (via a list of capital projects) for a five-year time frame. Only the first year of a CIP is required to be balanced; for the remaining four years, potential funding sources have been identified that in future years could be

used to help balance the CIP Utilization of these sources cannot be initiated without formal Council approval as part of the budget process. Based on such approval, the five-year CIP should be balanced in future years.

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

Capital Improvement Costs

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

Capital Improvement Program Process

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

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

After receiving direction from the Council and implementing any resulting changes, the CIP is approved by the City Council in September. In balancing the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, projects must be revised to reduce costs, postponed to a future time period or eliminated from the program. Alternative financing, such as long-term debt, may be proposed in

order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the approved CIP is incorporated in the proposed budget prepared in August and adopted at the public hearings held in September of each year.

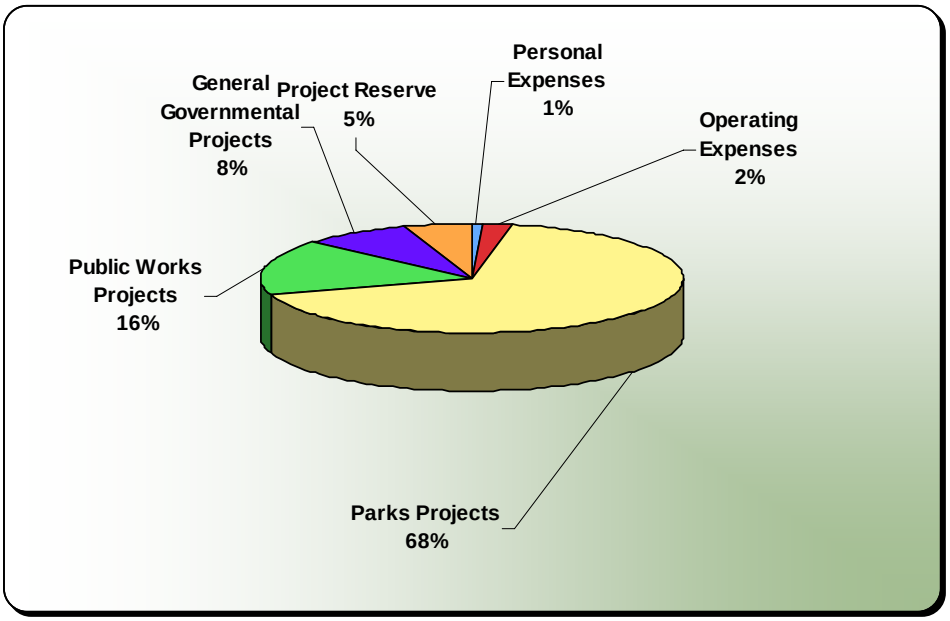
The overall CIP with its five-year time-frame gives a fair indication of the foreseeable infrastructure needs of the City. The CIP helps to structure this decision-making by reviewing both capital project requests as well as the operational impact from the implementation of the program.

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

Summary of FY 08-09 Capital Improvements Program

The FY 08-09 capital consists of $47,232,847 in capital outlay (projects) and $1,468,326 in operating expenses, mostly for debt service and expenses related to the three capital projects managers who are funded here.

Chart #1: Allocation of CIP Funds in FY 08-09 Budget



The following tables show funding in the FY 08-09 budget for Capital Projects. Some of these do not meet the definition above for Capital Projects as an individual project but do meet the definition as a "program" (for example, sidewalk construction).

FY 2008-2009
Capital Projects

FUND	PROJECT	FY-08 COST BY FUND
GENERAL PROJECTS		
Parks & Recreation	Carol Park Field Center	$590,734
	Miami Gardens Community Center	$18,315,470
	Bunche Park	$1,592,051
	Rolling Oaks Design	$5,849,169
	Rolling Oaks Addition	$2,700,000
	Norwood Park	$441,664
	Buccaneer Park	$510,285
	Andover Park	$204,869
	Cloverleaf Park	$163,788
	Lake Lucerne Park	$231,588
	Audrey King Park	$245,500
	Vista Verde	$199,000
	North Dade Optimist	$726,394
	Brentwood Park	$200,000
	Myrtle Grove Park	$195,440
	Misc. Park Improvements	$457,962
General Government	City Hall Property	$2,250,000
	Police Building	$446,827
	Housing Projects	$70,966
	Fueling Station	$1,300,000
TOTAL GENERAL FUND		$36,691,707
TRANSPORTATION PROJECTS		
Streets	183rd St. Landscaping Phase I	$800,000
	183rd St. Landscaping Phase II	$700,000
	12th Ave Ramp Beautification	$250,000
	Sidewalk Repair & Installation	$150,000
	Street Paving Program	$300,000
	Citywide Tree Program	$150,000
	Public Works Building	$500,000
	NW 7th Avenue Reconstruction	$5,173,000
TOTAL TRANSPORTATION FUND		$8,023,000
CIP RRESERVE		
Project Reserve	n/a	$3,518,140
TOTAL STORMWATER FUND		$3,518,140
TOTAL CAPITAL PROJECTS		**$48,232,847**

Impact of Capital Projects on the Operating Budget

As indicated above, it is not only important to understand the full costs of constructing a capital improvement (planning, design, financing, bidding and construction), but it is important to understand that all Capital Improvements will have a resulting effect on the City's operating budget, positive or negative. The analysis below looks at the projects listed above and tries to predict the impact on the operating budget of the City in future years. This information will assist in the preparation of the FY 07-08 and subsequent budgets, and provides a more complete picture of the cost of a particular capital project.

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

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

Capital projects will have an effect on the City's operating budgets. This effect may be to save money, or it may require an increase in operating funding. The table below looks at the City planned capital projects and their expected impact on operating budgets.

Project	Capital Cost	Operating Cost impact	Notes
Carol City Field Center	$590,734	+ $12,000/yr	The building will require Parks staff to maintain. This includes janitorial and minor repairs. Sufficient operating staff is currently available. Utilities will also be a new expense. These expenses are included in the adopted FY 09 budget.

Project	Capital Cost	Operating Cost impact	Notes
Miami Gardens Community Center	$18,315,470	+ $2,000,000/yr	This 55,000 sq. ft. facility will become the City's principal recreation center. With an indoor pool, basketball court, fitness center, day care and auditorium, it will require extensive manning. Other operating expenses are also significant. Because this facility is only to impact two months of the FY 09 budget, only $800,000 has been allocated; however, an additional $1.2 million was transferred as a one-time payment into the CIP for FY 09. In FY 10, this $1.2 million will be reallocated to the MGCC for operating costs.
Bunche Park Improvements	$1,592,051	-$10,000/yr	This park will be under construction during FY 09 which will result in some operational savings such as power, and janitorial services. In FY 10, the redesigned park will open. It is expected to only a minimum increase in costs as there will not be any major new facilities.
Rolling Oaks Park Design	$5,849,169	-$5,000/yr	This park will also be under construction during FY 09 which will result in some operational savings such as power, and janitorial services. In FY 10, the redesigned park will open. In FY 10, these is expected to be a major increase in operational cost due to the many new and expanded facilities. Current estimates are $200,000 to $300,000.
Rolling Oaks Park Addition	$2,700,000	$1,000/yr	There is minimal immediate cost implication for this addition. However, the 2½ acre site will eventually be the site of an 11,000 sq. ft. recreation center, requiring

Project	Capital Cost	Operating Cost impact	Notes
			additional operating and maintenance staff. Development of the site is scheduled for FY 10-11, and prior to that, a full operating/maintenance program will be developed. The center should be available by FY 12-13.
Misc. Park Improvements	$9,831,000	Indeterminate	The redevelopment of the City's 16 parks will certainly have an impact on the budget; however, since most of the proposed work is renovation of older facilities, we believe that there will be a positive impact on the budget as the old facilities were inefficient and high maintenance. These projects are not scheduled for the FY 09 budget year though they are in the budget. The actual saving/expenses will be addressed in future budgets as they are scheduled.
NW 7th Avenue Street Reconstruction	$5,173,000	- $5,000/yr	This is one of the City's major North - South arterials. By reconstruction the street to modern standards, the City can expect to realize savings in pothole and other surface repairs. The City's liability exposure may decrease due to better, safer streets.
Transportation: 183rd Landscaping (I)	$800,000	+ $80,000/yr	The City intends to add irrigation, pavers and significant landscaping to this signature community project. Maintenance has previously been assumed from the state, and they pay the city for the pre-enhanced level. Additional maintenance will be assumed by the City. The City's liability exposure may decrease due to better, safer streets. One new correction department field crew

Project	Capital Cost	Operating Cost impact	Notes
			estimated at $60,000 is needed for new landscaping projects in the FY 08 budget. Phase II will not be undertaken until the FY 10 budget.
Transportation: NW 12th Ave Ramp Landscaping	$250,000	+ $10,000/yr	This is a joint projects with the Mercedes dealership, with each paying half. Upon completion, the City will assume maintenance. The principal on-going cost will be irrigation estimated at $10,000/yr.
Transportation: Sidewalks/paving/ Trees	$150,000	-$5,000	Repair and replacement of deteriorated and missing segments of sidewalks. Upon completion, a decrease in both maintenance costs and liability costs should be realized. Paving should have a minimal positive on road maintenance and the tree replacement program should have no impact in FY 09 as we bid with 1 year maintenance included.
Public Works Building	$437,455	+ $60,000	The public works department will relocate to this new facility. Principal cost increases will be for utilities and janitorial. The public works budget will realize about $38,000 in savings from vacating their old space though this savings will be lost when another City department replaces them in the old space.
City Hall Property Purchase	$2,050,000	No impact	In FY 07, the City bought the property for its new City Hall. FY 08 and FY 09 will consist of preparing space studies, site plans and detailed architectural drawings.
Fuel Station	$1,300,000	No impact	The fuel station will not be complete until the FY 10 budget. Estimated operating cost is $60,000/yr.

FY 2008-2009 CIP Budget with 5-Year Horizon

	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Revenues						
Fund Balance Forward	$11,464,293	$3,921,879	$2,871,879	$2,171,879	$1,921,879	$1,771,879
General Fund	$1,700,000	$400,000	$500,000	$500,000	$500,000	$500,000
Transportation Fund		$200,000	$400,000	$500,000	$500,000	$500,000
Interest	$300,000	$250,000	$50,000	$250,000	$250,000	$50,000
Bonds/Loans				$12,000,000		
Grants	$36,236,750	$250,000	$500,000	$300,000	$300,000	$300,000
Total Revenues	**$49,701,043**	**$5,021,879**	**$4,321,879**	**$15,721,879**	**$3,471,879**	**$3,121,879**
Expenditures						
Operating Expenses	$1,468,326	$450,000	$500,000	$500,000	$400,000	$300,000
183rd Landscape	$1,500,000		$600,000			
City Hall	$2,250,000			$12,000,000		
Police Building	$446,827					
Fueling Station	$1,300,000	$1,000,000				
Palmetto Beautification	$250,000		$250,000	$500,000	$500,000	
Public Works Complex	$500,000					
Sidewalk Renovation	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000
Paving Program	$300,000	$400,000	$500,000	$500,000	$500,000	$500,000
Tree Program	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000
Housing Projects	$70,966					
NW 7th Ave Reconstruction	$5,173,000					
Andover Park	$204,769					
Brentwood Park	$200,000					
Buccaneer Park	$510,285					
Bunche Park	$1,592,051					
MG Center	$18,315,470					
Miami Carol City Park	$590,734					
Cloverleaf Park	$163,788					
Lake Lucerne Park	$231,588					
A.J. King Park	$245,500					
Myrtle Grove Park	$195,440					
North Dade Optimist Park	$726,394					
Norwood Pool & Park	$441,664					
Rolling Oaks Park	$5,849,169					
Rolling Oaks Land Addition	$2,700,000					
Misc Parks	$457,962					
Vista Verde Park	$199,000					
TOTAL Expenditures	**$45,779,164**	**$2,150,000**	**$2,150,000**	**$13,800,000**	**$1,700,000**	**$1,100,000**
Balance	**$3,921,879**	**$2,871,879**	**$2,171,879**	**$1,921,879**	**$1,771,879**	**$2,021,879**

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City of Miami Gardens Financial and Non-Financial Goals

Introduction

This budget document is designed to provide the reader with a comprehensive understanding of the City financial policies, procedures and financial objectives. However, a City does not exist for finances. It exists to provide services to its residents and to aid in fulfilling their vision for a good life. To do this, the budget provides the fuel (money) to accomplish these goals and visions. Too often, we tend to see the budget and finance process as a separate entity from the overall goals and objectives of the City. To this end, the budget must be viewed in conjunction with the City's Comprehensive Development Master Plan (CDMP) and other elements of the City C.I.P. and long-term planning program.

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

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

During the past year, we completed the CDMP process. As part of this, the City council adopted several subsidiary planning documents: A Recreational Trail Master Plan; a Center City Land Use Study; a Technology Master Plan; and a US 441 Livability Corridor Study, and hope to undertake and or complete the development of several important long range plans in addition to the CDMP described above. These planning process are outlined below. The results of these planning

processes, especially as they relate to service levels and capital improvements, will become a part of the FY 09 and beyond budget processes.

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

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

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

To begin this process, the City developed a Community Vision Statement. This statement was developed after extensive public participation and forms the basis for the further development of the Comprehensive Development Master Plan and other planning processes that the City has undertake.

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

- Comprehensive Development Master Plan
- Transportation Master Plan
- Street & Sidewalk Assessment & CIP
- Town Center Master Plan
- US 441 Livable Communities Master Plan
- Park & Recreation Master Plan
- Snake Creek Bike Train Master Plan

- Metrorail Station Master Plan
- New Florida Turnpike Toll Station

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

Table 1: Estimated Budgetary Impact of Planning Processes: FY-09 to FY-13

	FY-09	FY-10	FY-11	FY-12	FY-13	Notes
CMPD Master Plan						
Codify the new Land Development Regs.	$5,000					Fund in City Clerk budget
Community Visioning						
1a/e/g Parks	$18,500,000	$5,000,000	$5,000,000	$3,665,952		Grants Secured. Future bonds, fund balance
1h Canals	$1,050,000	$780,000	$800,000	$825,000	$850,000	City takes maint. In FY 09 budget
1i Signs		$250,000	$250,000	$250,000	$250,000	Assume County Sign Program – gas tax
1j/2b/3n/4b City Identity	$170,000					Branding study in FY 09 budget
3c elderly transport		$250,000	$250,000	$250,000	$250,000	Study completed. ½ cent trans tax
Transportation Master Plan						
Pave Existing Roads	$300,000	$400,000	$500,000	$500,000	$500,000	In FY09 CIP Budget
Build Sidewalks	$150,000	$150,000	$150,000	$150,000	$150,000	In FY 09 budget
SR 7 Corridor Study						
New Landscaping			$500,000	$500,000	$500,000	Grants; local funds
Recreational Trails Plan						
Improve Canal ROW		$250,000	$500,000	$500,000	$500,000	Grants/local funds from stormwater
Information Technology Plan						
Add New Modules	$45,000					Add: Web (FY 09)
Tech. Assessment					$100,000	System assessment study
Parks Master Plan	$10,000,000	$6,000,000	$6,000,000	$8,500,000	$2,500,000	
Palmetto Landscaping	$250,000	$250,000	$250,000	$250,000	$250,000	Developer/City/DOT grants

Report of the Miami Gardens Community Visioning Exercise

Introduction

As a new city, Miami Gardens is just commencing its various planning processes. One of the most critical is the goal-setting that will establish the basis for the Comprehensive Development Master Planning process. This is a report of a community visioning exercise organized by the City of Miami and facilitated by a technical team from Florida Atlantic University (FAU), Department of Urban and Regional Planning.

The goal of the visioning sessions was to engage the residents in constructive and pragmatic discussions of overall "Quality of Life" (QOL) issues in the city, leading to ideas that would be incorporated into the Master Plan.

Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
1. Physical Development and Improvement					
1a. Develop better parks and green areas, and maintain public facilities	a. Recreation for residents b. Improve overall environment c. Make city liveable	a. More patrol of parks b. Fix broken lights, signs and road surfaces c. Finish canopy project d. More public funds e. Build recreational centers in city parks f. Continually seek donations of open space	a. Community needs to use parks more often b. Inform private citizens of advantages of open space donation	a. Advocate for private donation of open space	a. Urge business owners to donate open space
1b. Need to clean up all areas in the city to avoid slum and blight conditions. Maintain common areas	a. Retail areas are dirty b. Streets are not well cleaned c. Buildings are poorly painted d. Abandoned cars e. Overgrown brush	a. Need active community development program b. Strict building codes for retail and homes c. Need sign and loitering ordinances d. Need community education and outreach e. Advertise community clean-up campaigns f. Adopt ordinance to remove derelict and abandoned vehicles from private property	a. Need to organize and task government b. Be more responsible in disposing old cars c. Take better care of lawns and landscape		a. Need to invest more in retail business
1c. Residences used for multiple rentals	a. Need for extra income	a. Enforce code			
1d. Unsightly chain fences and structures	a. Chain fences and dilapidated structures are a visual blight	a. New ordinance to regulate chain fences (5-year transition)	a. Find more attractive fencing options b. Get educated on		

		b. Demolish unsightly structures, grandfather some c. Create community design standards	effects of fences on property values		
1e. Need bike paths and walkways	a. Economic, social and health impacts b. Provide for pedestrian friendliness.	a. Invest public funds b. Fix walkways in Norwood c. Build bikeways on main school routes			a. Take leadership role
1f. Need tasteful affordable housing and limit low-income housing	a. Mass relocation of low-income people to city.	a. New zoning and building codes b. Use available land c. Use federal, state and local funds for homeownership d. Cap building heights	a. Attend city commission meetings to give inputs b. Stay informed through HOAs.	a. Seek help from HUD officials	
1g. Build facilities for culture-related recreation (soccer, cricket, etc.)	a. Social, health impacts. b. Prevents crime	a. Need public funds	a. Needs community support and usage	a. Create museums to provide cultural education facilities	a. Create museums to provide cultural education facilities
1h. Need inventory and clean up of city canals and lakes	a. Canals and lakes are neglected assets	a. Assign staff to develop a flood control plan b. Dredge waterways	a. Make good use of canals and lakes		a. Market city's assets
1i. Need better signage citywide and on major routes	a. City boundaries and directions are not clear	a. Adopt sign ordinance for all types of land uses, especially business b. Put a welcome to MG sign at overpass at north of 441 ramp c. Change signs on I-95 and major routes to acknowledge MG as a city	c. Neighbourhoods should be encouraged to demand and put up standard signage	a. Comply responsibly with local sign codes	a. Inform businesses to get signs approved by city to meet standards
1j. Create community identity	To help define boundaries and give the community identify ability	a. Provide a community focus b. Hold cultural shows and "Meet and Greet" c. City needs a different zip code from Opa Locka d. Adopt new landscape and sign ordinances, make retroactive for commercial and industrial uses e. Set up city bill boards listing community events	a. Provide a community focus b. Hold cultural shows and "Meet and Greet" c. Encourage resident participation and bring meetings to people	a. Provide a community focus b. Team up with City to advertise events to public on bill boards c. Encourage resident participation	a. Provide a community focus b. Team up with City to advertise events to public on bill boards
1k. Too many churches	a. Conflicting uses	a. Restrict permits b. Require parking spaces			

Residents' Issues by Key QOL Goals	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
2. Economic growth and development					
2a. Develop programs to become a more business-friendly city	a. Need to create jobs and bridge the 'employment divide' b. Improve city tax base	a. Develop incentives, loans and grants for small businesses. Reduce taxes b. Update current	a. Patronize and support businesses b. Discourage vandalism of businesses	a. Patronize and support businesse	a. Contract with small businesses b. Provide business

	c. Make city competitive d. Reduce unemployment e. Create minority entrepreneurs	programs to suit current economic environment c. Fix infrastructure to attract big industries d. Sub-contract with minority businesses e. Develop strategic economic development plan for city (start with economic study of city by a consultant) f. Enforce street vendor ordinance at 183 and 27 Ave	c. Participate in economic study and plan d. Train for relevant employment skills	s b. Provide business, employment and language training c. Discourage vandalism of businesses d. Assist with economic plan	training and technical assistance c. Provide business mentoring d. Market the city e. Help fund economic study
2b. Attract national chains, franchises, hotels and key industries. Market city worldwide	a. Need to create jobs b. Improve city tax base c. Make city competitive d. Reduce unemployment	a. Work with business leaders to sell city. Adopt a marketing theme b. Provide regulatory and financial incentives c. Encourage firms to hire and sub-contract locally d. Grant 5-year tax holiday	a. Explore job and contracting opportunities with firms b. Hold firms socially responsible	a. Explore investment opportunities with firms b. Advocate for community jobs	a. Help market city b. Provide technical assistance for new firms
2c. Plan mixed-use and smart growth projects	a. Maximize use of land b. Create jobs and revenues c. Give city identity	a. Build new city hall at NW 27 and 183 as anchor for mixed-use project and community meeting place b. Assist developers with mixed-use projects c. Adopt mixed-use ordinance			a. Help attract developers and viable businesses
2d. Develop travel and tourism plan	a. Need to create jobs b. Improve city tax base c. Make city competitive d. Reduce unemployment	a. Include in strategic plan b. Focus on culture-based tourism	a. Set up businesses that attract tourists	a. Bring big events and sports to the city	a. Help city with plan b. Market city worldwide

3. Psycho-social and human development	Main Reasons	Suggested/Recommended Action Steps for Key Community Stakeholders			
		Government	Community	Non-Profits	Corporate
3a. Build a hospital for MG residents	a. Need accessible health facility for residents b. Improve overall health of residents c. Make city liveable	a. Fund Golden Glades old hospital, or build new one b. Request hospital district to build hospital	a. Request and support city to build health facility	a. Assist city to build health facility	a. Assist city to build health facility
3b. Upgrade substandard schools	a. Lack of School Board and community support	a. Build, or provide land for new school facilities b. Link housing and school	a. Advocate for better school facilities b. Parents need to be	a. Advocate for better schools	a. Fight for better schools

		development through state concurrency c. Increase signage and crossing guards d. Sponsor more Charter Schools	more active in children's education		
3c. Need better elderly services and facilities	a. Large segment of MG is elderly b. Make city elderly-friendly	a. Establish transportation service for elderly b. Support food-delivery service for shut-in elderly	a. Support and volunteer for elderly services	a. Support and volunteer for elderly services	a. Support and fund services
3d. Establish or encourage 'signature' community events	a. Put city on the map for its cultural diversity b. Boost residents' pride in their city	a. Consider MLK, Party at the Plaza and Community Family Day as key city events b. Set up "Food Fair"	a. Support and invest in establishing events b. Attend and publicize events	a. Support, publicize and invest in events	a. Market events b. Invest in events
3e. Establish full-service MG police department with professional standards of efficiency and effectiveness	a. Inadequate patrols at school zones b. Inefficient use of police resources (five cars at a petty crime scene)	a. More patrol officers in school zones b. More crime watch programs c. Streamlines despatches and police activities d. Set 5-7 minute limit for emergency and 15 minutes for non-emergency e. Provide sensitivity training to officers and skills in dealing with seniors	a. Support police efforts b. Be responsible and report crime	a. Support police efforts b. Strengthen police - community relations	a. Support police efforts
3f. Establish Sister City Program	a. Need to put city on the map	a. Work with business leaders to set up program d. Develop marketing and promotion package for city c. Set up program with City if West Park in Broward	a. Support city plan	a. Support city plan	a. Assist city with program set up
3g. Coordinate programs with local colleges	a. Colleges located in the city are an asset b. Colleges have programs and resources that can make city better, especially technology	a. Compile college programs and services that community can use b. Establish formal links with colleges c. Involve businesses and non-profits in partnerships d. Set up an "Adopt a Mentor" program	a. Support city efforts b. Seek direct links with colleges b. Partner with local universities: provide study/ work programs, create transition study to work programs, and merge campus life with city life.	a. Support city efforts b. Seek direct links with colleges	a. Support city efforts b. Seek direct links with colleges
3h. Need youth development programs	a. The future belongs to youths b. Need to engage youth productively and positively c. Youth must do better educationally (FCAT)	a. Help organize and sponsor programs b. Develop incentives for major youth programs c. Provide and seek grants for youth programs	a. Publicize, support and volunteer for programs b. Discourage duplication of programs or services	a. Publicize, support & volunteer for programs b. Discourage duplications	a. Market, fund, and volunteer for programs
3i. Strengthen HOAs	a. HOAs are good agents for development b. Existing HOAs are weak and apathetic	a. Take lead in convening groups to form HOAs b. Provide technical and financial help to HOAs	a. Get more active and be more responsible b. Push for formation of active HOAs	a. Assist HOAs with training & grantswriting	a. Assist HOAs with training and grants
3j. Compile a social service directory	a. Residents need to know location and types of social services	a. Take lead, or fund non-profit to produce directory b. Set up 411 information system for social services. c. Collect email addresses for information sharing	a. Request for, use and publicize directory	a. Take lead to produce directory	a. Support directory

3k. Make city services more efficient	a. Bulk garbage pick up is slow and inefficient	a. Work with County to streamline and monitor garbage pick up b. Assign new fire engine at Honey Hill Station	a. Report poor service to city leaders	a. Advocate for community	a. Privatize some services
3l. Encourage mass transit	a. Provide a shuttle service or re-route current transportation facilities to create linkages throughout the community.	a. Have local transit routes where metro drops off on 199E and 441 b. Plan shuttle services where needed to check traffic			
3m. Clean up residential areas of noise pollution and adult entertainment	a. Too many adult entertainment in close proximity of residential areas b. Noise pollution is widespread, parties and cars	a. Adopt strict codes to regulate noise and adult entertainment b. Enforce loitering laws c. Enforce design codes for adult entertainment buildings	a. Educate and appeal to youth to show discipline and respect for laws	a. Educate and appeal to youth to show discipline and respect for laws	a. Educate and appeal to business owners to comply with local codes
3n. Set up services and programs to promote citizen education and awareness	a. The are few facilities to encourage citizens to read and be informed b. Illiteracy is an obstacle to patriotism and citizenship	a. Seek federal, state and county funds to establish new libraries and upgrade existing ones b. Promote and encourage civic education programs	a. Organize, promote and encourage civic education programs	a. Organize, promote and encourage civic education programs	a. Organize, promote and encourage civic education programs

4d. Need accountable political and civic leaders	a. Elected leaders reach out to residents only during elections	a. Organize periodic political awareness forums in the community b. Use various media to provide updates on political events to community groups c. Hold quarterly meetings with council members	a. Hold politicians accountable b. Attend political forums c. Run for office d. Use voting power wisely and seriously e. Educate voters on their rights and encourage them to exercise their impeachment rights when politicians don't follow through	a. Hold politicians accountable b. Organize political awareness forums for community	a. Stay out of funding politicians
4b. Need to improve methods and frequency of dialogue and communication between the city and the community	a. Residents feel that communication with city is inadequate and not mutual (insincere)	a. Publicize and promote city's web site more b. Televise council meetings c. Provide time for public input in critical matters d. Notify residents of council events timely and inclusively (everybody)	a. Use and provide feedback on web site b. Attend and speak up at council meetings c. Be politically aware and speak up d. Make time to meet or visit with politicians	a. Use and provide feedback on web site b. Fight for political fairness	a. Help refine and promote we site b. Be more active political advocates
4c. Youth empowerment programs	a. Need to prepare youth for politics and leadership	a. Encourage and fund youth activities focussed on political education b. Emphasize non-party political education	a. Mobilize youth and volunteer for programs	a. Mobilize youth and volunteer for programs	a. Mobilize youth and volunteer for programs

Comprehensive Development Master Plan

Introduction

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

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

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

Conclusion

The City's Vision combines the commitment and determination generated by the founders, leaders and residents of the City. The ideas expressed articulated the community's concerns and desires. The Comprehensive Development Master Plan provides but one, albeit important key to realizing the vision. The direction for the CDMP's plan elements are driven by this vision. The CDMP's goals, objectives and policies will lead to the development of high quality public and private amenities as well as the provision of excellent services articulated in the vision. Visioning or strategic planning is not static and should be accomplished every few years, especially to evaluate performance and new conditions. Consistent with the City of Miami Gardens' motto, "Striving to the best," the City's vision must be kept alive and dynamic.

In early 2007, the City's proposed CDMP was approved by the State of Florida. The plan subsequently won both the South Florida Chapter of the American Planning Association's and the State American Planning Association's 2007 Innovation Award for its novel treatment of Land Use.

Miami Gardens Transportation Master Plan

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

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

Miami Gardens is a newly incorporated municipality in Miami-Dade County. Officially incorporated in May, 2003, the city is part of the growing regional traffic congestion in South Florida and Miami-Dade County. The development of a Transportation Master Plan for the City of Miami Gardens is intended to provide a rational and organized response to addressing the problems of general travel and more specifically traffic congestion, and to anticipate and address travel problems which are in the future.

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

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

Development, and periodic updating, of a Miami Gardens Transportation Master Plan is an ideal and effective way to establish policies, to provide guidance as to meeting those policies, and to provide an open, public, codified general plan for management of the transportation system for which the city is responsible, and for providing input to County and State agencies dealing with County and State facilities and operations.

The City of Miami Gardens Transportation Master Plan (MGTMP) recognizes that the City represents but one entity involved in the transportation planning process. The Master Plan must

coordinate with all major transportation entities and effected jurisdictions including but not limited to the Florida Department of Transportation, the Florida Turnpike Authority, the Miami Dade County MPO, the Miami-Dade Expressway Authority, and Miami-Dade Transit, Public Works, and Planning and Zoning Departments, as well as adjacent jurisdictions including Broward County and Broward County Transit, and the neighboring cities of North Miami Beach, Miramar, Opa-Locka and Miami Lakes.

Implementation of various components of the plans is awaiting funding through the County. There is no funding expected in FY-09.

Assessment of Existing Roadway Conditions & CIP

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

Those tasks are outlined as follows:

Visual assessment of existing roadways (asphalt)

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

Inventory of existing roadway signs and pavement markings

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

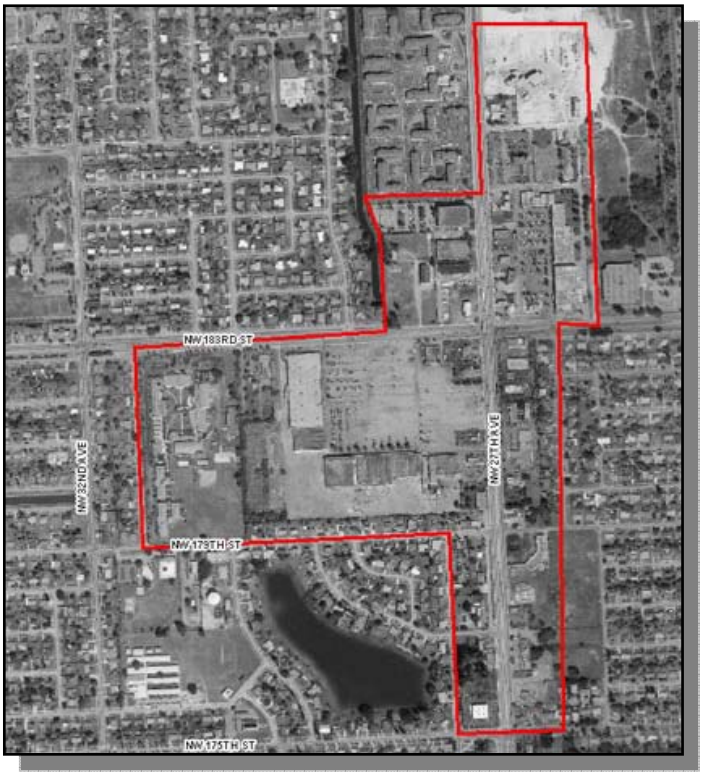
Summarize the inventory in tabular format and provide recommended actions for signage and signing that does not meet code. Provide database in ArcGIS similar to Task 2.Visual assessment of existing sidewalks and handicapped ramps and bus shelters

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

Integration into the capital improvement plan

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

Town Center Master Plan



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

Formerly known as Carol City, the City established a building & construction moratorium in the area to prevent unplanned development proposals from being approved prior to the development of a master plan and special development guide-lines for the area. The City also hired a master planner design group to develop the Town Center Master Plan and associated development and design guidelines. An initial meeting was held on June 27. The interactive session allowed almost 50 residents to draw and design their ideal town center on aerial maps of the area. A second Town Center Master Plan Meeting was held on July 20, 2005, at which over one hundred (100) persons attended. In November of 2005, the city's master planner presented town center design concepts based on public input. City Council approved the plan and revised zoning regulations for the Town Center in 2006.

One public part of this plan was included in the FY-08 Capital budget when the City purchased land in the town center for the new, proposed City Hall. The FY-09 budget contains funds to beging design of the City Hall structure.

State Road 7 Corridor Study: FDOT Livable Communities Program

In FY 06-07, the City completed a State Road 7 corridor study conducted under the Florida department of transportation's (district 6) Livable Communities contract. The work effort involved six tasks described below to define corridor problems and issues.

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

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

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

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

The Department will provide the Consultant with the MPO's latest Long Range Transportation Plan and the FSUTMS files that support the plan. The Consultant will use FSUTMS to evaluate traffic shifts in the corridor caused by improvements to parallel corridors or to regional transit service. The Consultant will prepare tables and maps that indicate changes in travel patterns based on alternative improvement scenarios.

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

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

In FY-08, the City began implementing street improvements in FY-08 with a joint participation agreement (JPA) with Florida DOT to add patterned, stamped concrete sidewalks and pavers to their north US 441 repaving project. For FY-09, the City is prepared to commit an additional $1,000,000 in the CIP reserve for a second JPA with FDOT for aesthetic improvements to US 441 south of the current project to 183rd Street.

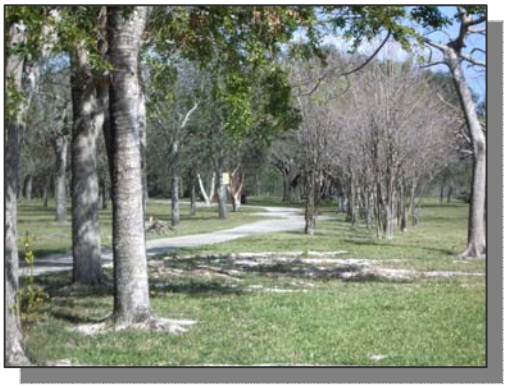
Miami Gardens Recreational Trails

Background

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

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

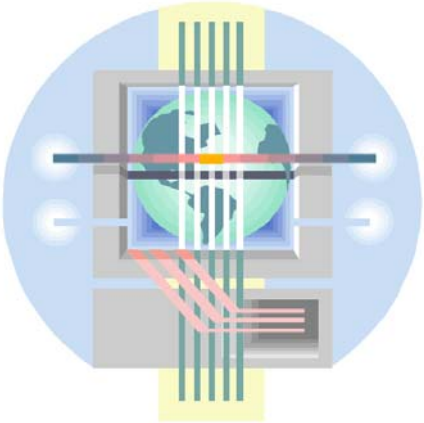
In 2005, the City embarked on a comprehensive planning program to identify opportunities and challenges faced in renovating these parks. Underway is the development of a Parks and Recreation Element to the City's proposed first Comprehensive Development Master Plan (CDMP), a separate Parks and Recreation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



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

Information Technology Strategic Plan

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



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

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

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

The rapid growth of the City from 2 employees in early 2004 to over 250 in 2007, lead to significant technology-related problems, the most critical of which was the lack of modern, comprehensive financial system for the City. In 2007, the City Council approved $630,000 to purchase a new financial software system in anticipation of bring the City's finance function in-house in FY 2007. After an exhaustive investigation of possible software system on the market, including a number of site visits around the state, a committee of user departments recommended that the City acquire the Eden Software System from Tyler Technologies. The system was purchased and installed in 2007

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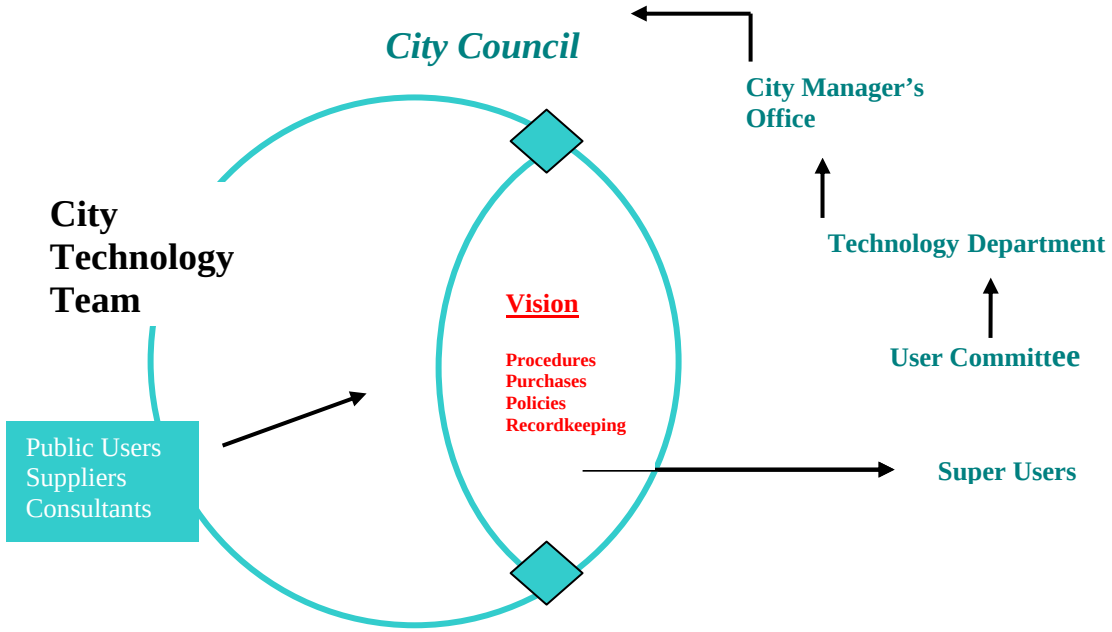


The problems that arose form a lack of vision in the technology were unavoidable given the priority of initiating an operational City; however, by 2007, the City was largely formed and running. It was time that a comprehensive assessment of current assets and future needs be made.

2.2 Development Process

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

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

1. Information Technology Vision

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

2. Information Technology Strategic Plan

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

3. Information Technology Tactical Plan

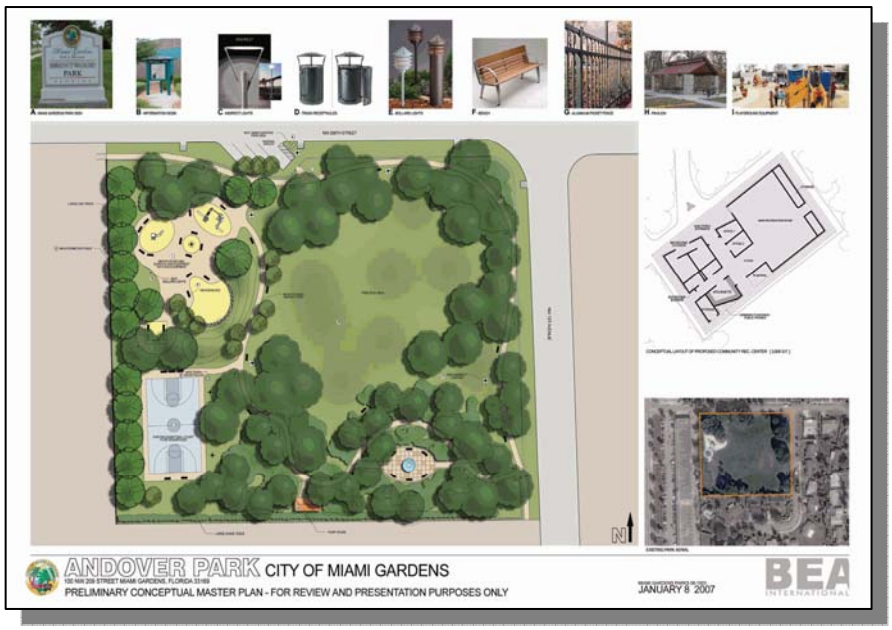
The Information Technology Tactical Plan documents the proposed Information Technology activities over a 24 to 36 months timeline, or through the FY-2009-2010. It includes details on specific projects and priorities. This is the working document for the Information Technology Division and is updated annually. The FY-09 budget reflects the needs identified in this study.

Parks Master Plan

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

Second, the Plan evaluated the existing recreation facilities through best management practices and funding techniques (as specified in Object 5.4, Policy 5.4.3). The City commits to monitoring on annual basis the system needs, demands and development of public recreation sites and facilities and budgetary needs for improvements, repairs and maintenance.

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



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

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

Capital Improvements

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

- ✓ Renovations to the sixteen parks will include compliance with the American Disabilities Act, thereby producing accommodations to meet the needs of all visitors to the park;
- ✓ Improvement to the existing parks will allow the City to adequately plan for growth and increased use;
- ✓ Renovations to the parks encourage the use of recreation and open space, which promotes longevity, quality of life and sustainability of the environment;
- ✓ Creation of amenities that accommodate current and future use. Planning for the upgrade to the park system should allow for implementation of future innovative designs and latest trends in order to remain attractive to users and competitive with industry standards.

The purpose of this document is to plan for future development, encourage standardized equipment and amenities, and establish consistent aesthetics and prioritization of goals. As of 2008, the City's current population exceeds 109,200 residents and growing. Planning for growth through the preservation of open space is an essential component of smart growth principles. Existing communities with established infrastructure should encourage the protection of natural resources in order to prevent a burden to the current system.

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

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

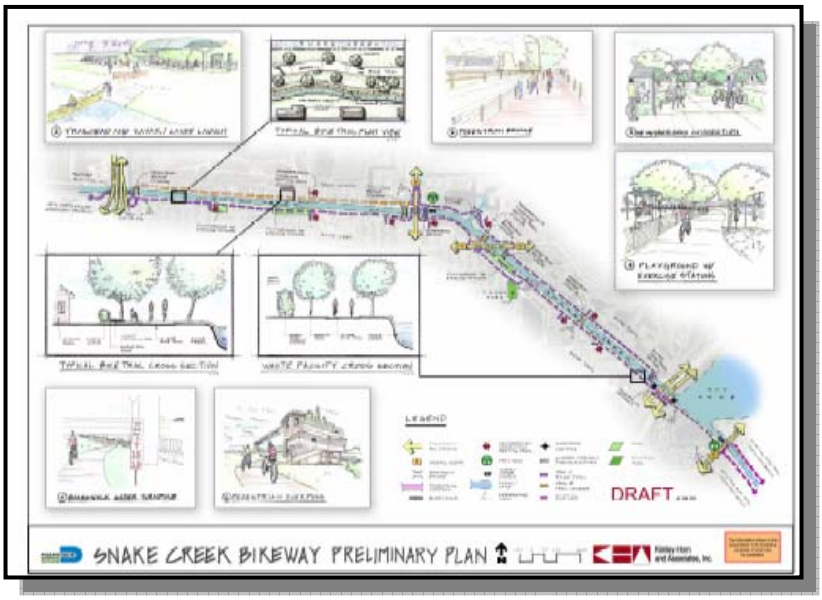
Both the FY-08 and FY-09 capital budget anticipate significant spending on parks improvements, not counting the new Community Center. Rolling Oaks and Bunche Park are both scheduled for major improvements this year. The FY-09 budget also sets aside $1.2 million in continuing funding for the operating costs for the Community Center in FY-10. For FY-09, this revenue was directed to the CIP as a one-time revenue.

Intergovernmental Plans Affecting Miami Gardens

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

Snake Creek Greenway

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



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

While this project does not directly affect the City's budget initially, there are enhancements and future extensions that could be of interest to the City. This plan should be integrated into the City own Recreation Master Plan. There is not anticipated to be any expenditures in FY-09 for this project.

NW 27th Avenue Rail Station Planning

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

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

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

Status

The Miami-Dade Transit Agency completed a Major Investment Study (MIS) for the North Corridor in November 1995. The MPO Board selected the NW 27th Avenue alignment as the locally preferred alternative in November 1995 and added the project to its Cost Feasible Year 2015 Long Range Transportation Plan. An Option 1 Alternative Analysis and the Draft Environmental Impact Statement (DEIS), including consideration of two busway alternatives and one heavy rail alternative, has been completed with FTA participating as the lead Federal Agency. In May 1998, the MPO selected the heavy rail alternative, a Metrorail Extension along NW 27th Avenue, as the LPA. The Preliminary Engineering/Final Environmental Impact Statement (FEIS) phase is underway and is currently scheduled for completion in April 1999. Through FY1999, Congress has appropriated $11.94 million in Section 5309 New Start funds for this proposed project. Station planning began in 2005 and continued into 2008. Right of Way acquisition is pending Federal approval.

Transit-Supportive Existing Land Use and Future Patterns

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

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

This project has been slowed by the County and will not require any City commitment for FY-09 other than protecting the Rights-of-way from development.

Introduction to Performance Measurement

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

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

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

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

Miami Gardens and Performance Measurement

Miami Gardens was incorporated in 2003 but operated under a largely County-dictated budget and organizational structure until FY 2005. Even now, some of the traditional functions are still being carried out through contract. The reader is cautioned not to put too much emphasis on the actual results this soon into our program delivery history. As the City matures, and the remainder of municipal activities is brought under in-house control, the data collected will begin to reflect the true nature and quality of services provided. The City has begun the program at the Department level. And, over the past two years, has expanded to the division level when we actually have operating divisions.

Performance Data and the FY-09 Budget

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

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

Miscellaneous Statistical Charts, Graphs & Tables

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

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Top Ten Largest Property Tax Payers In Miami Gardens - 2008

Owner	User	Tax Value	Taxes Paid	% of Tax Base
1. MIAMI- DADE COUNTY	PROFESSIONAL SPORTS MIAMI DOLPHINS/MARLINS	$122,395,000	$621,939	2.41%
2. WAL-MART EAST LP	RETAIL COMMERCIAL	$ 58,512,000	$300,763	1.34%
3. CHURCHILL DOWNS, INC	PROFESSIONAL HORSE RACING	$ 42,930,000	$220,669	0.98%
4. CAN AM ASSOCS.	INDUSTRIAL BUILDINGS	$ 42,323,000	$217,549	0.84%
5. DR HORTON	RESIDENTIALFOR-SALE DEVELOPER	$ 39,742,000	$204,283	1.06%
6. CONTINENTIAL EQUITIES	INDUSTRIAL BUILDINGS	$ 37,007,000	$190,223	0.68%
7. DORSAN DEVELOPMENT	RENTAL & FOR SALE RESIDENTIAL	$ 30,798,000	$195,225	0.92%
8. SUMMERFIELD ADMIN.	RENTAL RESIDENTIAL	$ 26,600,000	$136,729	0.44%
9. CRYSTAL LAKES INVEST.	RENTAL RESIDENTIAL	$ 25,075,000	$32,336	0.47%
10. CAPO & SONS CORP.	RETAIL FURNITURE	$ 20,000,000	$102,804	0.51%

TOTAL TAX BASE TOP 10 USERS 9.65%

Top Ten Private Employers In The City Of Miami Gardens

1	Comcast Cable	Telecommunications	U.S. 441 North	2,100
2	Pro Player Stadium	Sports Facility	02269 NW 199 Street	950*
3	Precision Response Corporation	Telecommunications	1313 NW 167 Street and 1505 NW 167 Street	750
4	Wal-Mart	Retail	NW 27th Ave @ 199th U.S. 441 @ NW 179th St	600* (est)
5	Calder Race Track	Horse Racing	NW 27th Avenue	550
6	USAIG/Argus	Insurance	NW 167th Street	400
7	Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	350
8	Florida Memorial University	Private University		325
9	St. Thomas University	Private University		324
10	Brandsmart USA	Retail Electronics	04320 NW 167 Street	250

* Full Time Equivalent

Note: The above is for informational purposes only. The City of Miami Gardens does not claim any statistical representation or warranty for these contents.

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

1	Comcast Cable	Telecommunications	U.S. 441 North	2,100
2	Miami-Dade School Board	Government	Various	984
3	Pro Player Stadium	Sports Facility	02269 NW 199 Street	950*
4	Precision Response Corporation	Telecommunications	1313 & 1505 NW 167 St.	750
5	Wal-Mart	Retail	NW 27th Ave & U.S. 441	600* est
6	Calder Race Track	Horse Racing	NW 27th Avenue	550
7	City of Miami Gardens	City Government	1515 NW 167th St.	540
8	USAIG/Argus	Insurance	NW 167th Street	400
9	Lehman Dealerships	Car Dealerships	21200 NW 2nd Avenue	350
10	Florida Memorial University	University		325
11	St. Thomas University	University/Law School		324

Note: The above is for informational purposes only. The City of Miami Gardens does not claim any statistical representation or warranty for these contents.

* Full Time Equivalent

City of Miami Gardens Parks and Recreation Facilities

NO.	PARK NAME	ACREAGE	ACRES/1,000 PERSONS
Total Community		63.53	0.60 acres
1	**Carol City Community Center Park**	**24.00**	
2	**Rolling Oaks Park**	**39.53**	
Total Neighborhood		99.07	1.0 acres
3	**Andover Park**	**2.87**	
4	**Brentwood Park**	**10.00**	
5	**Brentwood Pool**	**4.50**	
6	**Buccaneer Park**	**5.50**	
7	**Bunche Park & Pool**	**7.11**	
8	**Miami Carol City Park**	**16.61**	
9	**Carol Park**	**5.66**	
10	**Cloverleaf Park**	**1.27**	
11	**Lake Lucerne Park**	**2.00**	
12	**Myrtle Grove Park & Pool**	**7.69**	
13	**Norwood Park & Pool**	**4.94**	
14	**Risco Park (Miami-Dade School Board)**	**16.40**	
15	**Scott Park**	**9.70**	
16	**Vista Verde Park**	**4.82**	
Natural Area Preserve		6.28	0.06 acres
17	**Scrub Oak Preserve**	**6.28**	
Linear Parks		26.18	0.25 acres
18	**Library Walking Trail**	**26.18**	
Single Purpose Parks		4.13	0.04 acres
19	**North Dade Optimist Club**	**4.13**	
Mini Parks		1.0	0.01 acres
20	**Waterman Park**	**1.00**	
GRAND TOTAL		200.19	1.96 acres

City of Miami Gardens List of Public Educational Facilities

No.	Name	Street Address	Principal
	Elementary Schools		
1	Brentwood Elementary	3101 NW 191 Street, Miami Gardens, Florida 33056	Sharon Jackson
2	Bunche Park Elementary	16001 Bunche Park Drive, Miami Gardens, Florida 33054	Beryl James
3	Carol City Elementary	4375 NW 173 Drive, Miami Gardens, Florida 33055	Patricia Bloodworth
4	Crestview Elementary	2201 NW 187 Street, Miami Gardens, Florida 33056	Dawn Baglos
5	Golden Glades Elementary	16520 NW 28 Avenue, Miami Gardens, Florida 33054	Theron A Clark
6	Hibiscus Elementary	18 01 NW 1 Avenue, Miami Gardens, Florida 33169	Dr Michael Wagner
7	Miami Gardens Elementary	4444 NW 195 Street, Miami Gardens, Florida 33055	Johnnie Brown
8	Myrtle Grove Elementary	3125 NW 176 Street, Miami Gardens, Florida 33056	Dr Barbara Johnson
9	Norland Elementary	19340 NW 8 Court, Miami Gardens, Florida 33169	Karen Powers
10	Barbara Hawkins Elementary	19010 NW 37 Avenue, Miami Gardens, Florida 33056	Evelyn Harrison
11	North County Elementary	3250 NW 207 Street, Miami Gardens, Florida 33056	Dr. Lucille Collins
12	Norwood Elementary	19810 NW 14 Court, Miami Gardens, Florida 33169	Frances Daddario
13	Parkview Elementary	17631 NW 20 Avenue, Miami Gardens, Florida 33056	Dr. Rosa Simmons
14	Parkway Elementary	1320 NW 188 Street, Miami Gardens, Florida 33169	Tracie Abnerl
15	Rainbow Park Elementary	15355 NW 19 Avenue, Miami Gardens, Florida 33054	Robin Thomas
16	Scott Lake Elementary	1160 NW 175 Street, Miami Gardens, Florida 33169	Valerie Ward
17	Skyway Elementary	4555 NW 206 Terrace, Miami Gardens, Florida 33055	Linda Harrson
	Middle Schools		
18	Carol City Middle	3737 NW 188 Street, Miami Gardens, Florida 33055	Nelson Izquierdo
19	Norland Middle	1235 NW 192 Terrace, Miami Gardens, Florida 33169	Cheryl W. Nelson
20	North Dade Middle	1840 NW 157 Street, Miami Gardens, Florida 33054	Eunice Davis
21	Parkway Middle	2349 NW 175 Street, Miami Gardens, Florida 33056	Paulette Covin-Frederick
	High Schools		
22	Miami Carol City Senior High	3422 NW 187 Street, Miami Gardens, Florida 33056	Kim Knox
23	Miami Norland Senior High	1050 NW 195 Street, Miami Gardens, Florida 33169	Dr. Mark Soffian
	Other Schools		
24	N. Dade Center For Modern Language	1840 NW 157 Street, Miami Gardens, Florida 33054	Maria A Castaigne
25	Integrated Academics (Siatech)	3050 NW 183 Street, Miami Gardens, Florida 33056	Marjorie Lopez
26	Jan Mann Opportunity Education	16101 NW 44 Court, Opa Locka, Florida 33054	Deborah Carter
27	Robert Renick Education Center	2201 NW 207 Street, Opa Locka, Florida 33056	Dr. Allison Harley
28	North Transportation Center	16150 NW 42 Avenue, Miami, Florida 33054	
29	Access Center 2	1515 NW 167 Street, Miami, Florida 33169	

Current Permits and Forecast for Residential Development

Number	Project Name	Type of Use	Location	Number of Dwelling Units	Acreage
1	Emerald Place	Townhomes	27 Ave./191St.	638	35
2	Commons	Townhomes	27 Ave./207 St.	154	3
3	Vineyards @ Portofino Gardens	Townhome	215 St.	93	8
4	The Falls @ Portofino Gardens	Townhome	215 St.	96	10
5	Grove @ Portofino Gardens	Townhome	215 St.	268	15
6	Majorca Isles @ Portofino Gardens	Townhome	215 St.	87	7
7	Walden @ Portofino Gardens	Townhome	215 St.	86	6
8	Willow Lake Townhouses	Townhome	202 Terrace	121	9
9	Coconut Cay - D.R. Horton	Single Family	207 St.	543	107
10	Venetian Homes	Townhome	163 St./47 Ave.	161	5
11	Redound	Townhome	27 Ave/175 St.	46	3
12	Toledo	Townhome	177 & 25 Ave.	15	1
13	Alchemy	Single Family	167 & 47 Ave.	16	1
14	Vista Verde	Single Family	Vista Verde	11	9
15	Solobela/Legacy Pointe	Townhomes	Golden Glades	284	13
Totals				**2619**	**232**

Current Permits and Forecast for Commercial Development

	Project Name	Location	Land Use	Acreage
1	Home Depot	NW 199th Street & NW 27th Avenue	Retail	14
2	Andover Park Village	20700 NW 2nd Avenue	Mixed-Use Development	4
3	Mercedes Benz Dealership	1200 NW 167th Street	Car Dealership	11
4	Dolphin Center	2269 NW 199th Street	Stadium	208
5	Future Town Center	NW 183rd Street & NW 27th Avenue	Mixed-Use Town Center	145
6	Carol City Community Center	NW 199th Street & NW 32nd Avenue	Community Center	24
7	Zinn Dealerships	NW 7th Avenue Extension	Retail	14
8	Park Centre Business Park	Park Centre Blvd & NW 167th Street	Business Park	4
9	Stadium Corners	NW 191st Street & NW 27th Avenue	Retail	8
10	M&M Investments Inc	NW 27th Avenue between NW 175th Street & NW 177th Street	Retail	2
11	Lubavitch Education Center	17330 NW 7th Avenue Road	Educational Facility	7
12	Interstate Holdings, LLC	17300 NW 7th Avenue Road	Vacant Hospital	4
			Total	**507**

Land Use within the City of Miami Gardens

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

Note: 1 sq mi = 640 acres

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

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

Miami Gardens Income Demographics Information

	MIAMI GARDENS		MIAMI-DADE COUNTY	
Income Range	**Households**	**Percent**	**Households**	**Percent**
Less than $15,000	5,453	18.7	166,310	21.4
$15,000–$24,999	4,275	14.6	111,649	14.4
$25,000–$34,999	4,099	14.0	100,833	13.0
$35,000–$44,999	3,752	12.8	87,282	11.2
$45,000–$59,999	4,283	14.6	96,224	12.4
$60,000–$74,999	3,131	10.7	67,807	8.7
$75,000–$99,999	2,619	9.0	63,132	8.1
$100,000–$124,999	919	3.1	32,258	4.1
$125,000 and more	731	2.5	51,883	6.7
Totals	29,262	100.0	777,378	100.0
Median	**$37,622**		**$35,966**	

Miami Gardens Demographic Information
(1990 census)

	Miami Gardens
Total Persons	100,809
Male	47,220
Female	53,589
Race	
White	14,797
Black	79,704
Amer. Indian & Alaska Native	189
Asian	502
Hawaiian & Other Pac. Islander	27
Other Race	2,645
Two or More Races	2,945
Hispanic Origin/Race	
Hispanic Origin	16,304
Not Hispanic Origin	84,505
----White Not Hispanic	4,297
----Black Not Hispanic	77,744
----Other Not Hispanic	2,464
Age	
Under 5 years	7,293
05 - 09 years	8,873
10 - 14 years	9,818
15 - 24 years	16,993
25 - 34 years	13,331
35 - 44 years	14,368
45 - 54 years	12,620
55 - 64 years	8,788
65 years and over	8,725

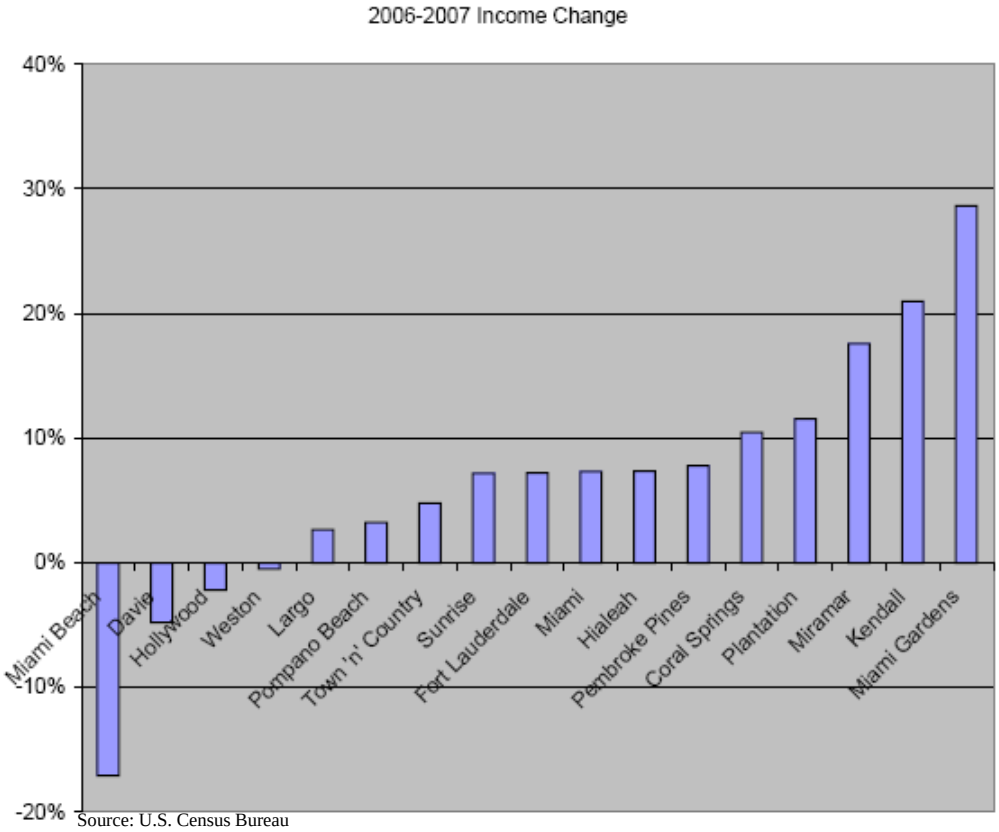
Miami Gardens Housing Information

RESIDENTIAL DENSITY	PROJECTED HOUSING UNITS BY YEAR			
	2010	2015	2020	2025
Single-Family (1)	26,360	27,880	29,486	31,185
Multiple-Family (2)	8,302	8,780	9,286	9,821
Total Units	**34,662**	**36,660**	**38,772**	**41,006**

(1) Growth consists of Low Density Residential (76.05% of housing stock)

(2) Growth consists of Medium Density Residential (23.95% of housing stock)

Miami Gardens Change in Median Income



Source: U.S. Census Bureau

City of Miami Gardens

FY 2008-2009 Annual Budget
General Fund
est. 10/1/2008

REVENUES	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Ad Valorem Taxes	23,683,854	23,608,249	County Est7/1/08 - 95% @ 5.1402 mills
Franchise Fees			
Electric Franchise Fee	2,475,000	3,500,000	Staff Estimate w/3 year history
Gas Franchise Fee	150,000	160,000	Staff Estimate w/3 year history
Solid Waste Franchise Fee	888,000	1,000,000	Staff Estimate w/3 year history
Other Franchise Fee	14,000	25,000	Towing - New for FY-09
Utility Services Taxes			
Electric Utility Tax	4,700,000	4,800,000	Net of QNIP Payment
Water Utility Tax	787,390	790,000	Staff Estimate w/3 year history
Gas Utility Tax	240,000	250,000	Staff Estimate w/3 year history
Communications Services Tax	3,592,122	3,650,000	Staff estimate based on actual collections
License, Fees & Permits			
City Business Licenses	1,214,965	1,300,000	Staff Estimate w/3 year history
Certificates of Use	280,000	300,000	Staff Estimate w/3 year history
Landlord Permits	185,000	195,000	Staff Estimate w/3 year history
Lein Searches	35,000	50,000	Staff Estimate w/3 year history
Lein Reduction Applications	2,000	5,000	Staff Estimate w/3 year history
Bid Spec Fees	10,000	8,000	Staff Estimate w/3 year history
Intergovernment Revenue			
State Shared Revenues			
State Revenue Sharing	2,602,652	2,576,047	State provided estimate @ 77.66
Alcoholic Beverage Licenses	15,000	15,000	State Provided Estimate
Half-Cent Sales Tax	6,998,779	7,137,666	State Provided Estimate
Shared Revenues: Other			
County Occupational Licenses	150,000	150,000	Staff Estimate w/3 year history
Internal Charges For Services			
Ovrhd Chg to Trans. Fund	172,060	240,477	Ovrhd Chg to Trans.
1/2 QNIP Charge from Trans Fund	298,877	298,878	1/2 of QNIP Payment
Ovrhd Chg to Dvlpt Svcs Fund	164,284	196,673	Ovrhd Chg to Dvlpt Services Fund
Ovrhd Chg to General Svcs Fund	435,126	379,940	Ovrhd Chg to Veh & Equip Fund
Ovrhd Chg to Stmwtr Fund	196,254	140,836	Ovrhd Chg to Stormwater Fund
Ovrhd Chg to CDBG Fund	19,971	0	Ovrhd Chg to CDBG Fund
Ovrhd Chg to Capital Proj. Fund	14,637	65,501	Ovrhd Chg to Capital Project Fund
Ovrhd Chg to Special Revenue Fund	5,000	5,000	Ovrhd Chg to Special Rev Fund
Proj Mgt Charge to CIP Fund	360,000	12,500	2 1/2% Admin charge $1.5 Projs
Transfer from CDBG to Repay for $1 House	120,000		1-Time revenue
Transfer from Special Rev. Fund	187,900	0	Moved to General Fund
Public Safety			
Byrne Grants	15,352	25,000	DOJ Grant
Child Safety Grant	30,000	30,000	Children's Trust
Traffic Fines	95,850	110,000	Staff Estimate based on history
Parking Fines	54,944	55,000	Staff Estimate based on history
School Crossing Guards 1	329,392	330,000	Staff Estimate based on history
School Crossing Guards 2	6,000	6,000	Staff Estimate based on history
Off Duty Revenues	450,000	650,000	Staff Estimate
Misc Police Revenues	8,000	12,000	
Culture & Recreation Fees			
Parks and Recreation	500,000	500,000	Staff Estimate
Family Rentals	6,000	6,000	
Special Events	18,000	20,000	
Special Event Vendors	27,000	30,000	
MLK Donations	36,375	35,000	
Jazz Festival		550,000	
Children's Trust Grants	351,430	825,000	2 new Grants for 09: $750k and $75K
Other Cultural and Recreation	600	0	Tennis Grant
Fines and Forfeitures			
Local Code Violations	250,000	250,000	Staff Estimate w/3 year history
Alarm Permit Fees	35,000	35,000	Staff Estimate w/3 year history
Interest and Other Earnings			
Interest	600,000	500,000	@2.5%
Bus Shelter Franchise Income	93,576	100,000	CEMUSA, Inc.
County Misc. Fees	100	100	
Other			
Insurance Reimbursement	55,000	60,000	
Recording Fees	2,000	2,000	
Other Miscellaneous Revenues	97,000	90,000	
Passport Fees		35,000	New for FY-09
Sale of Assets		5,000	
Lobbyist Registration Fees	5,000	5,000	
Proceeds of Long Term Debt	2,854,370		
Red Light Camera Fees		500,000	New for FY-09 20/day
Calder Revenue		250,000	New for FY-09. Partial Year
Fund Balance Forward			
Fund Balance Forward		450,000	Utilization of Reserve
Fund Balance Reserve	8,109,739	10,075,719	Est. Reserve Balance
Total General Fund Revenues	**$64,028,599**	**$66,401,586**	

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

EXPENDITURES

LEGISLATIVE DEPARTMENT

	ESTIMATED 9/30/08	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	70,688	90,348	
Overtime	2,500	2,000	
Mayor's Salary	42,000	42,000	
Council Salaries	72,000	72,000	
Fringe Benefits			
FICA	14,129	16,069	
Retirement	6,713	8,899	
Life and Health Insurance	28,578	23,050	
Workers' Compensation	438	434	
ICMA Deferred	250	1,411	
Operating Expen/Expenses			
Professional Services	64,363	75,000	Lobbyist
Travel and Per Diem	10,000	12,000	
Education	1,000	1,000	
Communications & Freight	150	150	
Legal Advertising	2,000	1,500	
Rentals & Lease	4,300	250	
Transfer to GSF - IT	72,605	39,589	
Transfer to GSF - City Hall	429,557	306,482	
Transfer to GSF - Insurance	1,758	2,612	
Transfer to GSF - Purchasing	25,810	3,834	
Mayor's Expense Account	8,000	14,400	
Seat 1 Expense Account	8,000	14,400	
Seat 2 Expense Account	8,000	14,400	
Seat 3 Expense Account	8,000	14,400	
Seat 4 Expense Account	8,000	14,400	
Seat 5 At Large Expense	8,000	14,400	
Seat 6 At Large Expense	8,000	14,400	
Office Supplies	1,500	1,500	
Operating Supplies	2,500	2,000	
Books, Publications, and Dues	28,637	35,000	MD League, FLC
Other Operating Expenses	11,700	4,700	
CMG Junior Council		3,000	
Committee Support		3,000	
Total Legislative	**$949,176**	**$848,628**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

	ESTIMATED 9/30/08	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	621,508	753,631	
Overtime	1,000	500	
Special Pay	16,500	19,500	Auto Allowances
Fringe Benefits			
FICA	45,512	53,927	
Retirement	78,492	95,110	
Life and Health Insurance	46,497	71,380	
Workers' Compensation	3,838	3,617	
ICMA Defered	18,268	29,939	
Operating Expen/Expenses			
Professional Services	17,500		
Travel and Per Diem	2,900	3,000	
Education & Training	2,500	2,500	
Communications & Freight	500	500	
Postage	4,500	4,000	
Advertising		1,500	
Transfer to GSF - IT	61,849	37,003	
Transfer to GSF - City Hall	171,823	122,593	
Transfer to GSF - Insurance	5,273	7,836	
Printing & Binding	10,500	10,000	Budget
Special Events	2,100		Moved to Media & Special Events Budget
Transfer to GSF - Purchasing	13,765	5,751	
Office Supplies	5,500	6,000	
Operating Supplies	1,000	5,000	
Books, Publications, and Dues	9,000	6,500	ICMA for 4
Other Operating Expenses	5,000	5,000	
Total City Manager	**$1,145,325**	**$1,244,787**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Media and Special Events Division

	ESTIMATED 9/30/08	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	94,879	149,372	
Overtime	2,000	8,000	
Special Pay	1,200	1,869	Car allowance
Fringe Benefits			
FICA	6,298	11,748	
Retirement	8,998	14,713	
Life and Health Insurance	9,257	13,326	
Workers' Compensation	787	717	
ICMA Deferred	2,000	2,526	
Operating Expen/Expenses			
Professional Services	65,800	66,500	Special Events fro FY-09:
Other Contractual			Miss Miami Gardens
Travel and Per Diem	5,800	5,000	Miss Miami Gardens Teen
Education & Training	1,985	4,000	Jazz in the Gardens
Communications & Freight	315	100	Memorial Day Breakfast
Postage		27,000	State of the City
Advertising	15,000	10,000	Fall Festival
Rentals and Leases	1,120	3,800	Festival of Carols
Transfer to GSF - IT	16,134	48,705	MLK Celebration
Transfer to GSF - City Hall	12,887	50,508	G.E.M.S. Menoring Program
Insurance	8,000	10,000	Hurricane Expo
Transfer to GSF - Insurance	1,758	3,918	
Printing & Binding	8,000	53,000	
Special Events	1,681,470	1,325,000	
Transfer to GSF - Purchasing	56,207	38,340	
Office Supplies	3,500	3,500	
Operating Supplies	2,500	7,500	
Books, Publications, and Dues	5,500	12,000	
Other Operating Expenses	15,800	7,500	
Total Media & Special Events	**$2,027,195**	**$1,878,642**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

OFFICE OF THE CITY CLERK

	ESTIMATED 9/30/08	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	170,240	231,829	
Overtime	4,750	2,500	
Fringe Benefits			
FICA	14,098	17,735	
Retirement	21,344	26,189	
Life and Health Insurance	29,469	22,503	
Workers' Compensation	1,143	1,113	
ICMA Deferred	2,000	4,356	
Operating Expen/Expenses			
Professional Services	9,383	7,500	Transcriptions/Codification
Records Storage		2,500	
Travel and Per Diem	2,200	2,500	
Education & Training	1,300	6,500	
Communications & Freight	1,500	500	
Legal Advertising	35,000	33,000	Legal Ads
Transfer to GSF - IT	26,891	20,836	
Transfer to GSF - City Hall	37,114	49,037	
Transfer to GSF - Insurance	2,637	5,224	
Election	10,000	10,000	
Transfer to GSF - Purchasing	4,588	5,751	
Office Supplies	3,500	2,000	
Operating Supplies	2,000	2,000	
Books, Publications, and Dues	1,000	1,500	
Other Operating Expenses	14,650	1,000	
Capital Outlay			
Machinery and Equipment	5,750		
Total City Clerk	**$400,557**	**$456,073**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

FINANCE DEPARTMENT

	ESTIMATED 9/30/08	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	360,136	413,961	
Overtime	1,000	1,000	
Special Pay	2,700	5,220	
Fringe Benefits			
FICA	31,468	32,050	
Retirement	35,516	45,328	
Life and Health Insurance	39,120	43,536	
Workers' Compensation	2,050	1,987	
ICMA Deferred	8,000	9,365	
Operating Expen/Expenses			
Professional Services	22,900	10,000	
Accounting and Auditing	55,575	67,890	Annual Audit
Other Contractual	10,500		
Travel and Per Diem	3,500	3,000	
Education & Training	1,500	2,500	
Communications & Freight	1,500	600	
Postage	6,720	7,000	
Legal Advertising	15,000	15,000	Budget Ad
Rentals and Leases	1,050	1,140	
Transfer to GSF - IT	51,092	39,930	
Transfer to GSF - City Hall	42,956	38,004	
Transfer to GSF - Insurance	7,031	10,448	
Transfer to GSF - Purchasing	6,309	6,709	
Office Supplies	3,500	3,500	
Operating Supplies	3,500	3,000	
Books, Publications, and Dues	6,000	5,000	
Other Operating Expenses	4,467	7,500	Desks, etc for new employees
Total Finance	**$723,090**	**$773,668**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

HUMAN RESOURCES DEPARTMENT

	ESTIMATED 9/30/08	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	408,834	517,532	
Overtime	8,500	3,500	
Special Pay	1,460	1,620	
Fringe Benefits			
FICA	32,672	39,715	
Retirement	40,836	54,693	
Life and Health Insurance	32,257	67,824	
Workers' Compensation	2,885	2,485	
ICMA Deferred	5,000	8,151	
Operating Expen/Expenses			
Professional Services	10,800	14,000	Employee Assistance Program
Travel and Per Diem	4,000	5,000	
Education & Training	9,500	30,000	
Communications & Freight	200	500	Postage
Postage	800		
Legal Advertising	9,200	10,000	Advertising
Rentals & Leases	5,600	2,800	
Transfer to GSF - IT	37,647	39,471	
Transfer to GSF - City Hall	85,911	84,466	
Transfer to GSF - Insurance	6,152	11,754	
Printing & Binding	3,500	3,500	
Transfer to GSF - Purchasing	5,735	3,834	
Office Supplies	3,000	3,500	
Operating Supplies	1,500	2,500	
Books, Publications, and Dues	1,875	2,100	
Psychological Exams	82,500	20,000	For police
Background Verifications	10,000	8,000	
Drug/Physical Exams	20,000	12,000	
Other Operating Expenses	10,400	6,500	
Total Personnel	**$840,765**	**$955,445**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

CITY ATTORNEY DEPARTMENT

	ESTIMATED 9/30/08	MANAGER'S 09 Budget	Notes
Operating Expen/Expenses			
Professional Services	199,300	210,000	Retainer, contracts, hearings
Uniforms	100	100	
Books, Publications, and Dues	466	800	
Other Operating Expenses			
Total City Attorney	**$199,866**	**$210,900**	**Millage Equivalent = .0437 mill**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police School Crossing Guard Program Division

	ESTIMATED 9/30/08	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	90,484	112,999	
Other Salaries and Wages	709,540	726,750	25¢ salary increase to $9.75/hr
Overtime	1,250	1,000	
Special Pay	1,200	1,200	
Fringe Benefits			
FICA	70,698	64,333	
Retirement	73,672	82,756	
Life and Health Insurance	11,593	18,814	
Workers' Compensation	13,830	35,149	
Unemployment Compensation	7,000		
ICMA Deferred Comp			
Operating Expen/Expenses			
Travel and Per Diem	5,000	2,500	
Education & Training	1,500	1,000	
Communications and Freight	100	100	
Postage		500	
Advertising		1,000	
Rentals and Leases	3,850	3,500	
Veh Pmt to GSF Fund	19,039	12,650	
Transfer to GSF - IT	26,891	28,516	
Transfer to GSF - City Hall	17,182	12,259	
Transfer to GSF - Fleet	9,250	11,070	
Transfer to GSF - Insurance	37,793	58,116	
Transfer to GSF - Purchasing	4,588	6,709	
Office Supplies	2,000	1,300	
SuppliesExpen/Expenses		5,600	
Uniforms	8,000	4,000	
Books, Publications, and Dues	480	780	
Other Operating Expenses	2,400	3,500	
Capital Outlay			
Machinery and Equipment			
Total School Crossing Guards	**$1,117,340**	**$1,196,101**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Adminsitration Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	3,490,034	927,451	**FY-08 budget not comparable to FY-09.**
Overtime	139,605	10,000	
Special Pay	626,152	23,640	
Off Duty Services	9,000	12,000	
Fringe Benefits			
FICA	311,620	72,480	
Retirement	696,663	159,675	
Life and Health Insurance	174,196	54,868	
Workers' Compensation	302,351	28,208	
ICMA Deferred Benefit	92,709	25,258	
Operating Expen/Expenses			
Professional Services	109,668	8,000	
Other Contractual	36,000	31,240	
County Police Services	7,155,484		
Investigations		3,000	
Travel and Per Diem	10,943	8,000	
Education & Training	101,868	5,000	
Communications & Freight	124,467	198,900	
Postage	14,400	10,000	
Advertising	14,736		
Utilities	110,030	168,000	
Rentals and Leases	50,145	90,000	
Transfer to Debt Service		2,853,426	
Transfer to GSF - IT	441,008	342,016	
Transfer to GSF - Fleet	767,714	974,190	
Transfer to GSF - Insurance	162,598	36,567	
Repairs & Maintenance	20,000	10,000	
Printing & Binding	54,260	7,500	
Transfer to GSF - Purchasing	27,530	29,330	
Office Supplies	45,000	12,500	
Operating Supplies	193,937		
Uniforms	355,471		
Books, Publications, and Dues	5,978	6,000	
Computers	59,056		
Other Operating Expenses	356,154	6,000	
Small Tools & Equip.	205,441		
Capital Outlay			
Machinery and Equipment	2,008,695		
Computer Software	8,800		
Principal - Debt Serivce	65,205		
Debt Svc Transfer CIP - Building	842,390		
Debt Service/Cars Tranf to GSF	1,400,685		
Debt Serivce - Issuance Costs	8,400		
Total Police	**$20,598,393**	**$6,113,249**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Investigations Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	2,149,552	4,738,369	**FY-08 budget not comparable to FY-09.**
Overtime	110,000	165,000	
Special Pay	42,153	410,103	
Off Duty Services	80,000	110,000	
Fringe Benefits			
FICA	183,776	392,437	
Retirement	399,699	918,286	
Life and Health Insurance	126,458	470,414	
Workers' Compensation	194,183	189,135	
ICMA Deferred Benefit	51,816	84,558	
Operating Expen/Expenses			
Investigations		12,000	
Travel and Per Diem	500	5,000	
Education & Training	1,100		
Communications & Freight		9,720	
Rentals and Leases	2,900	85,800	
Transfer to GSF - IT		191,692	
Transfer to GSF - Fleet			
Transfer to GSF - Insurance		53,545	
Repairs & Maintenance			
Transfer to GSF - Purchasing		4,026	
Office Supplies		12,500	
Operating Supplies			
Uniforms		31,500	
Books, Publications, and Dues			
Other Operating Expenses	2,000		
Small Tools & Equip.			
Total Police	**3,344,137**	**$7,884,085**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Operations Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	5,893,217	9,467,564	**FY-08 budget not comparable to FY-09.**
Overtime	324,739	400,000	
Special Pay	200,054	1,107,187	
Off Duty Services	350,000	575,000	
Fringe Benefits			
FICA	463,436	811,543	
Retirement	1,066,720	1,928,547	
Life and Health Insurance	613,743	933,654	
Workers' Compensation	477,340	390,626	
ICMA Deferred Benefit	73,387	164,406	
Operating Expen/Expenses			
Other Contractual		3,000	
Travel and Per Diem		4,000	
Education & Training	700		
Advertising	1,200		
Transfer to GSF - IT	1,000	350,047	
Transfer to GSF - Fleet			
Transfer to GSF - Insurance		159,328	
Repairs & Maintenance		10,000	
Printing and Binding		2,500	
Transfer to GSF - Purchasing		6,901	
Office Supplies		12,500	
Operating Supplies		27,000	
Uniforms	11,172		
Other Operating Expenses	6,200		
Small Tools & Equip.	85,738	15,000	
Total Police	**$9,568,646**	**$16,368,803**	**Millage Equivalent = 8.503 mill**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Support Services Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	970,366	1,914,134	**FY-08 budget not comparable to FY-09.**
Overtime	95,655	200,000	
Special Pay	45,000	58,080	
Off Duty Services	500	500	
Fringe Benefits			
FICA	81,864	151,794	
Retirement	257,708	213,335	
Life and Health Insurance	70,714	279,345	
Workers' Compensation	40,459	60,296	
ICMA Deferred Benefit	13,727	48,214	
Operating Expen/Expenses			
Professional Services		7,500	
Other Contractual		21,400	
Records Storage		5,000	
Travel and Per Diem	394	7,000	
Education & Training	3,132	74,000	
Postage	600		
Advertising	2,578	5,500	
Transfer to GSF - IT		91,679	
Transfer to GSF - Fleet			
Transfer to GSF - Insurance		40,485	
Repairs & Maintenance			
Printing & Binding		48,500	
Transfer to GSF - Purchasing		9,585	
Office Supplies		12,500	
Operating Supplies		39,680	
Uniforms		50,000	
Books, Publications, Dues		250	
Other Operating Expenses	163	15,000	
Small Tools & Equip.		50,000	
Total Police	**$1,582,860**	**$3,403,777**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

CODE ENFORCEMENT DEPARTMENT

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	855,396	1,005,765	
Overtime	11,000	5,000	
Special Pay	1,200	1,200	
Fringe Benefits			
FICA	72,897	77,585	
Retirement	88,506	102,279	
Life and Health Insurance	112,478	130,245	
Workers' Compensation	73,764	37,319	
Unemployment Compensation	5,000		
ICMA Deferred	10,000	12,032	
Operating Expen/Expenses			
Professional Services	62,000	60,000	Lien Searches, etc
Other Contractual	43,000	12,000	lot clearing
Records Storage		2,000	
Travel and Per Diem	7,200	5,000	
Education & Training	20,300	10,000	
Communications & Freight	200		
Postage	12,000	10,000	
Legal Advertising		3,000	
Rental & Leases	4,400	4,500	
Veh Pmt to GSF Fund	89,628		
Transfer to Debt Service		79,708	
Transfer to GSF - IT	134,454	118,766	
Transfer to GSF - City Hall	171,823	122,593	
Transfer to GSF - Fleet	60,122	94,098	
Transfer to GSF - Insurance	22,852	33,955	
Repairs & Maintenance	2,000	2000	
Transfer to GSF - Purchasing	28,677	15,336	
Office Supplies	13,000	12,000	
Operating Supplies	8,500	9,000	
Uniforms	6,000	3,500	
Books, Publications, and Dues	6,500	3,000	
Other Operating Expenses	19,000	15,000	
Total Code Enforcement	**$1,941,897**	**$1,986,881**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Recreation Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	2,063,653	2,129,366	
Overtime	18,000	6,000	
Special Pay	13,000	27,000	
Fringe Benefits			
FICA	158,934	165,329	
Retirement	139,144	179,737	
Life and Health Insurance	101,846	179,535	
Workers' Compensation	168,474	107,805	
Unemployment Compensation	12,800		
ICMA Deferred	2,000	3,418	
Operating Expen/Expenses			
Professional Services	229,505	175,000	Specialty programming, marketing, printing
Other Contractual	338,103	260,500	transportation, kids meals
Park Operations Contract	350,000	330,000	Pool Operations Contract
Travel and Per Diem	7,500	10,000	
Education & Training	25,000	20,000	Ed. Reimb., CPR, WSI, ParksAssn., misc
Communications & Freight	3,500	1,000	
Postage	1,000	26,000	
Legal Advertising	31,500		
Rents and Leases	28,500	34,000	Johns, storage containers, carts, etc
Veh Pmt to GSF Fund	59,583		Payment on Vehicles
Transfer to Debt Service		430,196	
Transfer to GSF - IT	94,118	194,607	
Transfer to GSF - Fleet	27,749	137,668	
Transfer to GSF - Insurance	100,195	137,780	
Transfer to GSF - Purchasing	92,914	76,679	
Office Supplies	15,500	12,000	
Operating Supplies	152,677	138,200	Tables, barriers, fields, after school, chems
Uniforms & Safety Shoes	30,960	20,000	Staff and summer campers
Books, Publications, and Dues	29,345	29,095	
Other Operating Expenses	282,887	180,000	Meals, camp, tents, admissions, seniors
Small Tools, Equipemnt	3,100	2,300	
Children's Trust Grant	582,215	750,000	
Capital Outlay			
Imprvmts Other than Bldgs	18,600	20,000	Miscellaneous furniture, goals, pumps
Small Projects		70,000	Playground Structure & Repairs
Principal - Debt Service	253,914		
Interest - Debt Service	343,842		
Total P&R Recreation	**$5,780,058**	**$5,853,215**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Maintenance Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	756,921	974,183	
Overtime	17,000	9,000	
Special Pay	5,500	7,619	
Fringe Benefits			
FICA	60,231	75,293	
Retirement	77,019	95,957	
Life and Health Insurance	123,403	158,345	
Workers' Compensation	76,212	73,592	
Unemployment Compensation	300		
ICMA Deferred	6,000	9,075	
Operating Expen/Expenses			
Professional Services	65,356	32,000	Playground Safety Inspections
Other Contractual	200,470	150,000	Dumpsters, storage, etc
Parks Maintenance Contract	83,000	59,000	Debris Hauling
Travel and Per Diem	2,200	2,200	
Education & Training	13,500	6,000	
Communications & Freight	3,000		
Utilities	205,000	215,000	Lighting, etc.
Rentals & Leases	26,969	23,000	Uniforms
Veh Pmt to GSF Fund	195,726		Vehicle payments
Transfer to GSF - IT	29,580	4,167	
Transfer to GSF - Fleet	92,496	278,675	
Transfer to GSF - Insurance	22,852	33,955	
Repairs & Maintenance	11,850		
Transfer to GSF - Purchasing	41,295	38,340	
Office Supplies	3,000	2,000	
Operating Supplies	195,000	125,000	Fertilizer, clay, etc.
Uniforms/Safety Shoes	11,600	9,500	
Books, Publications, and Dues	700	500	
Other Operating Expenses	16,000	10,000	
Landscaping Supplies/Materials	156,000	130,000	Chemicals, plant materials
Small Tools, Equipment	15,000	17,000	Hand tools, chainsaws, etc
Capital Outlay			
Imprvmts Other than Bldgs			
Total P&R Maintenance	**$2,513,179**	**$2,539,401**	**Millage Equivalent = .**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Community Center Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			**This is for 2 months of operation only.**
Regular Salaries and Wages		93,445	
Other Salaries and Wages			
Overtime		5,000	
Special Pay		5,000	
Fringe Benefits			
FICA		7,150	
Retirement		9,204	
Life and Health Insurance		12,216	
Workers' Compensation		5,379	
Unemployment Compensation			
Operating Expen/Expenses			
Professional Services		60,000	
Other Contractual		150,000	
Park Operations Contract		12,000	
Parks Maintenance Contract			
Travel and Per Diem		2,000	
Education & Training			
Communications & Freight			
Postage			
Legal Advertising			
Utilities		20,000	
Rents and Leases			
Veh Pmt to GSF Fund			
Transfer to GSF - IT		82,487	
Transfer to GSF - Fleet		137,500	
Transfer to GSF - Insurance			
Repairs and Maintenance		5,000	
Transfer to GSF - Purchasing			
Office Supplies		2,500	
Operating Supplies		100,000	
Uniforms & Safety Shoes		7,500	
Books, Publications, and Dues			
Other Operating Expenses		10,000	
Landscaping Supplies/Materials		5,000	
Small Tools, Equipemnt		10,000	
Capital Outlay			
Imprvmts Other than Bldgs			
Machinery and Equipment			
Small Projects			
Other Capital Outlay			
County QNIP Payment			
Total P&R Recreation	**$0**	**$741,381**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Fund

NON-DEPARTMENTAL EXPENSES

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Operating Expen/Expenses			
Other Professional Services	101,330		
Other Contractual			
Education & Training			
Transfer to GSF - City Hall		70,613	
Other Operating Expenses 1	2,100	2,100	
Other Operating Expenses 2	7,000	20,000	
Other Operating Expenses - CC Charges			
Subsidy Transfer/Loan to DSF		1,890,496	Subsidy
Subsidy Transfer/Loan to TF		94,439	Subsidy
Subsidy to the GSF			
Other			
$14.4m Debt Svc Transf CIP	661,783		
Transfer to Debt Service Fund		100,000	FY-09 equipment bond
Working Capital Reserve		68,902	Budgeted Capital Reserve
Emergency Reserve Build-up		10,000,000	Fund balance Reserve
Workers Comp Savings	-1,324,769		
Transfer to Capital Projects Fund	1,500,000	1,700,000	1 time from Rec Center Monies
Total Non-Departmental	**$846,114**	**$13,946,550**	**Millage Equivalent =**
Total General Fund Expenditures	**$53,578,599**	**$66,401,586**	

General Fund		
Revenues (-) Expenditures	**$10,450,000**	**$0**

City of Miami Gardens

FY 2008-2009 Annual Budget

Transportation Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
1st Local Option Fuel Tax	1,651,822	1,650,000	State Estimate
2d Local Option Fuel Tax	641,496	645,000	State Estimate
Banners	13,500	5,000	Historic estimate
Hurricane Reimbursement	626,292		One time revenue
Urban Forestry Grant	45,000		
State Revenue Sharing	1,005,000	741,036	.2734 x State Estimate
County Paving Grant	68,257		
KAB Grant	12,973		
Interest	12,000	14,000	@2.5%
Public Works Permits, other	77,000	85,000	Est. Based reduced activity from FY-08
Sale of Assets	1,500	2,000	
Grants, Donations, Other	10,030	10,000	
Surcharge for Technology	1,800	2,000	
BCCO	189	200	Paid to County
Stormwater Mgt Fee	152,000	272,286	Administrative Mgt. fee
Subsidy from the General Fund		94,439	
Fund Balance Forward	500,211	801,875	
Total Revenues	**$4,819,070**	**$4,322,836**	

Total Transportation Fund Revenues	**$4,819,070**	**$4,322,836**

City of Miami Gardens

FY 2008-2009 Annual Budget

Transportation Fund

Expenditures

PUBLIC WORKS DEPARTMENT

Administration Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	265,551	369,114	
Overtime	2,000	1,000	
Special Pay	3,600	4,800	
Fringe Benefits			
FICA	24,032	28,604	
Retirement	25,589	40,083	
Life and Health Insurance	27,502	52,508	
Workers' Compensation	17,243	15,689	
ICMA Deferred	6,500	6,651	
Operating Expen/Expen			
Professional Services	9,288	7,000	Engineering, traffic studies, etc
Transfer to GF - Overhead	172,060	240,477	.056% Indirect Overhead
Travel and Per Diem	4,010	3,500	
Education & Training	4,000	6,000	
Communications and Freight	5,775		
Postage	900		
Utilities	7,000	6,500	
Rentals and Leases	5,200	5,200	
Veh Pmt to GSF Fund	7,817	100,891	
Transfer to GSF - IT	48,403	55,253	
Transfer to GSF - City Hall	5,273	30,648	
Transfer to GSF - Fleet	4,625	11,070	
Transfer to GSF - Insurance	5,273	6,530	
Repairs & Maintenance	573	3,000	
Transfer to GSF - Purchasing	12,044	7,668	
Surcharge to County	500		
Surcharge to County	600	200	
Office Supplies	2,000	2,000	
Operating Supplies	7,900	12,000	
Books, Publications, and Dues	1,491	600	
Other Operating Expenses	11,077	12,000	
Capital Outlay			
Improvmnts Other Than Bldgs.			
1/2 QNIP Pmt to Gen Fund	298,877	298,878	1/2 of the payment
Transfers	113,217		
Working Capital Reserve		50,000	Working reserve
Total Adminsitration	**$1,099,921**	**$1,377,864**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	91,737	101,808	
Overtime	500	500	
Special Pay			
Fringe Benefits			
FICA	7,673	7,789	
Retirement	6,593	10,028	
Life and Health Insurance	11,121	13,519	
Workers' Compensation	541	488	
ICMA Deferred	2,000	2,036	
Operating Expen/Expenses			
Professional Services	55,780	179,000	3 Corrections Litter Crews
Other Contractual	58,626		
Travel and Per Diem	3,000	2,000	
Education & Training	500	500	
Communications and Freight	2,300	1,500	
Postage	199	200	
Legal Advertising	51,310	35,000	Program advertising
Utilities	700	200	
Rentals and Leases		750	
Transfer to Debt Service		13,554	
Veh Pmt to GSF Fund	8,151		
Transfer to GSF - IT	18,824	8,334	
Transfer to GSF - City Hall	17,182	12,259	
Transfer to GSF - Fleet	4,625	5,535	
Transfer to GSF - Insurance	1,758	2,612	
Transfer to GSF - Purchasing	15,486	19,170	
Office Supplies	2,914	2,200	
Operating Supplies	42,500	45,000	Gloves, Rakes, bags, vests, etc
Road Materials and Supplies	20,000	15,000	
Books, Publications, and Dues	500	500	
Other Operating Expenses	50,800	45,000	
Capital Outlay			
Urban Forestry Grant	45,000	7,500	
KAB/FDOT Grant	12,973		
Total Keep MG Beautiful	**$533,292**	**$531,982**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Streets Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	673,442	851,944	
Overtime	15,000	15,000	
Fringe Benefits			
FICA	64,508	65,357	
Retirement	79,587	83,917	
Life and Health Insurance	109,313	150,347	
Workers' Compensation	91,734	88,533	
ICMA Deferred	8,000	7,642	
Operating Expen/Expen			
Professional Services	18,005	12,000	
Other Contractual	171,495	105,000	Tree Trim, mowing
Travel and Per Diem	500	500	
Communications and Freight	500	300	
Utilities	56,500	115,000	
Rentals and Leases	28,500	5,000	
Veh Pmt to GSF Fund	149,824		
Transfer to Debt Service		275,276	
Transfer to GSF - IT	43,025	2,084	
Transfer to GSF - City Hall	8,591	6,130	
Transfer to GSF - Fleet	161,867	291,407	
Transfer to GSF - Insurance	21,094	32,649	
Repairs and Maintenance - Roads	99,000	0	
Transfer to GSF - Purchasing	37,854	23,004	
Office Supplies	2,500	2,500	
Operating Supplies	12,000	9,000	
Uniforms/Safety Shoes	6,000	4,000	
Road Materials and Supplies	143,734	140,000	Patch, gravel, ROW repairs
Books, Publications, and Dues	500	400	
Other Operating Expenses	3,500	7,000	
Small Tools	3,500	8,500	
Capital Outlay			
Improvmnts Other Than Bldgs.	373,908	100,000	Paving/Sidewlks/landscape
Total Streets Division	**$2,383,981**	**$2,402,490**	**Millage Equivalent =**

Total Expenditures Transportation Fund	**$4,017,195**	**$4,312,336**

Transportation Fund Revnues (-) Expenditures	**$801,875**	**$10,500**

City of Miami Gardens

FY 2008-2009 Annual Budget

Development Services Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Planning & Zoning Fees	250,000	320,000	Real Estate Slowdown impact
Surcharge	190,000	190,000	Local Surcharge on all permits
BCCO	32,000	32,000	
Building Permits	1,500,000	1,400,000	Real Estate Slowdown impact
Building Certificates	4,000	4,000	
Commmunity Development Fees	4,500	5,000	
DCA Grant	25,000		
Misc	0	500	
Interest	7,000	0	
Transfer from General Fund		1,890,496	
Fund Balance Forward	682,443	0	
Total Revenues	**$2,694,943**	**$3,841,996**	

Total Revenues Development Service Fund	**$2,694,943**	**$3,841,996**

City of Miami Gardens

FY 2008-2009 Annual Budget

Development Services Fund

Expenditures

PLANNING & ZONING SERVICE DEPARTMENT

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	362,122	429,196	
Overtime	11,000	1,000	
Special Pay	6,200	6,240	
Fringe Benefits			
FICA	33,563	33,494	
Retirement	37,564	42,354	
Life and Health Insurance	37,603	40,238	
Workers' Compensation	2,680	2,060	
ICMA Deferred	7,500	9,547	
Operating Expen/Expenses			
Professional Services	92,513	20,000	Special Studies
Overhead - Gen Fund	52,541	42,828	5.6% General Fund Overhead
Travel and Per Diem	1,999	2,000	
Education & Training	2,500	2,000	
Communications & Freight	300	300	
Legal Advertising	60,000	25,000	Advertising
Veh Pmt to GSF Fund	8,020		
Transfer to Debt Service Fund		8,772	
Transfer to GSF - IT	59,160	43,305	
Transfer to GSF - City Hall	128,867	91,945	
Transfer to GSF - Fleet	4,625	5,535	
Transfer to GSF - Insurance	7,910	7,836	
Transfer to GSF - Purchasing	14,339	7,668	
Office Supplies	6,000	6,500	
Operating Supplies	2,804	3,500	
Computers	500		
Books, Publications, and Dues	1,700	1,500	
Other Operating Expenses	13,426	12,000	Furniture, etc
Total P&Z Division	**$955,435**	**$844,818**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

Development Services Fund

BUILDING SERVICES DEPARTMENT

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	1,166,729	1,570,864	
Overtime	20,000	5,000	
Special Pay	2,100	5,339	
Fringe Benefits			
FICA	113,133	121,314	
Retirement	141,185	154,611	
Life and Health Insurance	112,184	141,330	
Workers' Compensation	140,654	71,030	
Unemployment Compensation	3,100		
ICMA Deferred	12,000	16,852	
Operating Expen/Expenses			
Professional Services	247,172	50,000	Contract Inspectors
Other Contarctual	6,444	6,000	
GF Overhead	111,743	153,845	5.6% Indirect Services Charge
Travel & Per Diem	1,000	2,000	
Education & Training	3,000	6,000	
Postage		750	
Rentals and Leases	9,900	2,500	
Veh Pmt to GSF Fund	51,586		
Transfer to Debt Service Fund		147,222	
Transfer to GSF - IT	131,765	123,933	
Transfer to GSF - City Hall	366,327	261,368	
Transfer to GSF - Fleet	36,998	60,887	
Transfer to GSF - Insurance	29,883	37,873	
Repairs & Maintenance	500	500	
Transfer to GSF - Purchasing	7,456	12,460	
Surcharge to State	2,500	3,000	
Surcharge to County	25,000	15,000	
Office Supplies	25,800	15,000	
Operating Supplies	6,000	2,500	
Uniforms/Safety Shoes	5,500	4,000	
Books, Publications, and Dues	500	1,000	
Other Operating Expenses	10,000	5,000	Postage, Printing
Capital Outlay			
Improvements other than bldgs	44,543		
Working Capital Reserve			
Capital Reserve - Facility			
Total Building Services	**2,834,701**	**2,997,178**	**Millage Equivalent =**
Total Expenditures Development Services Fund	**$3,790,137**	**$3,841,996**	

Development Services Fund Revenues (-) Expenditures	**-$1,095,194**	**$0**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Services Department

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Bank Loan 08 Equip	1,079,010	1,322,000	Moved to Debt Service Fund
Transfer in - GF Veh Bond Chg	363,977		Moved to Debt Service Fund
Transfer in - TF Veh Bond Chg	165,792		Moved to Debt Service Fund
Transfer in - DSF Veh Bond Chg	59,606		Moved to Debt Service Fund
Transfer in - Gen Fund Charge	3,597,170	4,965,915	General Services Charge Formula
Transfer in - Trans Fund Charge	405,924	514,353	General Services Charge Formula
Transfer in - Dvlpmt Fund Charge	787,331	652,809	General Services Charge Formula
Transfer in - Stormwater Fund	223,943	180,861	General Services Charge Formula
Transfer in - CDBG Fund	105,499	2,000	General Services Charge Formula
Transfer in - Capital Projs. Fund	44,007	59,568	General Services Charge Formula
Transfer in - Police Car debt	1,465,890		Moved to Debt Service Fund
Total Revenues	**$8,298,149**	**$7,697,506**	

Total General Services Revenues	**$8,298,149**	**$7,697,506**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Services Fund

Expenditures

GENERAL SERVICES DEPARTMENT

Purchasing Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	162,421	224,579	
Special Pay	960	1,020	
Fringe Benefits			
FICA	12,751	17,442	
Retirement	16,031	22,121	
Life and Health Insurance	14,826	28,469	
Workers' Compensation	1,101	1,078	
ICMA Deferred	5,000	5,374	
Operating Expen/Expenses			
GF Overhead	21,686	14,867	5.6% Indirect Services Charge - Gen. Fund
Travel and Per Diem	4,430	5,310	
Education & Training	3,400	1,000	
Communications & Freight	650	500	
Postage		300	
Legal Advertising	4,000	3,500	
Printing & Binding	470	500	
Office Supplies	750	500	
Operating Supplies	500	500	
Books, Publications, and Dues	1,165	1,000	
Other Operating Expenses	3,500	2,811	
Capital Outlay			
Working Capital Reserve			
Total General Services	**$253,641**	**$330,871**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Services Fund

GENERAL SERVICES DEPARTMENT

City Hall Facilities Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages			
Overtime			
Special Pay			
Fringe Benefits			
FICA			
Retirement			
Life and Health Insurance			
Workers' Compensation			
ICMA Deferred			
Operating Expen/Expenses			
Professional Services	6,500	20,000	
General Fund Overhead Chg	158,050	97,670	5.6% Indirect Services Charge - Gen. Fund
Communications & Freight	1,000		
Postage	30,000	20,000	
Legal Advertising	1,000	3,000	
Utilities	74,000	40,000	
Rentals and Leases	381,000	527,895	City Hall Rent; Postage Mach $3,600
Transfer to Debt Service		664,563	
Insurance	700,000	700,000	Liability, Property, workers comp
Repairs & Maintenance	9,000	9,000	Extermin, paint, misc
Office Supplies	4,000	3,000	
Operating Supplies	4,984	2,000	
Books, Publications, and Dues	500	500	
Other Operating Expenses	87,774		
Capital Outlay			
County Debt Pmt	351,830		Moved to Debt Service Fund
Pmt on $7.5 City Hall Issue to CIP	558,484		Moved to Debt Service Fund
Working Capital Reserve			
Total City Hall Facilities	**$2,368,122**	**$2,087,628**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Services Fund

GENERAL SERVICES DEPARTMENT

Information Systems Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	387,115	756,100	Increase mainly due to police IT
Overtime	16,000	22,000	
Special Pay	3,000	5,400	
Fringe Benefits			
FICA	33,443	58,388	
Retirement	37,761	74,476	
Life and Health Insurance	27,860	106,070	
Workers' Compensation	4,101	3,629	
ICMA Deferred	4,500	12,552	
Operating Expen/Expenses			
Professional Services	107,500	50,000	Network support, Security
GF Overhead Chg	71,586	141,021	5.6% Indirect Services Charge - Gen. Fund
Travel and Per Diem	10,300	20,000	
Education & Training	26,000	25,000	
Communications & Freight	150	250	
Telephones	230,000	225,000	Citywide
Transfer to Debt Service		101,605	
Repairs & Maintenance	111,000	175,000	Licenses
Office Supplies	1,000	2,500	
Operating Supplies	10,000	9,000	Tapes, cables, UPS, security upgrade
Books, Publications, and Dues	4,000	4,000	
Computers	396,400	250,000	New Computers
Other Operating Expenses	111,100	35,000	Computer Licenses
Capital Outlay		90,000	
Machinery and Equipment	497,286	200,000	
Computer Hardware Upgrade	224,869	420,099	Eden Module for Parks; New Web Server
Other Capital Outlay		23,000	
Working Capital Reserve			
Total General Services	**$2,314,971**	**$2,810,090**	**Millage Equivalent =**

City of Miami Gardens

FY 2008-2009 Annual Budget

General Services Fund

GENERAL SERVICES DEPARTMENT

Fleet Maintenance Division

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	80,443	108,665	
Overtime	200	1,099	
Fringe Benefits			
FICA	7,393	8,496	
Retirement	8,019	10,704	
Life and Health Insurance	6,843	7,941	
Workers' Compensation	3,599	2,728	
ICMA Deferred	1,500	3,260	
Operating Expen/Expenses			
Professional Services	2,160	3,400	
GF Overhead Chg	183,804	126,383	5.6% Indirect Services Charge - Gen. Fund
Travel and Per Diem	300	2,700	
Gas, Oil, Maint	595,500	1,483,140	@ $4.25/gal
Education & Training	5,000	1,500	
Communications and Freight		0	
Postage		0	
Transfer to Debt Service		2,115	
Insurance Loss Reserve		35,000	Unreimbursed losses
Repairs & Maintenance	206,075	136,820	Preventive maintenance on cars
Office Supplies	1,000	1,000	
Operating Supplies	12,400	20,000	Misc tools, etc
Books, Publications, and Dues	500	1,500	
Other Operating Expenses	50,294	50,000	Towing, etc
Capital Outlay			
Machinery and Equipment	545,738	417,366	Current Equipment Purchases
Debt Service - Principal	1,962,536		
Debt Service -Interest	210,050		
Debt Issuance Costs	6,600		
Working Capital Reserve		45,100	Major repairs and other unexpected
Total Fleet Maintenance	**$3,889,954**	**$2,468,917**	**Millage Equivalent =**

Total Expenditures General Services Fund	**$8,826,688**	**$7,697,506**

Total Revenues (-) Expenditures General Services Fund	**($528,539)**	**$0**

City of Miami Gardens

FY 2008-2009 Annual Budget

Capital Projects Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
FL&US/DOT - 441 Beautification	578,535		Phase II
FRDAP - Bunche Park & Pool	158,596	38,329	$200,000 FRDAP
FRDAP - Rolling Oaks	189,247	3,353	$200,000 FRDAP
FRDAP - Brentwood		200,000	$200,000 FRDAP
HUD $1 Home		70,966	
FDOT NW 183rd Beautification		300,000	Phase I
NW 12th AveEntrance Ramp Beautification		120,000	Mercedes Funds
MPO NW 7th Avenue Reconst.		5,173,000	County Impact Fees
NFL/Dolphins Grant - New Field		250,000	New Artificaial Truf for CCC
2007 Facility Bond - $14.4m	12,164,769		Parks, City Hall, etc.
Carol City Com. Center Grant	739,413	18,315,470	SNP
Bunche Park	210,443	1,592,051	SNP
Miami Carol City Park	167	590,734	SNP
Myrtle Grove Park & Pool	153,710	195,440	SNP
Norwood Park & Pool	105,926	441,664	SNP
Brentwood Pool		399,000	
Rolling Oaks Park	466,754	5,849,169	SNP
Buccaneer Park		510,285	GO Bond
Andover		204,769	GO Bond
Cloverleaf Park		163,788	GO Bond
Lake Lucerne Park		231,588	GO Bond
Audrey King Park		245,500	GO Bond
Vista Verde		199,000	GO Bond
North Dade Optimist		726,384	GO Bond + County Funds
Parks Master Plans	663,064	416,260	GO Bond
CERT	5,517		
M-D Budget	3,000,000		Carol City Community Center
Transfer From Public Works	113,217		Moved to Debt Service Fund
Transfer From GF	1,500,000	1,700,000	Project capital
Transfer From GF	842,390		Moved to Debt Service Fund
Transfer From GF	661,783		Moved to Debt Service Fund
Transfer from GSF	558,484		Moved to Debt Service Fund
Interest	183,621	300,000	
Fund Balance	1,431,207	10,464,293	
Total Revenues	**$23,726,843**	**$48,701,043**	

Total Revenues Capital Projects Fund	**$23,726,843**	**$48,701,043**

City of Miami Gardens

FY 2008-2009 Annual Budget

Capital Projects Fund

Expenditures

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	169,535	267,159	
Special Pay	1,100	3,000	
Fringe Benefits			
FICA	12,054	20,667	
Retirement	11,285	26,315	
Life and Health Insurance	11,246	27,563	
Workers Comp	7,990	12,020	
ICMA Deferred Comp	5,000	5,495	
Operating Expen/Expenses			
Professional Services	15,000	200,000	
Other Contractual			
GF Overhead	14,637	65,501	5.6% on personnel-related expenses
Travel and Per Diem	4,000	4,000	
Education & Training	3,546	5,000	
Communications & Freight	500	500	
Postage	912	1,500	
Legal Advertising	1,000	500	
Transfer to Debt Service		594,028	
Transfer to GSF - IT	10,756	21,918	
Transfer to GSF - City Hall	8,591	24,519	
Transfer to GSF - Fleet		5,545	
Transfer to GSF - Insurance	1,758	2,612	
Transfer to Purchasing	14,912	4,984	
Project Mgt Fee to General Fund	360,000	12,500	
Office Supplies	1,000	1,000	
Operating Supplies	500	10,000	
Books, Publications, and Dues	250	500	
Computers	3,588	1,500	
Other Operating Expenses	48,183	150,000	
Capital Outlay			
City Hall Land	4,188,792	200,000	Demolition
City Hall		2,050,000	Design, etc
Park Property 2 - Rolling Oaks		2,700,000	
Police Building	2,196,699	446,827	
Fueling Station		1,300,000	
HUD $1 Home	130,000		
HUD Housing Projects		70,966	
Public Works Building	363,707	500,000	
Scott Park Building	17,081		
Miami Gardens Community Center	739,413	18,315,470	
FRDAP - Bunche Park & Pool	158,596	38,329	$200,000 FRDAP
FRDAP - Rolling Oaks	189,247	3,353	$200,000 FRDAP
FRDAP - Brentwood		200,000	$200,000 FRDAP
Bunche Park	210,443	1,592,051	
Miami Carol City Park	167	590,734	
Project Reserve		2,518,140	
Myrtle Grove Park & Pool	153,710	195,440	
Norwood Park & Pool	105,926	441,664	
Rolling Oaks Park	466,754	5,849,169	
Buccaneer Park		510,285	
Andover		204,769	
Cloverleaf Park		163,788	
Lake Lucerne Park		231,588	
Audrey King Park		245,500	
Vista Verde		199,000	
North Dade Optimist		726,384	
Parks Master Plans	663,064	416,260	GO Bond
NW 183rd Beautification Phase I		800,000	
NW 183rd Beautification Phase II		700,000	
USDOT - 441 Beautifiy Phase II	578,535		
No. US 441 Sidewalk Project	70,000		
NW 12th Ave Ramp Beautification		250,000	
NW 7th Avenue Reconstruction		5,173,000	County Impact Fees
Citywide Sidewalk Program	109,157	150,000	
Citywide Street Paving Program		300,000	
Citywide Tree Program	96,335	150,000	
Debt Service Principal	947,466		Moved to Debt Service Fund
Debt Service Interest	1,170,115		Moved to Debt Service Fund
Total Capital Improvements	**$13,262,550**	**$48,701,043**	**Millage equivalent =**
Total Expenditures CIP Fund	**$13,262,550**	**$48,701,043**	

Revenues (-) Expenditures		
CIP Fund	**$10,464,293**	**$0**

City of Miami Gardens

FY 2008-2009 Annual Budget

Special Revenue Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Other			
Jazz Festival	183,227		Moved to General Fund
L.E.T.T.F.	12,000	10,000	Law Enforcement Education Trust
Police Impact Fees	25,000	25,000	
Parks Open space Impact Fees	30,000	25,000	
Park Improvements Impact Fees	20,000	20,000	
Gen Admin Fee	2,100	2,100	Indirect overhead
Jr. Council	250		Moved to General FUnd
Interest		46,000	
Fund Balance Forward	1,576,699	1,423,699	
Total Revenues	**$1,849,276**	**$1,551,799**	
Total Revenues Special Revenue Fund	**$1,849,276**	**$1,551,799**	

City of Miami Gardens

FY 2008-2009 Annual Budget

Special Revenue Fund

Expenditures

	MANAGER'S 08 Budget	MANAGER'S 09 Budget	Notes
Other			
General Fund Overhead	5,000	5,000	
Transfer to General Fund	182,900		Moved to General Fund
Police Impact Fees	190,000		Reserve - No Expenses Planned
New Playground Structure for Brentwood		150,000	Expansion of Park
L.E.T.T.F.			Reserve - No Expenses Planned
Park Improvements Impact Fees			Reserve - No Expenses Planned
Parks Open space Impact Fees			Reserve - No Expenses Planned
Reading Incentive Program			Moved to General Fund
Junior Council	3,780		Moved to General Fund
Other Events			Moved to General Fund
Fund Balance		1,396,799	
Total Special Revenue Fund	**$381,680**	**$1,551,799**	**4392 mill**
Total Revenue (-) Expenditures Special Revenue Fund	**$381,680**	**$1,551,799**	
Revenues (-) Expenditures CIP Fund	**$1,467,596**	**$0**	

City of Miami Gardens

FY 2008-2009 Annual Budget

Stormwater Utility Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Other			
Fund Balance Forward	466,915	0	
Stormwater Fees	3,268,404	3,395,000	70k REUs @ $4ea
Stormwater Grant		100,000	
Misc Revenues	300	300	
Interest	25,000	25,000	
Total Stormwater Fund	**$3,760,619**	**$3,520,300**	
Total Revenues Special Revenue Fund	**$3,760,619**	**$3,520,300**	

City of Miami Gardens

FY 2008-2009 Annual Budget

Stormwater Utility Fund

Expenditures

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	194,532	504,982	
Overtime	3,000	3,000	
Special Pay	2,000	4,200	
Fringe Benefits			
FICA	26,625	38,953	
Retirement	33,281	49,741	
Life and Health Insurance	16,163	98,947	
Workers' Compensation	27,793	34,161	
ICMA Deferred	2,500	5,454	
Operating Expen/Expenses			
Professional Services	1,221,721	1,075,520	Cleaning contracts for canals, other
Other Contracted Services	4,300	4,000	
GF Overhead Chg	196,254	140,836	5.6% Indirect overhead charge
Travel & Per Diem	2,000	2,000	
Education & Training	2,000	1,500	
Communications and Freight	1,299	0	
Postage	1,700	9,000	
Legal Advertising	1,500	6,200	
Utilities	10,000	3,000	
Rentals and Leases	2,000	5,000	
Transfer to GSF - IT	21,513	18,753	
Transfer to GSF - City Hall	146,050	104,204	
Transfer to GSF - Fleet	32,373	38,746	
Transfer to Capital Projects Fund	334,882		
Transfer to GSF - Insurance	9,668	14,366	
Transfer to GSF - Purchasing	14,339	4,792	
Office Supplies		1,500	
Operating Supplies	2,000	2,000	
Road Materials & Supplies	1,500	5,000	
Books, Publications, and Dues	1,500	1,500	
Other Operating Expenses	2,100	1,700	
Fee Collection Commission	95,000	95,000	
Small Tool & Equip	1,500	21,700	
TF Overhead Chg	99,609	272,286	
Capital Outlay			
Machinery & Equipment	781,577	23,000	
Small Projects	50,000	100,000	
Debt Service - Interest	418,341	409,695	County Stormwater Bonds
Debt Service - Principal		247,779	
Working Capital Reserve		171,785	
Total Stormwater Utility Fund	**$3,760,619**	**$3,520,300**	**Millage Equivalent = .**
Total Expenditures Stormwater Utility Fund	**$3,760,619**	**$3,520,300**	
Revenue / Expenditures Stormwater Utility Fund	**$0**	**$0**	

City of Miami Gardens

FY 2008-2009 Annual Budget

Community Development Block Grant Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
CDBG Funds	1,000,000	1,786,330	New HUD allocation ($1.366m) + Carryover
Hurricane Recovery OCED Grant	1,075,000	1,700,000	New allocation ($1.4m) + Carryover
EDI - Business Renovation	123,750	123,750	Balance of grant
Program Revenue	200,000		
Misc/Interest		1,200	
Other non-Operating			
Fund Balance		227,072	
Total CDBG Fund	**$2,398,750**	**$3,838,352**	
Total Revenues CDBG Fund	**$2,398,750**	**$3,838,352**	

City of Miami Gardens

FY 2008-2009 Annual Budget

Community Development Block Grant Fund

Expenditures

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	169,535	222,204	
Other Salaries and Wages			
Overtime	500		
Special Pay	3,000	4,305	
Fringe Benefits			
FICA	12,132	17,374	
Retirement	13,267	25,524	
Life and Health Insurance	12,550	26,956	
Workers' Compensation	3,061	4,462	
ICMA Deferred Comp	2,000	2,225	
Operating Expen/Expenses			
Professional Services	325,784		
Other Contracted Services	638,073		
Overhead Charge to Gen. Fund	19,971		
Travel & Per Diem	3,000	2,500	
Education & Training	5,000	3,000	
Communications and Freight	2,801	1,500	
Postage	4,300	500	Direct mailouts regarding program activity
Legal Advertising	3,000	1,500	Action plan (2), hearings (2),amendments
Rentals and Leases	3,500	1,500	
Repayment to Gen Fund for $1 House	120,000		
Transfer to GSF - IT	20,086	2,000	
Transfer to GSF - City Hall	51,547		
Transfer to GSF - Fleet	0		
Transfer to GSF - Insurance	0		
Insurance			
Printing & Binding	5,950	2,000	Action Plan, Brochures, etc.
Transfer to GSF - Purchasing	33,266		
Office Supplies	2,500	2,000	
Other Operating Expenses	4,000		
Books, Publications, and Dues		300	
Capital Outlay			
HUD Business Dist. Revitalization	247,500	100,000	
OCED Recovery Grant	313,375		
Façade Grant Program	123,427		
Project Reserve	255,625	3,418,502	
Total CDGB Fund	**$2,398,750**	**$3,838,352**	**Millage Equivalent =**
Total Expenditures CDBG Fund	**$2,398,750**	**$3,838,352**	
		303,050	
Revenues / Expenditures CDBG Fund	**$0**	**$0**	

City of Miami Gardens

FY 2008-2009 Annual Budget

S.H.I.P. Grant Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
SHIP Funds	613,090	613,000	City's allocation
Program Revenue			
Misc			
Fund Balance	300,000	284,320	
Total SHIP Fund	**$913,090**	**$897,320**	
Total Revenues SHIP Fund	**$913,090**	**$897,320**	

City of Miami Gardens

FY 2008-2009 Annual Budget

S.H.I.P. Grant Fund

Expenditures

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Personnel Services			
Regular Salaries and Wages	46,000	53,472	
Overtime	500		
Special Pay	100	315	
Fringe Benefits			
FICA	5,000	4,252	
Retirement	4,800	5,267	
Life and Health Insurance	3,000	1,925	
Workers' Compensation	700	257	
Operating Expen/Expenses			
Professional Services			
Other Contracted Services	545,050		
Overhead Charge to Gen. Fund			
Travel & Per Diem	400	2,000	
Education & Training			
Postage			
Utilities			
Rentals and Leases			
Communications and Freight			
Legal Advertising		2,500	
Transfer to GSF - IT			
Transfer to GSF - City Hall			
Transfer to GSF - Fleet			
Transfer to GSF - Insurance			
Insurance			
Printing & Binding			
Transfer to GSF - Purchasing			
Office Supplies		6,000	
Operating Supplies			
Books, Publications, and Dues			
Other Operating Expenses	100		
EDI Business Grants			
Capital Outlay			
Project Reserve	307,440	821,332	
Total SHIP Fund	**$913,090**	**$897,320**	**Millage Equivalent = .1985 mill**
Total Expenditures SHIP Fund	**$913,090**	**$897,320**	
Revenues/Expenditures SHIP Fund	**$0**	**$0**	

City of Miami Gardens

FY 2008-2009 Annual Budget

L.E.T.F. Trust Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Confesticated Funds	16,900		State Law Prohibits Estimating Revenue
Interest			
Fund Balance		16,900	
Total LETF Fund	**$16,900**	**$16,900**	
Total Revenues LETF Fund	**$16,900**	**$16,900**	

City of Miami Gardens

FY 2008-2009 Annual Budget

L.E.T.F. Trust Fund

Expenditures

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Operating Expen/Expenses			
Operating Supplies			
Capital Outlay			
Working Capital Reserve		16,900	
Total LETF Fund	**$0**	**$16,900**	**Millage Equivalent =**
Total Expenditures LETF Fund	**$0**	**$16,900**	

Revenues (-) Expenditures L.E.T.F. Fund	**$16,900**	**$0**

City of Miami Gardens

FY 2008-2009 Annual Budget

Debt Service Fund

Revenues

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
Transfer in - Police		2,853,426	
Transfer in - Recreation		430,196	
Transfer in - Code Enforcement		79,708	
Transfer in - Crossing Guards		12,650	
Transfer in - PW-Admin		100,891	
Transfer in - PW-KMGB		13,554	
Transfer in - PW-Streets		275,276	
Transfer in - Development Svcs-Planning		8,772	
Transfer in - Development Svcs-Building		147,222	
Transfer in - Capital Projects Fund		594,028	
Transfer in - IT GSF		101,605	
Transfer in - City Hall GSF		312,733	
Transfer in - City Hall GSF -County Loan		351,830	
Transfer in - Fleet GSF		2,115	
Transfer in - Non-Departmental		100,000	
Total Debt Service Fund		**$5,384,006**	
Total Revenues Debt Service Fund	**$0**	**$5,384,006**	

City of Miami Gardens

FY 2008-2009 Annual Budget

Debt Service Fund

Expenditures

	REVISED 08 Budget	MANAGER'S 09 Budget	Notes
$5.6M Principal Payment		1,323,779	
$5.6M Interest payment		142,111	
$2.5M Principal Payment		833,333	
$2.5M Interest payment		43,333	
$14.4M Principal Payment		498,061	
$14.4M Interest payment		579,438	
$7.5M Principal Payment		248,777	
$7.5M Interest payment		253,866	
$4.7M Principal Payment		895,502	
$4.7M Interest payment		113,975	
County Debt Payment		351,830	
$2M Interest Payment		100,000	
Total Debt Service Fund		**$5,384,006**	
Total Expenditures Debt Service Fund	**$0**	**$5,384,006**	

Revenues (-) Expenditures Debt Service Fund	**$0**	**$0**

City of Miami Gardens

Revenue Manual

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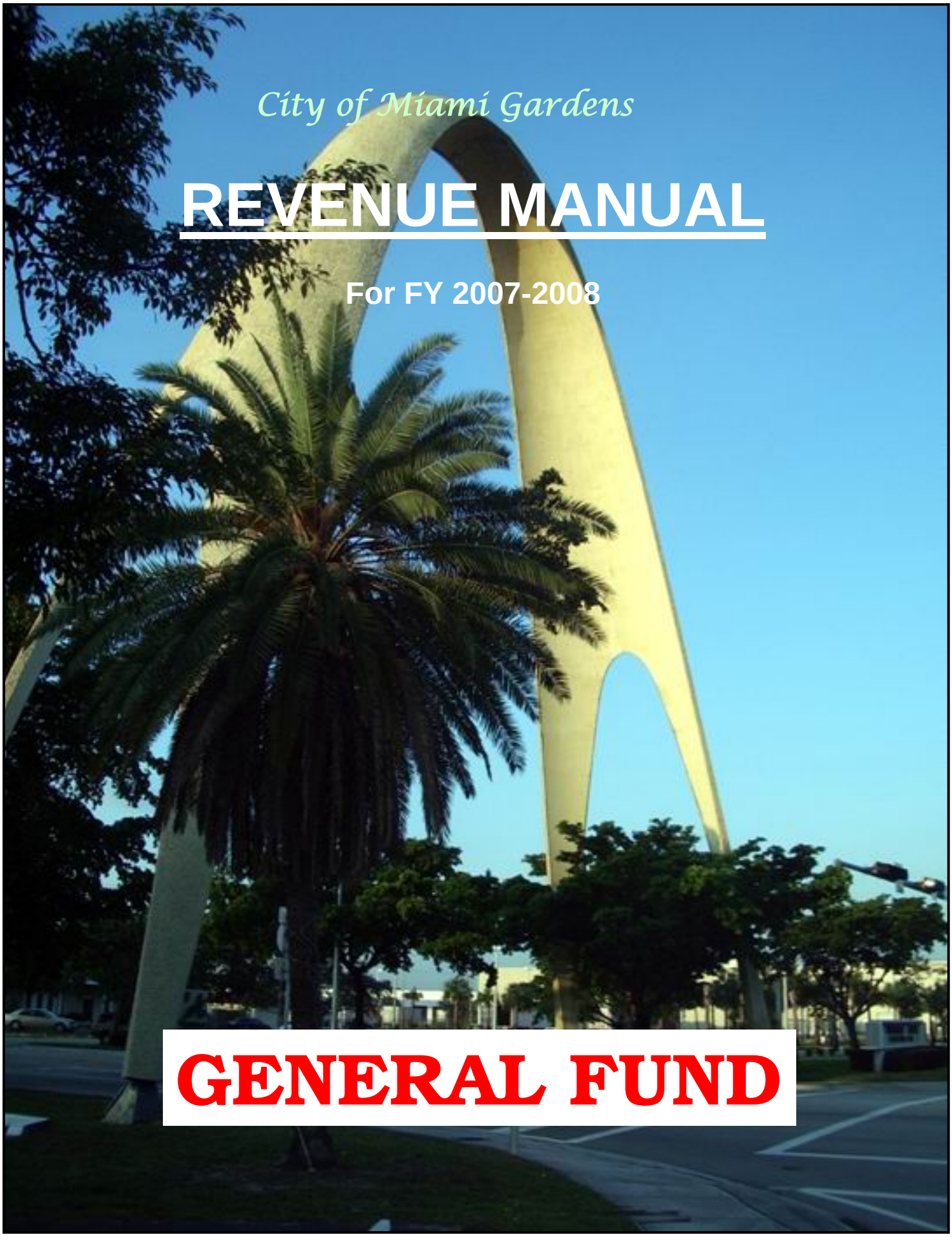


City of Miami Gardens

REVENUE MANUAL

For FY 2007-2008

GENERAL FUND

Ad Valorem or Property Tax

Revenue Description

An ad valorem tax (or property tax) is a levy against the taxable value of real and personal property. Prior to October 1 of each fiscal year, the City Council sets the millage rate for the tax. One mill equals $1 of tax per $1,000 of taxable assessed value. The millage rate is applied to the most recent taxable assessed value as provided by the Miami-Dade Council Property Appraiser.

Taxable assessed value equals total assessed value less any allowable exemptions, such as the $25,000 for Homestead exemption, additional Senior Citizen exemption, and/or disability exemptions.

Example:	Assessed Value	$100,000
	Less Homestead exemption	$ 25,000
	Taxable Value	$ 75,000

Tax rate = $5.1402 per $1,000 of taxable value, thus:
$75,000/1,000 = $75 x $5.1402 = $385.52 (tax bill)

Legal Basis for Revenue

Florida Constitution, Article VII, Section 9
Laws of Florida, Chapter 200
Florida Statutes §116.211
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2004-19-35 (Senior Exemption)
City of Miami Gardens Resolution 2007-135-642

Special Requirements

Cities, counties and school boards are authorized to levy property taxes up to a total of 10 mills each. The 10 mill cap can be exceeded by a voter referendum for capital projects. This voted millage is not counted towards the 10 mill cap. Special districts may also have taxing authority independent of the general government(s) in which they conduct business such as hospital districts, drainage districts and similar quasi-governmental organizations. These millages vary according to their individual enabling legislation.

In addition to the 10 mill cap, state law regulates the process and amount of millage levied each year. The Truth in Millage Act (TRIM) regulates the process for setting the annual millage and for determining the "roll-Back rate" or the rate of millage required to yield the same dollar amount of revenue received in the prior period. All proposed increases in annual millage must be calculated from the roll-back rate.

Fund/Account Number

General Fund
01-00-00-311-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Payment is made directly to Miami-Dade County Tax Collector either by the property owner, or through the owner's mortgage company. Payment is made annually from November to March each year. Payments made prior to March are eligible for a discount as follows: 4% if paid in November, 3% if paid in December, 2% if paid in January, 1% if paid in February. Payments made after March are subject to penalty.

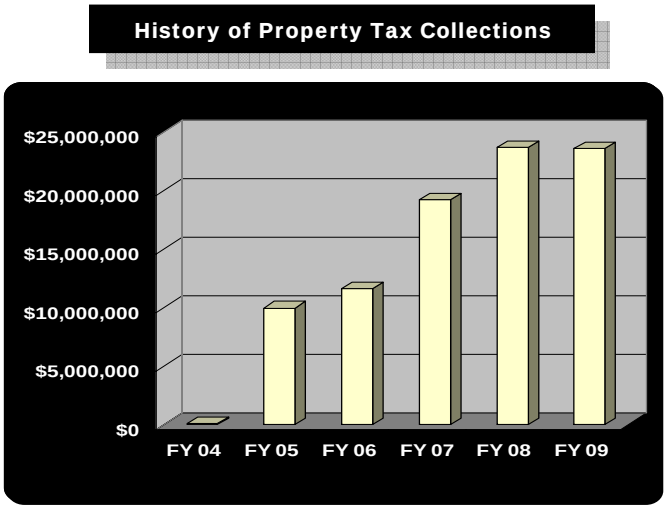
Basis for Budget Estimate

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

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$54,591*	
FY 05	$9,951,396	n/a
FY 06	$11,635,651	16.92%
FY 07	$19,180,662	64.84%
FY 08**	$23,679,387	23.45%
FY 09***	$23,608,249	-0.30%

** Prior to FY-05, property tax receipts were retained by Miami-Dade County to cover "services" provided to the City.
** Estimated
*** Budget



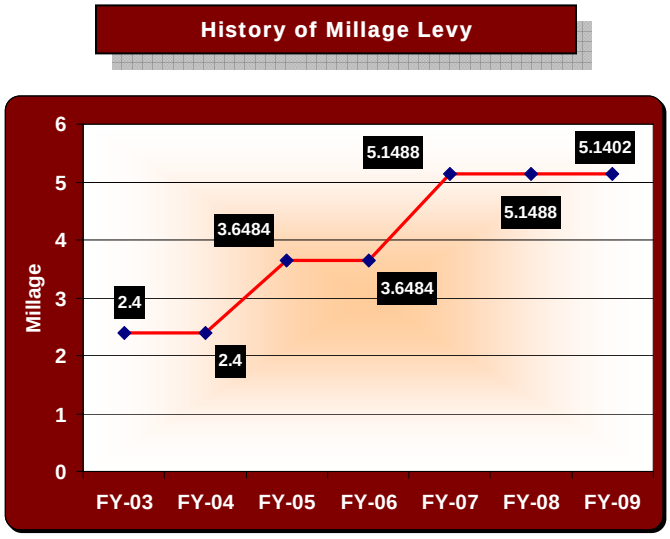
Discussion

Upon incorporation, the City inherited the prior set Miami-Dade County un-incorporated rate of 2.4 mills. This rate was in place for the 5 month period of the City's existence in FY 2003 and was re-adopted for FY 2004.

Finding this rate insufficient to accomplish the improvements desired by the community, the City Council raised the rate to 3.6484 for FY 2005. The rate was lowered to 3.6384 mills for FY 2006.

During FY 2006, the City Council voted to start its own police department and subsequently raised the millage to 5.1488 to cover the transition costs for FY 2007. This rate was maintained for FY 07-08.

For FY 2009, the City Council adopted the calculated roll-back rate of 5.1402.



Electric Franchise Revenue

Revenue Description

Revenue is derived from a fee levied on all electrical service within the corporate limits of the City of Miami Gardens. Fee was levied by the Miami-Dade Board of Commissioners under a 1989 franchise agreement between Miami-Dade County and Florida Power & Light Corporation granting the utility the non-exclusive right to serve the area. In 2007, the City and Miami-Dade County entered into an interlocal agreement transferring the collected fees to the City effective upon the City's incorporation in 2003 until the end of the current franchise agreement. At that time, the City will negotiate its own franchise agreement.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
Miami-Dade County Ordinance 89-81
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
Interlocal Agreement between Miami-Dade County and the City of Miami Gardens, Resolution 2007-96-603

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-313-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Franchise fee is 6% of the total revenues less permit fees and ad valorem taxes paid by FP&L from the sale of electricity. Payment is made directly to Florida Power & Light which remits it to Miami-Dade County. Miami-Dade County, in turn, remits it to the City once a year.

Basis for Budget Estimate

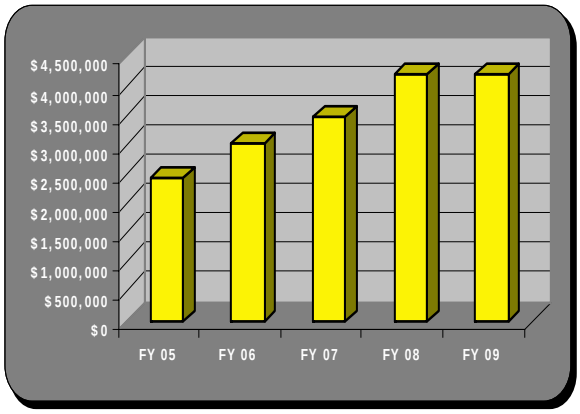
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of new construction.

Collection History

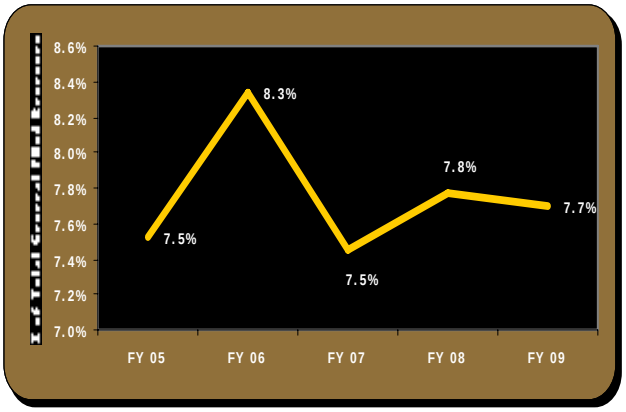
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$2,423,973	
FY 06	$3,015,219	24.4%
FY 07	$3,477,481	15.3%
FY 08*	$4,188,860	20.5%
FY 09*	$4,200,000	0.3%

* Estimated

History of Electric Franchise Fee Collections



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



Discussion

The electric franchise tax is moderate sized revenue for the City and a vital component to the operation of the General Fund. While the he tax has grown steady over the past four years, it has declined as a percentage of total General Fund Revenues. This is due in large part to the relative increase in millage as a primary source of financing.

Because electric use is partially the function of weather, there is always an unknown factor in estimating for budget purposes. In addition, a major hurricane can interrupt service for an extended period of time, also affecting revenues. In addition, the fuel adjustment charge on the electric bill has risen dramatically, affecting the tax collected.

Gas Franchise Fee

Revenue Description
Revenue is derived from a fee levied on all natural service within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under a 1989 franchise agreement between the City of Miami Gardens and NUI Utilities awarding a non-exclusive franchise for the utility to offer service within the corporate limits.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2004-04-20
Contract between City of Miami Gardens and NUI Utilities

Special Requirements
None

Fund/Account Number
General Fund
01-00-00-313-400-00

Use of Revenue
General Fund, unrestricted.

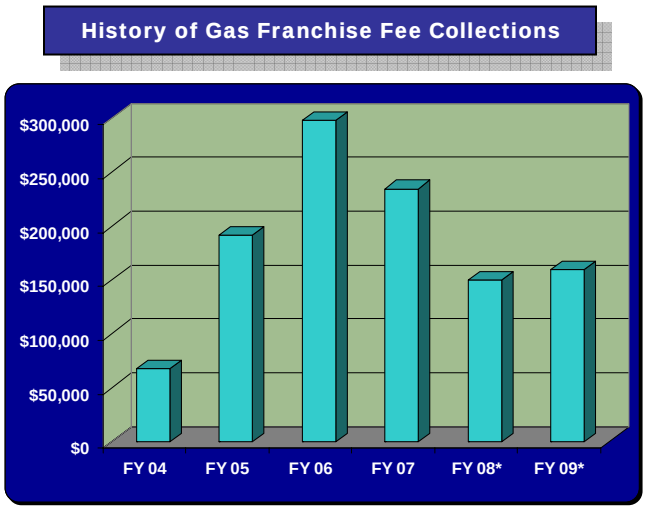
Method/Frequency of Payment
The Gas Franchise fee is 10% of the total revenues from the sale of natural gas. Payment is made directly by the customer to NUI Utilities (A.K.A. City Gas), which remits it monthly to the City.

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

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$68,016	
FY 05	$191,895	182.1%
FY 06	$297,989	55.3%
FY 07	$234,798	-21.2%
FY 08*	$150,000	-36.1%
FY 09*	$160,000	6.7%

* Estimated



Discussion

The gas franchise fee is one of several franchise fee revenues for the City. Currently, the City has only one provider, NUI Utilities, also known as City Gas. Gas is not a large component of the local power scene, thus the revenues are rather modest. The largest users of gas are the City industrial sector. Because gas use is partially the function of weather as with electric, there is always an unknown factor in estimating for budget purposes.

Solid Waste Franchise Fee

Revenue Description

Revenue is derived from a fee levied on all commercial solid waste disposal service providers that do business within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under an ordinance adopted by City Council establishing non-exclusive franchises for commercial solid waste providers. The ordinance established a 15% fee on the total billing of franchisees for business conducted within the City. The fee is collected monthly from each provider. For FY 2008, the City has 12 active franchise agreements.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2004-03-19
Franchise agreements between the City and various providers.

Special Requirements

State statutes provide an exemption for solid waste that is recycled such as curbside recycling and for debris deposited in separate construction and demolition landfills, and other recycling activities.

Fund/Account Number

General Fund
01-00-00-313-700-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Franchise fee is 15% of the total company's gross sales from commercial garbage collection within the City of Miami Gardens. Payment is made directly to the City by each franchisee on a monthly basis.

Basis for Budget Estimate

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

Discussion

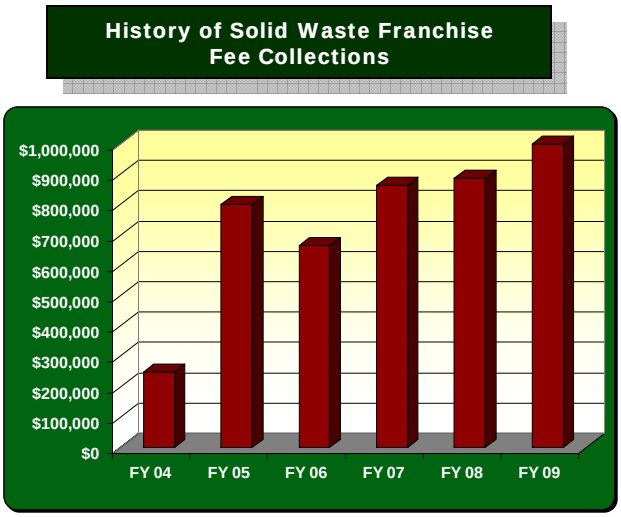
The solid waste franchise fee is one of several franchise fee revenues for the City. Currently, the City has 12 providers. The City's franchise fee is 15% of gross revenues; this is in addition to Miami-Dade County's 17% franchise fee. This later fee will eventually be reduced and/or eliminated as the County pays off solid waste bonds for which the fee was pledged.

The fee applies to all haulers of commercial solid waste within the City. This includes routine commercial garbage collection as well as commercial roll-off containers.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease*
FY 04	$248,254	
FY 05	$800,869	222.6%
FY 06	$667,007	-16.7%
FY 07	$863,951	29.5%
FY 08	$888,000	2.8%
FY 09	$1,000,000	12.6%

* Estimated



Electric Utility Tax

Revenue Description
Revenue is derived from a tax on all electric Utility Service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue
Florida Statutes §166.231-.236
Miami Dade County Code of Ordinances §29-36
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-314-100-00

Use of Revenue
General Fund, unrestricted.

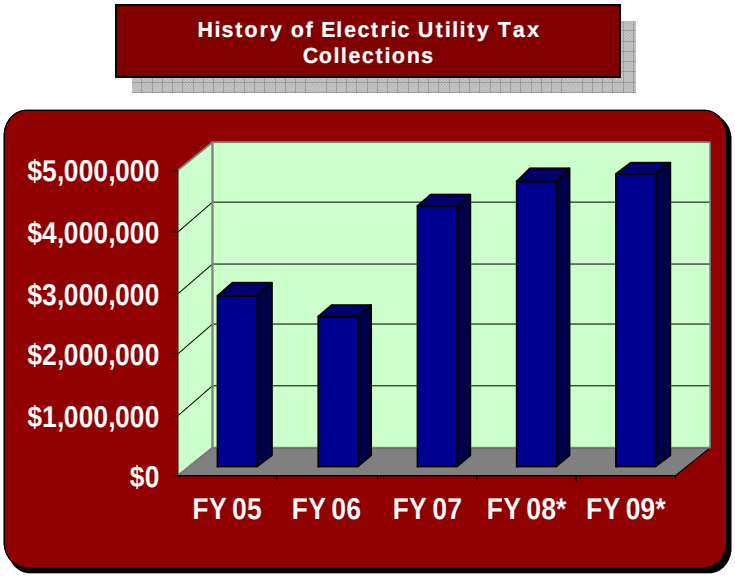
Method/Frequency of Payment
Tax is collected by the respective Florida Power & Light and remitted to the County, and in turn, the County remits it to the City monthly after deducting the City's pro-rata share of the County's Q.N.I.P. bond payment.

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

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$2,818,967	
FY 06	$2,462,561	-12.64%
FY 07	$4,280,928	73.84%
FY 08*	$4,700,000	9.79%
FY 09*	$4,800,000	2.13%

* Estimated



Discussion
The electric utility tax is one of several utility tax revenues for the City. Currently, the City collects utility tax

from water, electric and gas utilities operating within the City and a rate of 10% of the customer's bill. The tax is moderately large revenue for the general fund and is of generally low volatility. It can be affected by weather and positively by new construction and increased fuel adjustment charges. It is this latter two factors that has driven the steady increase in the City's collections over the past four years.

Water Utility Tax

Revenue Description
Revenue is derived from a tax on all water utility service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue
Florida Statutes §166.231-.236
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-314-300-00

Use of Revenue
General Fund, unrestricted.

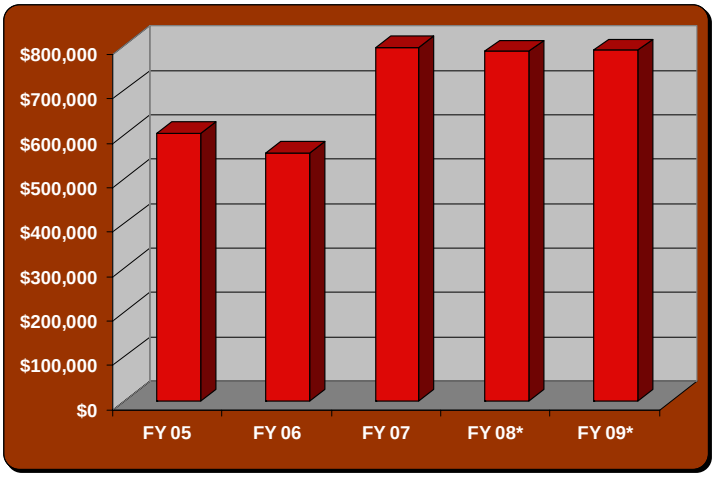
Method/Frequency of Payment
Tax is collected by one of three water utilities that serve residents and businesses within the City: City of North Miami Beach, City of Opa Locka or Miami-Dade County Water and Sewer Department. North Miami Beach and Miami-Dade County remit the revenue to the City on a monthly basis. The City of Opa Locka remits their collections to Miami-Dade County who in turn, remits it to the City.

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

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$603,834	
FY 06	$559,457	-7.35%
FY 07	$796,199	42.32%
FY 08*	$787,390	-1.11%
FY 09*	$790,000	0.33%

* Estimated



Discussion
The electric utility tax is one of several utility tax revenues for the City.

Currently, the City collects utility tax from water, electric and gas utilities operating within the City and a rate of 10% of the customer's bill. The tax is moderately large revenue for the general fund and is of generally low volatility. It can be affected by weather and positively by new construction. It is this latter factor that has driven the steady increase in the City's collections over the past four years.

Gas Utility Tax

Revenue Description
Revenue is derived from a tax on all natural and propane service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue
Florida Statutes §166.231-.236
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-314-400-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Tax for natural gas sales is collected by the City's lone provider of natural gas, NUI Utilities, also know as City Gas. LP gas utility tax is collected by Miami-Dade County and is supposed to be remitted to the City on a periodic basis. The County has informed us that they have no way to allocate this revenue to the cities and thus have kept it.

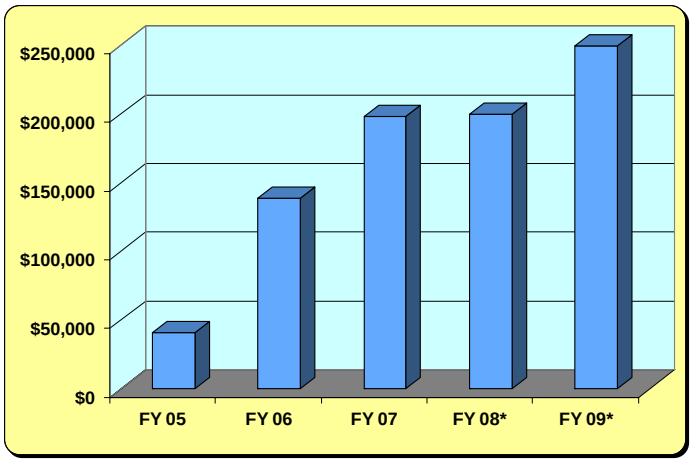
Basis for Budget Estimate
Estimate of natural gas tax revenue for budgeting purposes is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction. Currently, LP gas tax revenue is estimated at zero.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$41,083	
FY 06	$138,673	237.5%
FY 07	$198,653	43.3%
FY 08*	$200,000	0.7%
FY 09*	$250,000	25.0%

* Estimated

History of Gas Utility Tax Collections



Discussion
The gas utility tax is one of several utility tax revenues for the City. Currently, the City collects utility tax from water, electric

and gas utilities operating within the City. The tax is minor revenue for the General Fund and is of generally low volatility. It is affected by new construction. The drop in revenue for FY 05 is due to a misclassification of the revenue by our outside finance firm. Records are not sufficient to restate.

Local Communications Services Tax

Revenue Description

The Communications Services Tax was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium.

The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

A county or municipality may, by ordinance, levy a local communications tax. The City levies the maximum rate of 5.22%.

Legal Basis for Revenue

Florida Statutes Chapter 202
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2003-02

Special Requirements

A city cannot levy the maximum rate and also require that the provider obtain building permits. Miami Gardens does not require such permits.

Fund/Account Number

General Fund
01-00-00-314-510-00

Use of Revenue

General Fund, unrestricted. Miami Gardens has pledged this revenue as security on several revenue bond issues.

Method/Frequency of Payment

Tax is collected by the State of Florida Department of Revenue who has the sole authority to audit the providers. The collections are remitted to the City on a monthly basis..

Basis for Budget Estimate

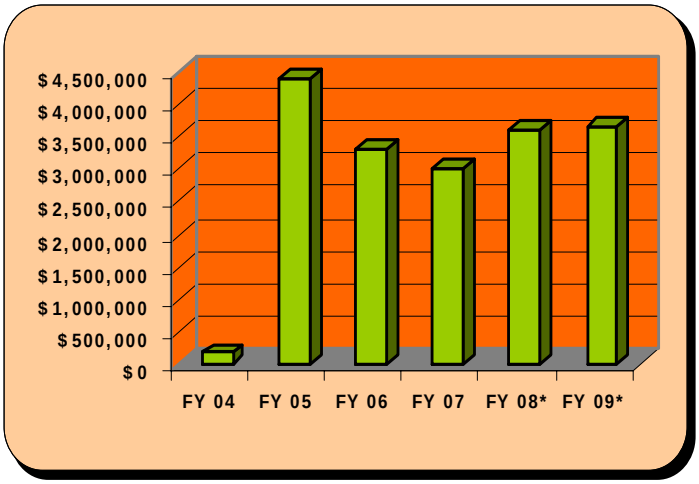
Estimate of communications services tax revenue for budgeting purposes is made by the State Department of Revenue; however, the City has found their estimated to be far in excess of actual collections. Budget estimates are now made by staff based on actual remittance experience.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$180,069	
FY 05	$4,392,713	2339.46%
FY 06	$3,313,754	-24.56%
FY 07	$2,995,664	-9.60%
FY 08*	$3,592,122	19.91%
FY 09*	$3,650,000	1.61%

* Estimated

History of Communications Services Tax Collections



Discussion

The Communications Services Tax has been one of the more difficult revenues for the City since its inception. Using the State's published estimates for Miami Gardens caused us to overestimate revenue by 100% where State estimates were in the $5 million range and actual collections were in the $2.5 million range. Upon investigation, it was determined that many of the local providers were miscoding their remittances to the state and the revenue was being diverted to Miami-Dade County instead of Miami Gardens.

The City and Miami-Dade County entered into an interlocal agreement whereby the County would give the City the amount of the State estimate and the City would transfer to the County all revenue directly collected by the State. This agreement expired at the end of FY 2005-2006. At that time, staff budgeted an amount that was reflective of the actual revenue received. Since that date at the City's request, the State has been undertaking audits of the providers within the City and revenue has significantly increased.

Local Business License Tax (Formerly Occupational License)

Revenue Description

The Local Business Tax is levied by cities and counties for the privilege of conducting or managing any business, profession, or occupation within its jurisdiction. Tax proceeds are considered general revenue to the local government. The Business Tax is not a regulatory fee and does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination or inspection.

Legal Basis for Revenue

Florida Statutes Chapter 205
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinances 2003-01, 2004-08-24, 2004-20-36, 2005-05-43, 2006-02-83, 2007-06-112 and 2007-18-124.

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-321-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The Business License Tax is collected by the City's Code Enforcement Department. Tax bills are mailed to all current license holders in August of each year with an effective date of October 1st. Businesses starting during the year must obtain the license prior to opening or face penalties. There is no prorating of the tax for mid-year licenses.

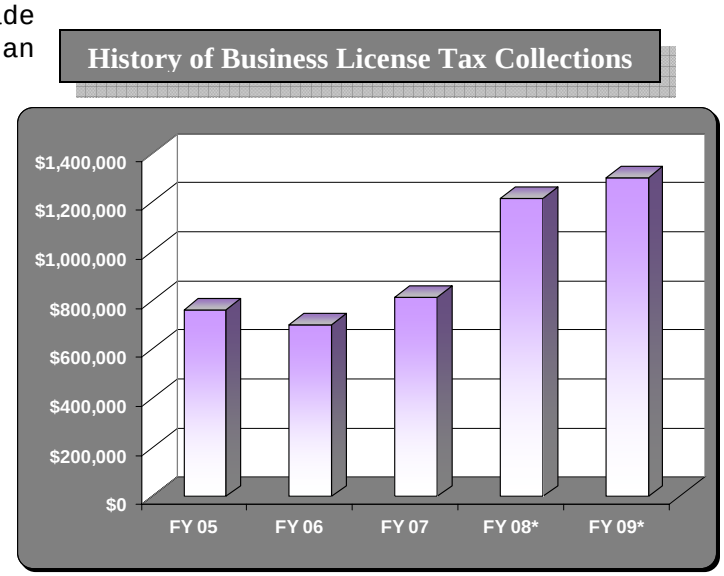
Basis for Budget Estimate

Estimate for the business license tax is made by staff based on current holders and an anticipated new business activity.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$22,962	
FY 05	$761,313	3215.53%
FY 06	$701,176	-7.90%
FY 07	$811,926	15.79%
FY 08*	$1,214,965	49.64%
FY 09*	$1,300,000	7.00%

* Estimated



Discussion

The business license tax is moderate-sized City revenue. After incorporation, Miami Gardens adopted the rate schedule of the City of Miramar as its schedule. In FY 2008, the City began an aggressive program to visit all businesses for compliance. This has resulted in a significant increase in collections. This program will continue into FY 2009.

Business Tax Schedule

For the purposes of this section, inventory shall mean the average selling value of annual inventory owned by the business, exclusive of excise tax. License tax fees for the following business occupations and/or professions are hereby levied and imposed as follows, provided that no license or combination of licenses for a single entity at a single business location shall exceed thirty thousand dollars ($30,000.00).

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

A

(10)	ABSTRACT, TITLE, TITLE INSURANCE, PROP CLOSING . . .	150.00
(20)	ACTIVITY COORDINATORS/DIRECTORS - RECREATION . . .	100.00
(30)	ADOLESCENT/TEEN RECREATION CENTERS . . .	100.00
(40)	ADVERTISING-PRODUCTS AND SERVICES . . .	100.00
(50)	AMBULANCE SERVICE . . .	100.00
(60)	AMUSEMENT CENTERS . . .	200.00
(70)	AMUSEMENT CENTERS 1 TO 25 MACHINES . . .	200.00
(80)	AMUSEMENT CENTERS 26 TO 50 MACHINES . . .	300.00
(90)	AMUSEMENT CENTERS 51 TO 75 MACHINES . . .	450.00
(100)	AMUSEMENT CENTERS 76 TO 100 MACHINES . . .	500.00
(110)	AMUSEMENT CENTERS OVER 100 MACHINES-EACH MACHINE . . .	7.00
(120)	AMUSEMENT MACHINES-DISTRIBUTORS . . .	125.00
(130)	AMUSEMENT MACHINES-EACH MACHINE AS ACCESSORY USE . . .	30.00
(140)	AMUSEMENT PARK PER MACHINE . . .	100.00
(150)	AMUSEMENT PARKS 1 . . .	100.00
(160)	ANIMAL GROOMING . . .	100.00

(170)	ANIMAL-CLINIC/HOSPITAL . . .	100.00
180)	(OPEN)	
(190)	(OPEN)	
(200)	ANIMAL-KENNEL . . .	200.00
(210)	ANSWERING SERVICE . . .	100.00
(220)	ANTIQUE SHOP . . .	125.00
(230)	APARTMENT EACH UNIT	6.00
(240)	ARCHERY/GUN RANGES . . .	100.00
(250)	ARMORED CAR SERVICES . . .	100.00
(260)	ASTROLOGERS/CLAIRVOYANTS . . .	150.00
(270)	AUCTION COMPANIES/STORE . . .	700.00
(280)	AUCTIONEERS . . .	40.00
(290)	AUTO DEALER RENTAL CARS 1 TO 25 . . .	100.00
(300)	AUTO DEALER RENTAL-EACH ADDITIONAL CAR OVER 25 . . .	9.00
(303)	AUTO DEALER NEW PLUS PER $1,000.00 OR FRACTION OF INVENTORY (Max $5,000.00)	200.00 13.00
(305)	AUTO DEALER USED PLUS PER $1,000.00 OR FRACTION OF INVENTORY(Max $5,000.00)	200.00 13.00
(310)	AUTO DETAILING . . .	100.00
(320)	AUTO DRIVING SCHOOL . . .	100.00
(330)	AUTO PAINT AND BODY . . .	80.00
(340)	AUTO SHIPPING AGENCY . . .	100.00
(350)	AUTO TAG AGENCIES . . .	60.00
(360)	AUTO WRECKING . . .	80.00
(370)	BAKERY'S - AS ACCESSORY USE . . .	100.00

B

(380)	BAKERY'S - RETAIL . . .	100.00

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

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

C

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

(890)	CREDIT BUREAUS . . .	100.00

D

(900)	DATA PROCESSING - SERVICE AGENCY . . .	125.00
(910)	DATA PROCESSING - SOFTWARE DEVELOPMENT . . .	150.00
(920)	DEALERS - SECONDHAND FIREARMS . . .	200.00
(930)	DEALERS - SECONDHAND GOODS/CONSIGNMENT . . .	125.00
(940)	DELIVERY SERVICES . . .	100.00
(950)	DELIVERY SERVICES - PER EACH VEHICLE . . .	20.00
960)	DIALYSIS CENTERS . . .	200.00
(970)	DISC JOCKEY (SEE ENTERTAINMENT) . . .	100.00
(980)	DRESSMAKING AND ALTERATIONS . . .	100.00
(990)	DRY CLEANING PLANT . . .	100.00
(1000)	DRY CLEANING PLANT PICKUP STATION . . .	100.00

E

(1010)	ELECTRIC LIGHT AND POWER COMPANIES . . .	500.00
(1020)	EMPLOYMENT AGENCIES . . .	125.00
(1030)	ENTERTAINMENT - MOBILE (CLOWN, MAGICIAN ETC) . . .	100.00
(1040)	ESCORT SERVICE . . .	300.00
(1050)	EXPRESS COMPANIES - INTRASTATE BUSINESS ONLY . . .	225.00
(1060)	EXTERMINATORS . . .	125.00

F

(1070)	FINANCIAL INSTITUTIONS-BANKS AND TRUST COMPANIES . . .	250.00
(1080)	FINANCIAL INSTITUTIONS-BUILDING AND LOAN ASSOC . . .	250.00
(1090)	FINANCIAL INSTITUTIONS-MONEY LENDERS EXCEPT BANKS . . .	250.00
(1100)	FINANCIAL INSTITUTIONS-MORTGAGE LOAN COMPANY	200.00
(1110)	FINANCIAL INSTITUTIONS-PERSONAL FINANCE CO. . . .	250.00
(1120)	FIRE EXTINGUISHER SERVICES . . .	125.00

(1130)	FLEA MARKET . . .	1,500.00
(1140)	FLORIST . . .	100.00
(1150)	FUNERAL HOME . . .	250.00
(1160)	FURNITURE REFINISHERS . . .	100.00

G

(1170)	GAS COMPANIES-SELLING BOTTLED GAS . . .	100.00
(1180)	GAS COMPANIES-SELLING THRU PIPELINE . . .	400.00
(1190)	GOLF COURSE . . .	400.00
(1200)	GOLF-DRIVING RANGES/MINIATURE GOLF . . .	120.00
(1210)	GRAVEL, SAND, SOD, DIRT - SALES . . .	100.00

H

(1220)	HALLS FOR HIRE . . .	150.00
(1230)	HEALTH CLUBS . . .	125.00
(1240)	HOME HEALTH CARE SERVICES . . .	100.00
(1250)	HOSPITALS UP TO 50 BEDS . . .	375.00
(1260)	HOSPITALS - EACH BED OVER 50 . . .	5.00
(1270)	HOTELS, LODGING HOUSES AND MOTELS-PER ROOM . . .	4.00
(2690)	HOUSE CLEANING (See 2690 WINDOW AND HOUSE CLEANING)	

I

(1280)	(OPEN)	
(1290)	(OPEN)	
(1300)	IMPORT AND/OR EXPORT COMPANY . . .	125.00
(1310)	INSTRUCTIONAL CLASSES . . .	125.00
(1320)	INSURANCE ADJUSTER-EACH . . .	60.00
(1330)	INSURANCE AGENCY OFFICE-LOCATED IN CITY . . .	125.00
(1340)	INSURANCE AGENT-EACH . . .	80.00

(1350)	INSURANCE COMPANIES . . .	200.00
(1360)	INSURANCE-TITLE (WITH AN OFFICE) . . .	125.00
(1370)	INTERIOR DECORATORS . . .	120.00

J

(1380)	JANITORIAL . . .	125.00

L

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

M

(1500)	MACHINE SHOPS . . .	50.00
(1510)	MAIL ORDER BUSINESSES . . .	125.00
(1520)	MAINTENANCE COMPANIES . . .	125.00
(1530)	MANUFACTURE & MANUFACTURING 1-10 PEOPLE . . .	150.00
(1540)	MANUFACTURE & MANUFACTURING 11-25 PEOPLE . . .	100.00
(1550)	MANUFACTURE & MANUFACTURING OVER 25 PEOPLE . . .	200.00
(1560)	MANUFACTURE & MANUFACTURING-EA TRUCK IF TRANSPORTING . . .	50.00
(1570)	MARBLE AND GRANITE WORKS . . .	100.00
(1580)	MASSAGE SALONS . . .	125.00

(1590)	MEDICAL CLINICS . . .	200.00
(1600)	MEDICAL/DENTAL LABS . . .	200.00
(1610)	MERCHANTS, RETAIL	200.00
	PLUS PER $1,000 OR FRACTION INVENTORY (MAX - $6,000)	13.00
(1630)	MERCHANTS WHOLESALE	150.00
	PLUS PER EA $1,000 OR FRACTION INVENTORY (MAX - $30,000)	0.75
1650)	MESSENGER SERVICE . . .	60.00
(1660)	MESSENGER SERVICE- EACH VEHICLE . . .	20.00
(1670)	MICRO FILM STORAGE . . .	150.00
(1680)	MOBILE HOME PARK . . .	300.00
1690)	MOBILE HOME SALES . . .	150.00
(1700)	MONUMENTS AND TOMBSTONES . . .	100.00
1710)	MOTION PICTURE THEATRE 500-1,000 SEATS . . .	375.00
(1720)	MOTION PICTURE THEATRE 1000 SEATS . . .	450.00
(1740)	MOTION PICTURE THEATRE - CANDY AND POPCORN CONCESSION . . .	40.00
(1750)	MOVING COMPANY W/STORAGE . . .	150.00
(1760)	MUSIC/RECORDING STUDIO . . .	120.00

N

(1770)	NEWSPAPER PUBLISHERS BUREAU AGENCY . . .	125.00
(1780)	NEWSPAPER PUBLISHERS DAILY . . .	200.00
(1790)	(OPEN)	
(1800)	NEWSPAPERS PUBLISHED WKLY,SEMI-MONTH OR MONTHLY . . .	120.00
(1810)	NEWSSTANDS . . .	50.00
(1820)	NIGHT CLUB . . .	400.00
(1830)	NURSERIES TREES/PLANTS . . .	100.00

P

(1840)	PACKERS OR SHIPPERS . . .	100.00

(1850)	PACKING HOUSES . . .	80.00
(1860)	PARCEL DROP SERVICE . . .	100.00
(1870)	PARCEL/MESSENGER DELIVER . . .	60.00
(1880)	PARCEL/MESSENGER DELIVER PER VEHICLE . . .	10.00
(1890)	PARKING LOTS 1 TO 25 CARS . . .	100.00
(1900)	PARKING LOTS OVER 26 CARS . . .	125.00
(1910)	PAWNBROKERS . . .	400.00
(1920)	(OPEN)	
(1930)	PHOTO LAB . . .	125.00
(1940)	PHOTOGRAPHERS . . .	100.00
(1950)	PHOTOGRAPHERS STUDIO - ACCESSORY USE . . .	125.00
(1960)	PHOTOGRAPHY STUDIOS . . .	100.00
1970)	PIANO TUNERS . . .	40.00
(1980)	PRINTING . . .	125.00
(1990)	PRIVATE SCHOOLS LESS THAN 50 PUPILS . . .	100.00
(2000)	PRIVATE SCHOOLS MORE THAN 50 PUPILS . . .	150.00
(2010)	PRODUCTION STUDIO . . .	150.00
(2020)	PROFESSIONALS - EACH . . .	120.00
(2030)	PROMOTERS . . .	250.00

R

(2040)	REAL ESTATE BROKER WITH NO AGENTS . . .	120.00
(2041)	REAL ESTATE BROKER WITH 2 - 4 AGENTS . . .	175.00
(2042)	REAL ESTATE BROKER WITH 5 - 25 AGENTS . . .	225.00
2043)	REAL ESTATE BROKER WITH 26 - 60 AGENTS . . .	325.00
(2044)	REAL ESTATE BROKER WITH OVER 60 AGENTS . . .	525.00

(2050)	REAL ESTATE PROPERTY MGMT . . .	125.00
(2060)	OPEN	
(2070)	RENTAL CLOTHING/UNIFORMS . . .	125.00
(2080)	RENTAL FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT . . .	125.00
(2090)	REPAIR WATCH AND JEWELRY . . .	100.00
(2100)	REPAIR - APPLIANCES AND ELECTRONICS . . .	100.00
(2110)	REPAIR - AUTOMOTIVE . . .	125.00
(2120)	REPAIR - BUSINESS MACHINES . . .	100.00
(2130)	REPAIR - HEAVY EQUIPMENT . . .	125.00
(2140)	REPAIR - MISCELLANEOUS . . .	100.00
(2150)	REPRODUCTION - XEROX PHOTOCOPY . . .	100.00
(2160)	RESEARCH LABORATORIES . . .	150.00
(2170)	RESTAURANTS 0 TO 25 SEATS . . .	100.00
(2180)	RESTAURANTS 26 TO 100 PERSONS . . .	200.00
(2190)	RESTAURANTS 101 OR MORE . . .	300.00
(2200)	RESTAURANTS DRIVE IN . . .	100.00
(2210)	RETIREMENT ADULT LIVING 1 TO 25 BEDS . . .	150.00
(2220)	RETIREMENT ADULT LIVING OVER 26 BEDS . . .	300.00
(2230)	RINKS - SKATING, ROLLER . . .	200.00

S

(2240)	SALES OFFICE NO STOCK . . .	100.00
(2250)	SALESPERSON . . .	100.00
(2260)	SANITATION PER TRUCK . . .	100.00
(2270)	SECRETARIAL SERVICE . . .	150.00
(2280)	SECURITY COMPANIES . . .	125.00
(2290)	SEPTIC TANK CLEANING . . .	150.00
(2300)	SERVICE STATIONS/FUEL-BASE . . .	100.00

(2310)	SERVICE STATIONS/FUEL-EACH ADDITIONAL PUMP . . .	5.00
(2320)	SIGN SHOPS . . .	125.00
(2330)	SNACK BARS AS ACCESSORY USE . . .	60.00
(2340)	STORAGE 1-50 UNITS FOR RENT . . .	150.00
(2350)	STORAGE 51-OVER UNITS FOR RENT . . .	300.00
(2360)	STORAGE WAREHOUSE . . .	120.00
(2370)	STORAGE-BLASTING MATERIALS . . .	2,000.00
(2380)	SWIMMING POOL MAINTENANCE . . .	125.00
(2390)	SWIMMING POOL MAINTENANCE-EACH TRUCK . . .	20.00

T

(2400)	TANNING SALONS 1 TO 5 UNITS . . .	100.00
(2410)	TANNING SALONS (AS ACCESSORY USE) . . .	50.00
(2420)	TANNING SALONS-EACH ADDITIONAL UNIT OVER 5 UNITS . . .	10.00
(2430)	TATTOO PARLOR . . .	150.00
(2440)	TAX PREPARATION SERVICE . . .	150.00
(2450)	TAXICABS (OFFICE ONLY) . . .	100.00
(2460)	(OPEN)	
(2470)	TAXIDERMISTS . . .	60.00
(2480)	TELECOMMUNICATION SERVICES . . .	100.00
(2490)	TELEMARKETING SALES . . .	100.00
(2500)	TELEPHONE COMPANIES . . .	300.00
(2510)	TELEVISION AND RADIO STATION . . .	200.00
(2520)	TOWING SERVICE (WRECKING, HAULING, SALVAGE) . . .	80.00
(2530)	TRANSPORTATION PRIVATE SCHOOL - EACH VEHICLE . . .	50.00
(2540)	TRAVEL AGENCY . . .	125.00

(2550)	TRUCKING OR TRANSPORT CO . . .	150.00
(2560)	TRUCKING OR TRANSPORT CO-PER EACH TRUCK . . .	40.00
(2570)	TRUCK/TRAILER RENTAL OR LEASING . . .	150.00
(2580)	TRUCK/TRAILER RENTAL OR LEASING-EACH VEHICLE . . .	20.00

U

(2590)	UNCLASSIFIED . . .	120.00
(2600)	UNIFORM SERVICE (TOWEL, LINEN, DIAPER) . . .	125.00
(2610)	UPHOLSTERER . . .	100.00

V

(2620)	VEHICLE LEASING CO . . .	150.00
(2630)	VEHICLE SHOWROOM-NEW VEHICLES . . .	150.00
(2640)	VEHICLE SHOWROOM-USED VEHICLES . . .	200.00
(2650)	VEHICLE UPHOLSTERY/TOP SHOP . . .	125.00
(2660)	VEHICLES WINDOW TINTING . . .	125.00
(2670)	VENDING DISTRIBUTOR . . .	125.00
(2680)	VENDING - EACH MACHINE AS ACCESSORY USE . . .	30.00
	FOR EACH ADDITIONAL MACHINE FROM 2 TO 30	12.00
	FOR EACH ADDITIONAL MACHINE FROM 31 TO 100	10.00
	FOR EACH ADDITIONAL MACHINE FROM 101 TO 99,999	8.00

W

(2690)	WINDOW AND HOUSE CLEANING . . .	80.00

Certificate of Use Fee

Revenue Description
Revenue is derived from a fee charged annually for each business within the City. The certificate of Use process is used to ensure that each business is operating in accordance with the City's zoning laws. Annually, each business is visited to determine that the uses at that particular location have not changed and are still allowed under the zoning code.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinances 2005-04-30 and 2005-04-42

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-322-001-00

Use of Revenue
General Fund, unrestricted.

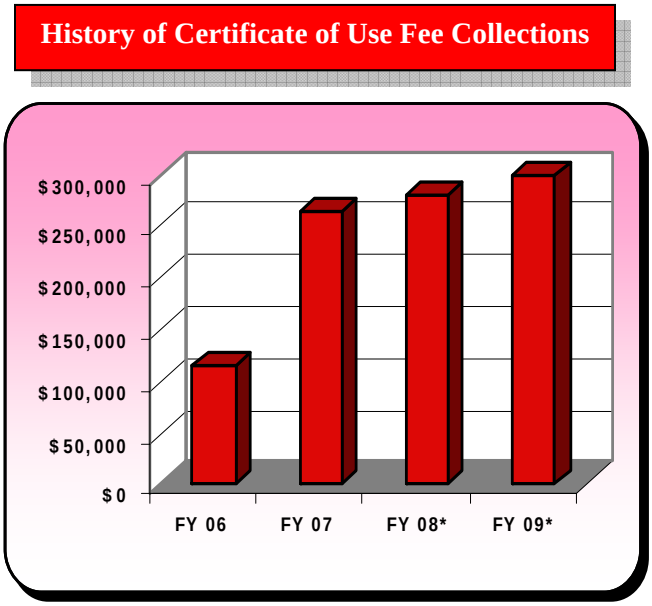
Method/Frequency of Payment
Tax is collected by the City yearly, with the renewal date established as January 1st.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by an estimate of new businesses.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$114,627	
FY 07	$262,836	129.30%
FY 08*	$280,000	6.53%
FY 09*	$300,000	7.14%

* Estimated



Discussion
Certificates of Use are a vital tool in assisting the City and its code enforcement and zoning departments by ensuring that improper land uses do not occur in the City. The program began in FY-06. The program to collect business licenses has also resulted

in a significant increase in Certificate of use collections.

Fee Schedule

New Application Fee $10.00

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

The following original fees shall be paid for all uses. The indicated renewal fee applies to those uses which are required to be renewed annually by Code or by Resolution. All non-renewable uses are issued permanent use certificates which shall remain valid for an unlimited time, unless revoked for cause, or abandoned, provided there is no change of use, ownership, or name, or that there is no enlargement, alteration or addition in the use or structure. An "up front" processing fee equal to 50% of the total C.U. fee shall be assessed at the time of filing an application. The processing fee is non-refundable but shall be credited towards the final C.U. fee.

RESIDENTIAL		Fee
	Apartments, hotels, motor hotels and all multiple family uses per building	
C003	4-50 units	$66.12
C021	51-100 units	78.66
C022	101-200 units	90.06
C023	201 or more units	102.60
C004	Private school, charter schools, day nursery, convalescent and	
C040	nursing home, hospital, Assisted Congregate	
C041	Living Facilities (ACLF) and developmentally	
	disabled home care	108.30
	Renewal	$57.00
C042	Home Office	28.50
Renewal		17.10

BUSINESS, WHOLESALE AND RETAIL		
C005	All uses, except the following:	
Per sq. ft. of business area		0.034
Minimum		108.30
Renewal		62.70
C006	Automobile, recreational vehicle, boat, truck, etc., rental or sales	108.30
from open lot or combination open lot and building		
Per sq. ft. of business area		0.034
Minimum		108.30
Renewal		182.40
C026	Change of owner of restaurant liquor/beer/wine/ in conjunction with restaurants, grocery stores, etc.	108.30
Renewal		62.70

		Fee	Renewal
UNUSUAL USES, SPECIAL PERMITS, BUSINESS AND INDUSTRIAL USE VARIANCES			
C009	All unusual uses, except the following:	251.94	191.52
A026	Churches	108.30	57.00
C010	Airports, commercial dumps permits, racetracks, stadiums	502.74	182.40
C011	Cabaret, nightclub, liquor package store	332.88	302.10
C012	Rock quarries, lake excavation and/or filling thereof	395.58	191.52
C013	Circus or carnival (per week) and special events	210.90	210.90
C014	Open lot uses	150.48	119.70
C032	Lot clearing, sub-soil preparation	125.40	114.00
Tent use		28.50	
AGRICULTURAL			
C027	All uses, except as otherwise listed herein	150.48	142.50

MAXIMUM FEE			
C500	The maximum fee for a CU provided no violation exists at time of CU.	718.20	NONE

CHANGE OF USE, BUSINESS OWNERSHIP OR NAME

When there is a change of use, business ownership, or name, the fee shall be the original fee listed for the use proposed.

REFUNDS

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

OCCUPANCY WITHOUT CU

ZDB1

(In violation) 180.12

plus a double CU fee

A069 **MP40** FAILURE TO RENEW CU(s) or Temporary Certificate of Use TCU(s) not renewed on or before the renewal or expiration date will be assessed a $171.00 violation fee plus a double CU or TCU TCC fee.

C024 M. CU AND TCU, INSPECTION FEE

When an inspection is necessary prior to the issuance of a CU or, TCU, an inspection fee of 67.55 shall be charged for each inspector who is required to make a field inspection. Temporary CUs will be charged at a fee equal to the final CU cost in addition to the inspection fee. This fee will be required regardless of the length of time the TCU is needed; up to ninety (90) days for CUs and up to sixty (60) days for TCUs.

C034 N. CU RE-INSPECTION FEE

When extra inspection trips are necessary due to 1) wrong address being given on call for inspection, 2) required corrections not being made or completed at time specified or 3) failure to provide access to the property or use, a fee of $67.55 for each inspector who must return shall be charged.

Landlord Permit Fee

Revenue Description
Revenue is derived from a permit required of all property owners who rent their property for residential use.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2005-04-52 and Resolution 2005-41-218

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-339-100-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Fee is paid directly to the City at the Code Enforcement. Fee is due upon application of the annual permit. Permit cycle is from April 1 to March 31.

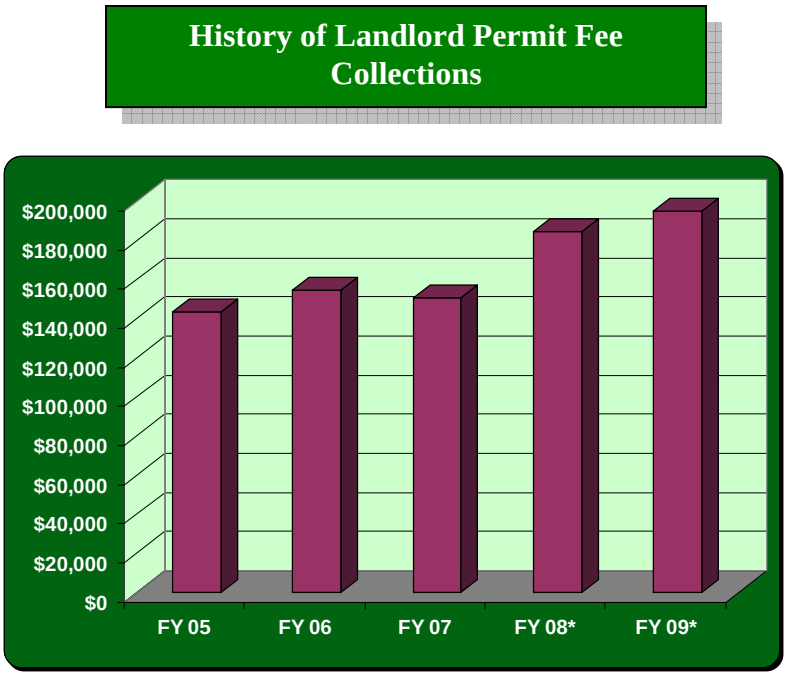
Basis for Budget Estimate
Estimate is a staff estimate based on historic collections and new construction.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$143,841	
FY 06	$154,832	7.64%
FY 07	$151,020	-2.46%
FY 08*	$185,000	22.50%
FY 09*	$195,000	5.41%

* Estimated

Discussion
The landlord permit was initiated by the City as a means to control property maintenance by absentee landlords. As part of the process, the City inspects each rental property annually to ensure that all property codes are being met.



Fee Schedule

Application Fee	$10.00
Single Family dwelling	$60.00 per year, per unit
Multi-Family dwellings with more than one unit	$50.00 first unit $25.00 each additional unit
Single-Family dwelling renewal	$45.00 (if no code violations)
Multi-Family Dwelling renewal	$35.00 first unit (if no code violations) $15.00 each additional unit
Re-Inspection Fee	$25.00
Ordinance Violation (Civil)	$250.00 per day
Ordinance Violation (Criminal)	$500.00 + 60 days Jail per day
Late Fee	Fee due April 1st. After April 1st, 10% for April plus %5 for each month of delinquency thereafter until paid. Max. penalty 25% of fee due.

Lien Fees

Revenue Description
Revenue is derived from a fee levied on all requests for reductions/releases of liens and pending lien information. This later information is provided by the City's Code Enforcement department to the public, to realtors and to other closing agents. The fees are designed to recover the actual cost for providing this specialized service.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City Ordinance 2004-12-28

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-341-101-00

Use of Revenue
General Fund, unrestricted.

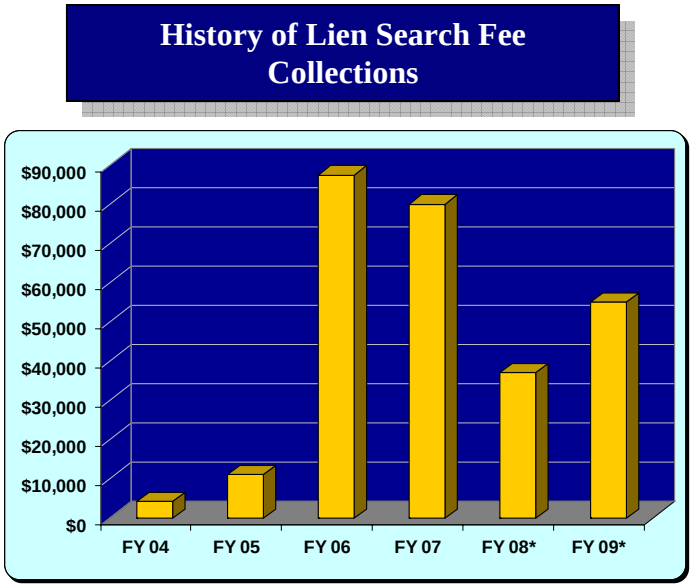
Method/Frequency of Payment
Fee is paid in advance to the City's Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of the coming real estate market.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$4,275	
FY 05	$11,005	157.43%
FY 06	$87,374	693.95%
FY 07	$79,954	-8.49%
FY 08*	$37,000	-53.72%
FY 09*	$55,000	48.65%

* Estimated



Discussion

The lien release and search fees are revenues designed to recover the cost of this specialized service. It grew significantly during the real estate boom of the 2006 and 2007 and has declined

significantly since the local development economy has come to a halt.

Fee Schedule

Lien Search Fees	
Response within 24 hours	$50.00
Response within seven (7) days	$25.00
Lien Reduction/Release of Lien	$250.00

Bid Specification Charge

Revenue Description
Revenue is derived from the sale of certain bid plans and contract specifications to potential bidders. The fee varies and is designed to cover the cost of reproducing said plans. Fee varies to reflect the actual cost to the City of reproducing the plans and specifications.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
Where plans and specifications are available in PDF form, the makes them available on DemandStar where they are free to members.

Fund/Account Number
General Fund
01-00-00-341-300-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Charge is paid at the time the plans and specifications are purchased from the Purchasing Office.

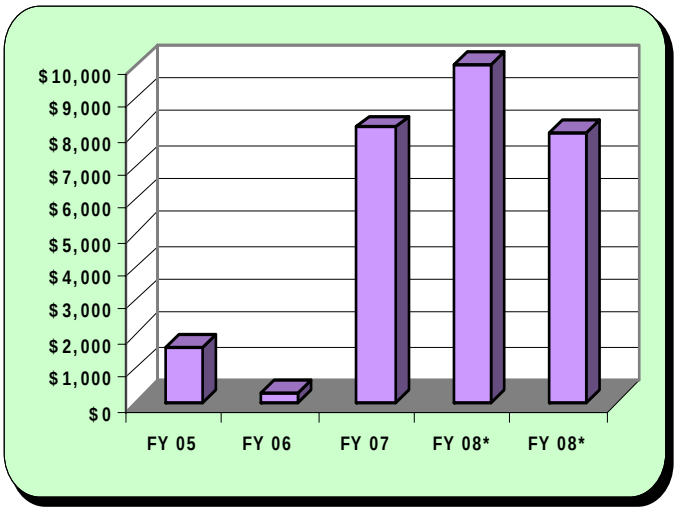
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City's staff based on historical trends and known projects for the coming fiscal year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$1,615	
FY 06	$245	-84.8%
FY 07	$8,136	3220.8%
FY 08*	$10,000	22.9%
FY 08*	$8,000	-20.0%

* Estimated

History of Bid Spec Charge Collections



Discussion
The Bid spec charge is minor revenue designed to recover the cost of this specialized service. Generally, the City

provides free bid documents through DemandStar; however, occasionally, the documents cannot be shared on Compact Disc and must be reproduced mechanically.

State Revenue Sharing

Revenue Description

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

• Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;

• Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);

• Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;

• Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than $6,000;

• Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;

• Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;

• Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

Legal Basis for Revenue

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132,92-184, 92-319, 93-233, 93-71, 94-2, 94-146,94-218, 94-353, 95-417.
Florida Statutes §218.23
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

For FY 2008, 27.34% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 77.66% in the General Fund as general revenue.

Fund/Account Number

General Fund
01-00-00-335-120-00

Use of Revenue
General Fund, unrestricted.

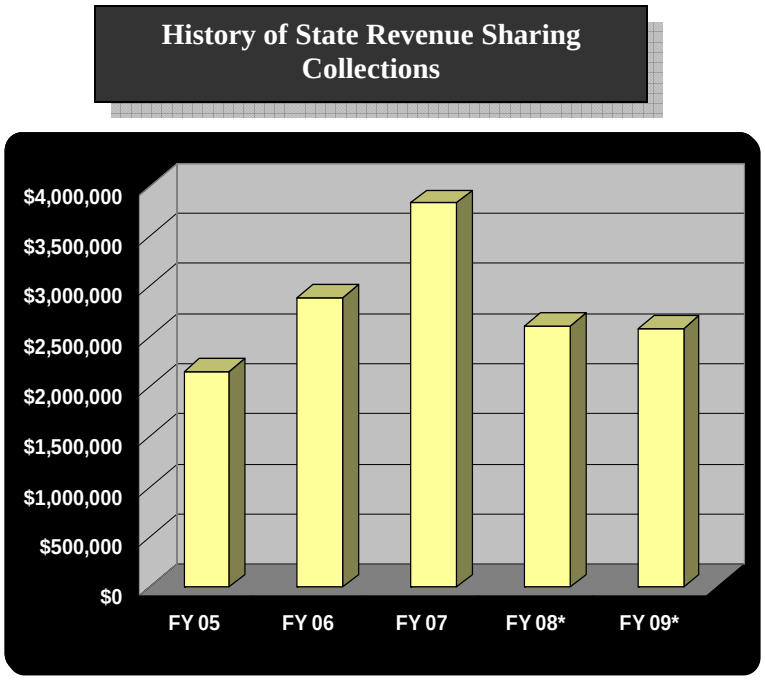
Method/Frequency of Payment
Revenue is received form the State on a monthly basis.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. The City historically has received 1% to 2% more than State estimates.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$2,144,147	
FY 06	$2,882,084	34.42%
FY 07	$3,826,368	32.76%
FY 08*	$2,602,652	-31.98%
FY 09*	$2,576,047	-1.02%

Estimate



Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It has showed a steady increase prior to FY-08. Because it is composed on sales, gas and other state collected revenues dependant on the economy, there has been a drastic reduction in FY-08 and FY-09. This revenue has already been cut by the State for FY-09 and another mid-year cut is likely.

Alcoholic Beverage Licenses

Revenue Description

The City is authorized to receive a portion of the State Alcohol License Fee collected by the Florida Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages. Revenue is collected and remitted to the City on an annual basis.

Legal Basis for Revenue

Florida Statutes §561.342; §563.02; §564.02; §565.02(1), (4)-(5); and §565.03
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-335-150-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Tax is paid annually manufacturers, distributors, vendors and sales agents of alcoholic beverages to the State of Florida Department of Professional Regulation and subsequently remitted to the City annually.

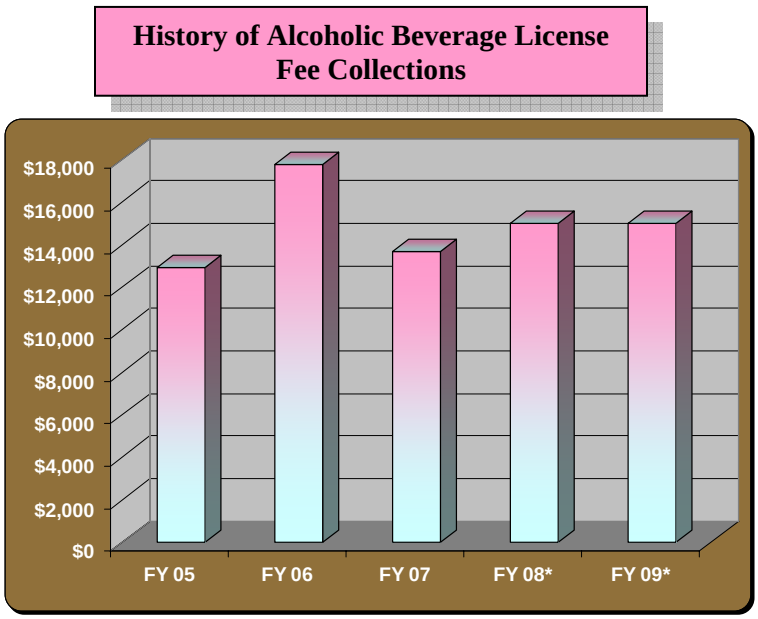
Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$12,913	
FY 06	$17,776	37.7%
FY 07	$13,648	-23.2%
FY 08*	$15,000	9.9%
FY 09*	$15,000	0.0%

* Estimated



Discussion

This is minor revenue that does not yet have a very predictable pattern. FY-04 data is unreliable due to a loss of detailed records and improper coding of revenue.

Half-Cent Sales Tax

Revenue Description

The 1/2-cent Sales tax is a state-shared revenue. In 1982, the local government half-cent sales tax program was created to provide an additional income for municipalities beyond ad valorem and utility taxes. Eligibility requirements are outlined in §218.63, F.S. as follows:

• Meet incorporation criteria in §165.061, F.S., and

• Meet millage limitation requirements outlined in §200.065, F.S.

Legal Basis for Revenue

Laws of Florida, Chapters 82-154, 83-299, 85-342, 86-166, 87-6, 87-101, 87-548, 87-239, 88-119, 90-93, 91-112, 92-319, 93-207, 94-245
Florida Statutes §218.63
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-335-180-00

Use of Revenue

The proceeds may be used for municipal-wide programs, municipal-wide property tax or utility tax relief or principal and interest payments on capital projects only.

Method / Frequency of Payment

The Department of Revenue distributes funds from the Local Government Half-Cent Sales Tax Clearing Trust Fund (created §218.61, F.S.) directly to the city by Electronic Fund Transfer (EFT). Payments are received by the City monthly.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. The City historically has received 2% to 3% more than State estimates.

Discussion

The ½-Cent Sales Tax is the second largest continuing source of revenue to the City's General Fund. While collections have steadily increased over the past five years, its percentage of total General Fund revenue has declined. This is due to the millage increases levied by the City in FY 2005 and FY 2007. This state-shared revenue has also been affected by the economic slowdown, but not to the extent of the State Revenue Sharing.

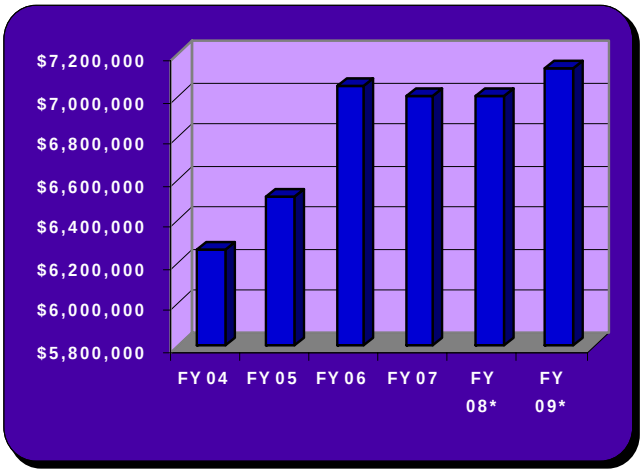
Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$6,267,062	
FY 05	$6,517,050	3.99%
FY 06	$7,054,689	8.25%
FY 07	$7,002,463	-0.74%
FY 08*	$6,998,779	-0.05%
FY 09*	$7,137,666	1.98%

* Estimated

History of ½-Cent Sales Tax as % of Total General Fund Revenue

History of ½-Cent Sales Tax Collections



County Local Business License Tax (Formerly County Occupational License)

Revenue Description

The County Local Business Tax is levied by Miami-Dade County for the privilege of conducting or managing any business, profession, or occupation within its jurisdiction. Tax proceeds are shared with the municipality in which the business is located, if applicable. All businesses with a city must have both a city and county business license in order to operate.

Legal Basis for Revenue

Florida Statutes Chapter 205.054-205.192
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-338-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The County Business License Tax is collected by Miami Dade County and remitted to the City on a monthly basis.

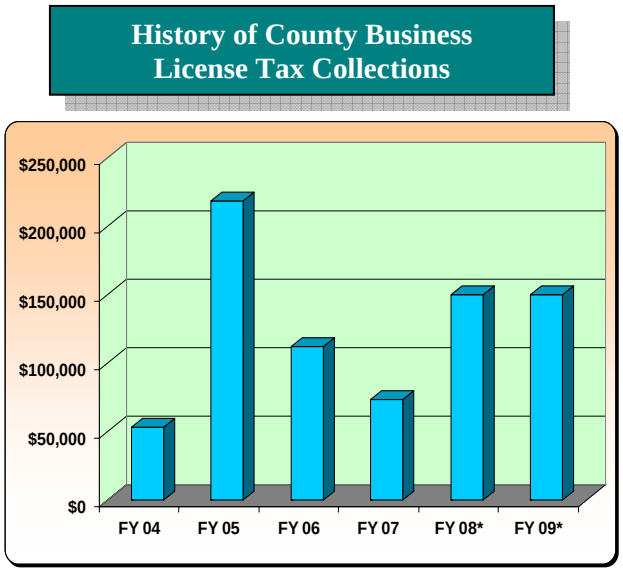
Basis for Budget Estimate

Estimate for the County Business License Tax is made by staff based historic trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$52,922	
FY 05	$218,750	313.3%
FY 06	$111,814	-48.9%
FY 07	$73,114	-34.6%
FY 08*	$150,000	105.2%
FY 09*	$150,000	0.0%

* Estimated



Discussion

The County Business License Tax is minor City revenue first received in FY-04. FY-04 figure is

unreliable as this revenue may have been misclassified upon receipt and records are no longer available to reconstruct exact receipts. Subsequent receipts seem to have leveled off at a consistent level.

General Fund Overhead Charges

Revenue Description

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

Legal Basis for Revenue

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

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-341-201-10 (Transportation Fund)
01-00-00-341-202-15 (Development Services Fund)
01-00-00-341-203-55 (General Services Fund)
01-00-00-341-204-11 (Stormwater Fund)
01-00-00-341-204-15 (Special Revenue Fund)
01-00-00-341-206-14 (CDBG Fund)
01-00-00-341-207-30 (Capital Projects Fund)

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers 1/12 of the total each month from the respective Fund to the General Fund.

Basis for Budget Estimate

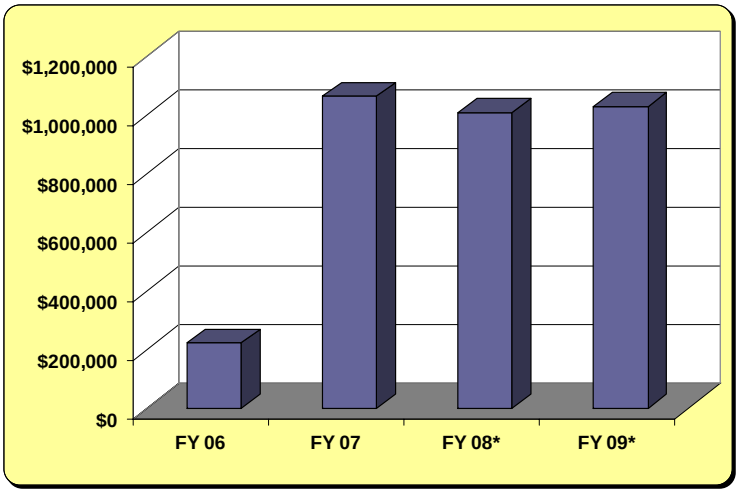
Estimate for the budget is based on 5.6% of the paying fund's non-capital expenditures proposed for the subsequent year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$222,191	
FY 07	$1,063,594	378.68%
FY 08*	$1,007,342	-5.29%
FY 09*	$1,028,427	2.09%

* Estimate

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



Discussion

The internal chargeback or cost allocation system was developed in order too ensure that all Funds paid their fair share of overhead costs. In this way, a more accurate financial picture of the Funds' operations can be portrayed. Changes in the collected levels generally reflect an increasing sophistication of the formula and the inclusion of additional components. Additional, the continued rapid growth in the City's organization since incorporation exaggerates the trend. This should level out in futures years as the police department is the last major expansion of service for the foreseeable future.

General Fund QNIP Charge

Revenue Description

As part of the City's incorporation, we are required to pay the County our proportionate share of previously issued Quality Neighborhood Improvement Program Bonds (QNIP). The City's share is $7,898,234 or a yearly payment of $618,337 until the year 2018. These bonds were originally issue for improvements to parks and streets and sidewalks. One-half of the bond payment is charged to the General Fund and one-half of the payment is charged to the Transportation Fund.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Charter, Article 9, Section 9.7
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-314-203-10

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers 1/12 of the total each month from the Transportation Fund to the General Fund.

Basis for Budget Estimate

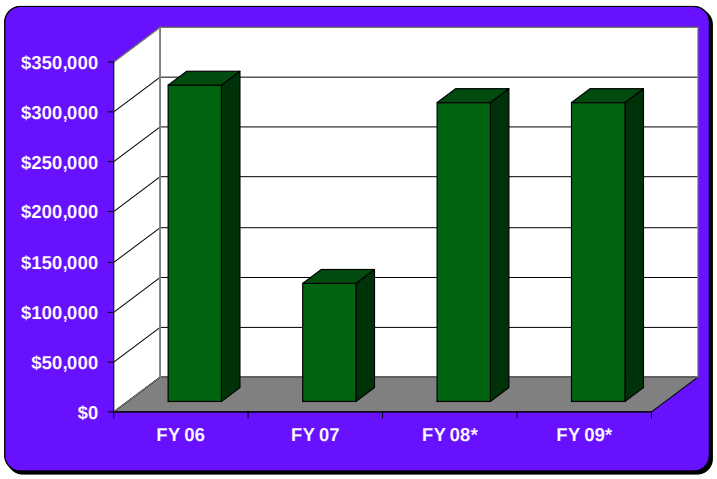
Budgeted amount is ½ of the Q.N.I.P. charge from the County as the original bond projects were divided between parks and public works.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$317,000	
FY 07	$118,274	-62.7%
FY 08*	$298,877	152.7%
FY 09*	$298,878	0.0%

* Estimate

History of the General Fund's QNIP Charge to the Transportation Fund



Discussion

The General Fund budgets for the entire payment to Miami-Dade County and the Transportation Fund reimburses the

General Fund for half the cost. The final transfer in 2018 will be $239,095.

CIP Project Management Charge

Revenue Description

As part of the City's on-going capital improvements program, the City occasionally issue bonds in order to undertake these improvements. The process of issuing the bonds and of accounting for them is a significant continuing expense involving the City's management, finance and legal department and the City outside auditors. In addition, the City must hire an actuary to calculate arbitrage in conjunction with such bonds in order to meet IRS requirements. In order to recapture these expenses, the City charges a one-time project management fee against each bond issue in the amount of 2 ½ percent of the bond proceeds.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-341-205-30

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers the fee upon issuance of the bond.

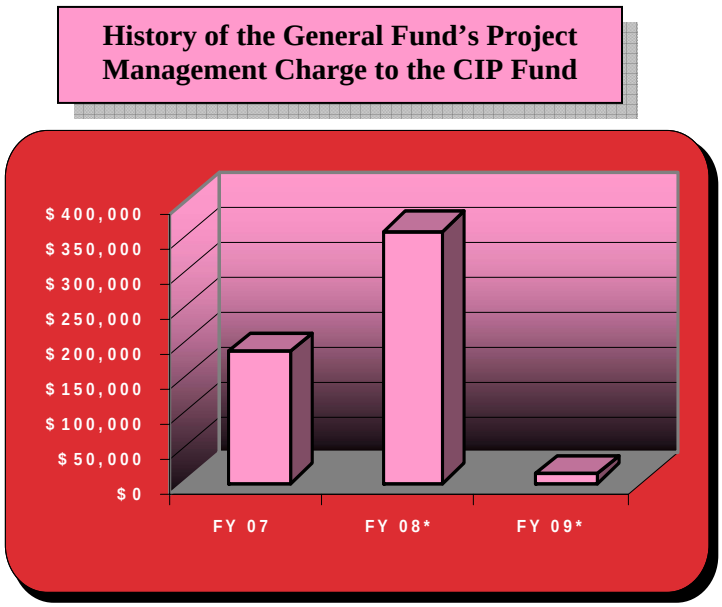
Basis for Budget Estimate

Estimate for the budget is based on 2.5% of the proceeds of any planned bond issue.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$187,500	
FY 08*	$360,000	92.00%
FY 09*	$12,500	-96.53%

* Estimate



Discussion

Since incorporation, the City has issued only two capital improvement bond issues. In 2005, the City issued a $7.5 million revenue bond and in 2007, the City issued a $14.4 million issue. The CIP

management charge was implemented in FY 2007 and applied retroactively to the $7.5 million issue. The FY-08 charge is for the FY 07 issue. It is the intention of the City to take this charge in the year in which the bond issue is sold.

Transfer from Special Revenue Fund

Revenue Description

During any particular year, the City is responsible for staging a number of special events. Because of the nature of the event or the attendance, there are opportunities for private sponsorship to help defray the cost of these events. Because these donations or sponsorships are for a particular purpose, the City accounts for these monies in the Special Revenue Fund. Then, either through a budget amendment, or through a budgeted transfer, these monies are transferred to the General Fund where the actual events are budgeted.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Donations are now received in the General Fund.

Fund/Account Number

General Fund
01-00-00-389-400-30

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers the fee upon adoption of the budget.

Basis for Budget Estimate

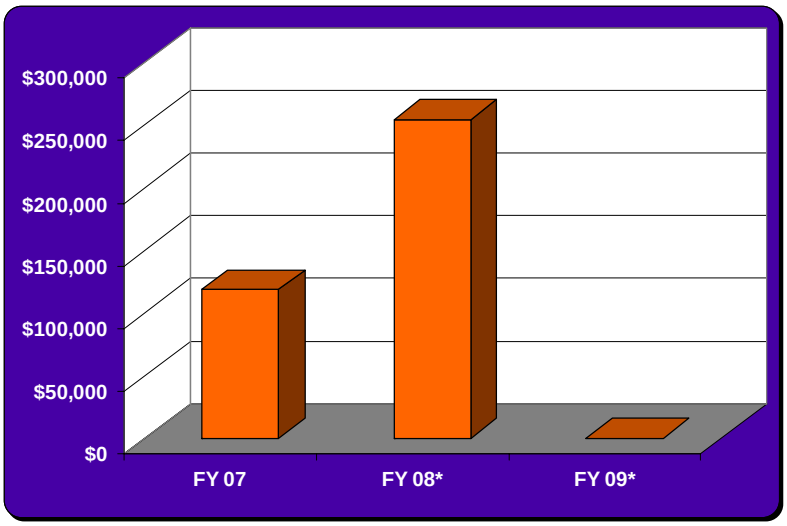
Estimate for the budget is based on historical donations for special events adjusted by any new information that may be available concerning new opportunities or increased efforts at sponsorships.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$118,854	
FY 08*	$255,000	114.5%
FY 09*	$0	-100.0%

* Estimate

History of Transfers of Donations from the Special Revenue Fund to the General Fund



Discussion

The City has begun to actively solicit donations and sponsorships for a number of special events and programs run by the City. The largest of these is the annual Jazz-in-the-Gardens festival. FY-09 will see a professional development firm work

on sponsorships. This is expected to greatly increase funds available to offset costs. In addition, numerous smaller events receive donations including the City Memorial Day breakfast, Festival of Carols celebration and the annual citywide picnic. Programs such as the Junior Council also receive periodic donations to support the program. Also for FY-09, the collection for and accounting for these funds has been moved to the general fund, thus there will no longer be a transfer.

Non-Criminal Traffic Fines

Revenue Description
Court costs and fees for civil traffic infractions as determined by statute with 25% to the General Fund of the State of Florida and 75% to the municipality that issued the ticket. These fees are collected by the Clerk of Courts for Miami-Dade County and the City's portion is remitted on a monthly basis.

Legal Basis for Revenue
Florida Statutes §1318.18 and §318.1215
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-359-001-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

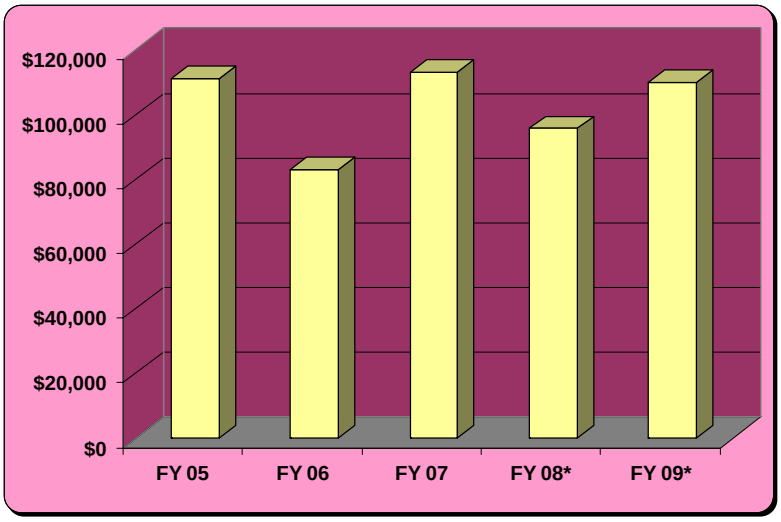
Basis for Budget Estimate
Estimate for the budget is based on historical receipts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$111,242	
FY 06	$83,194	-25.21%
FY 07	$113,326	36.22%
FY 08*	$95,850	-15.42%
FY 09*	$110,000	14.76%

* Estimate

History of Traffic Fine Revenue to the General Fund



Discussion
This revenue has been fairly stable over the past three years. However, with the start of the City's own police department, one of its main emphases will be traffic enforcement. We would expect this revenue to grow over the next few years.

Fees

The schedule of non-criminal traffic fines is as follows:

Mail-In Fines
Bicycle and Pedestrian $29.00
Non-Moving Violation $49.00
Moving Violation $89.00
Seat Belt Violation $49.00

Speeding *MPH Over Speed Limit*
1-9: $54
10-14: $129
15-19: $154
20-29: $179
30/More $279
Plus $4.25 for every mile over the speed limit

If the case goes to Court, the Judge can impose a fine of up to $500.

Parking Fines

The City receives a portion of all parking ticket violations written within its municipal borders. These fins are paid to the Miami-0Dade County Clerk of Court and remitted to the City monthly.

Legal Basis for Revenue

Florida Statutes §166.231, §318
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-359-002-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

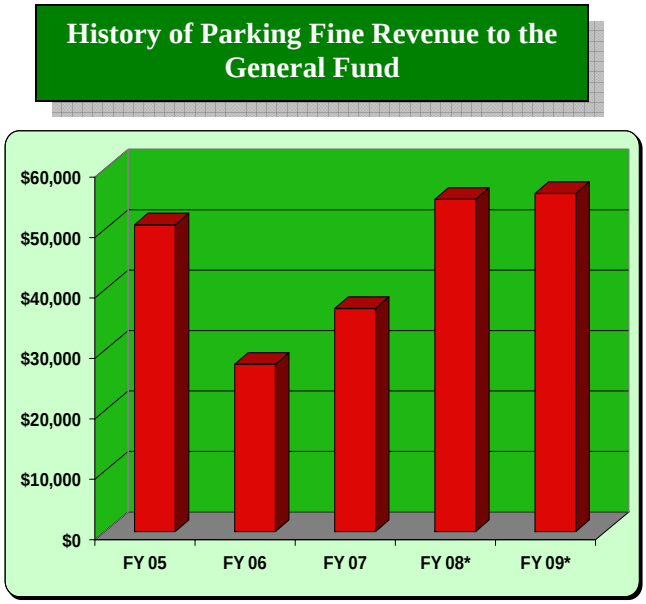
Basis for Budget Estimate

Estimate for the budget is based on historical receipts, trend analysis and any know or planned enforcement enhancements.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$50,704	
FY 06	$27,673	-45.42%
FY 07	$36,951	33.53%
FY 08*	$54,944	48.69%
FY 09*	$56,000	1.92%

* Estimate



Discussion

This revenue has been fairly stable over the past several years. The FY-05 figure is unreliable as there were numerous uncorrected coding errors in this total. However, with the start of the City's own police department, one of its main emphases will be traffic enforcement, including illegal parking in fire

lanes and handicapped spaces. We would expect this revenue to grow over the next few years.

School Crossing Guard Fines #1

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes (Traffic Code), must be returned to the local government in which the infraction occurred and be used for School Crossing guard expenses.

Legal Basis for Revenue

Florida Statutes §166.231, 318.21
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None. Funds must be used to fund a school crossing guard program.

Fund/Account Number

General Fund
01-00-00-359-004-00

Use of Revenue

General Fund. Funds must be used to fund a school crossing guard program.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

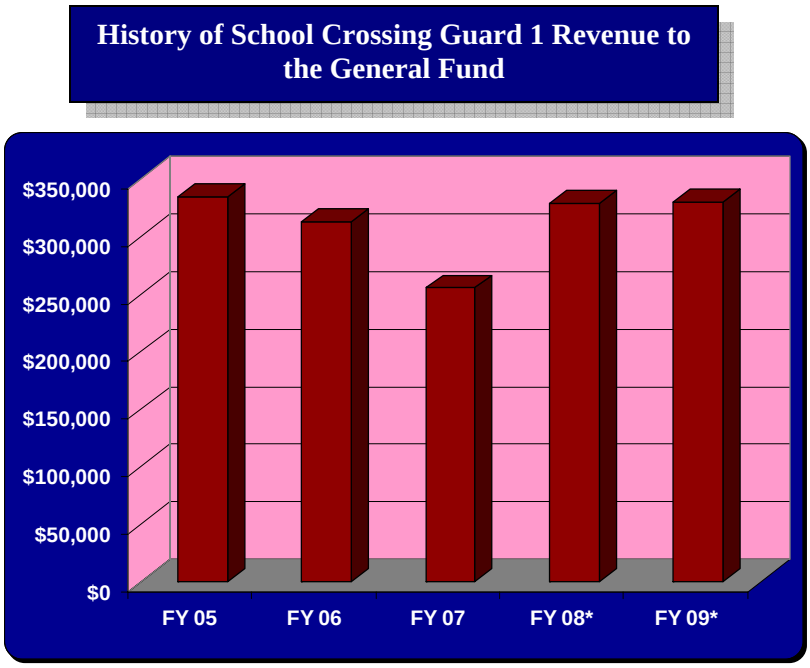
Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$334,735	
FY 06	$313,132	-6.45%
FY 07	$255,491	-18.41%
FY 08*	$329,362	28.91%
FY 09*	$330,000	0.19%

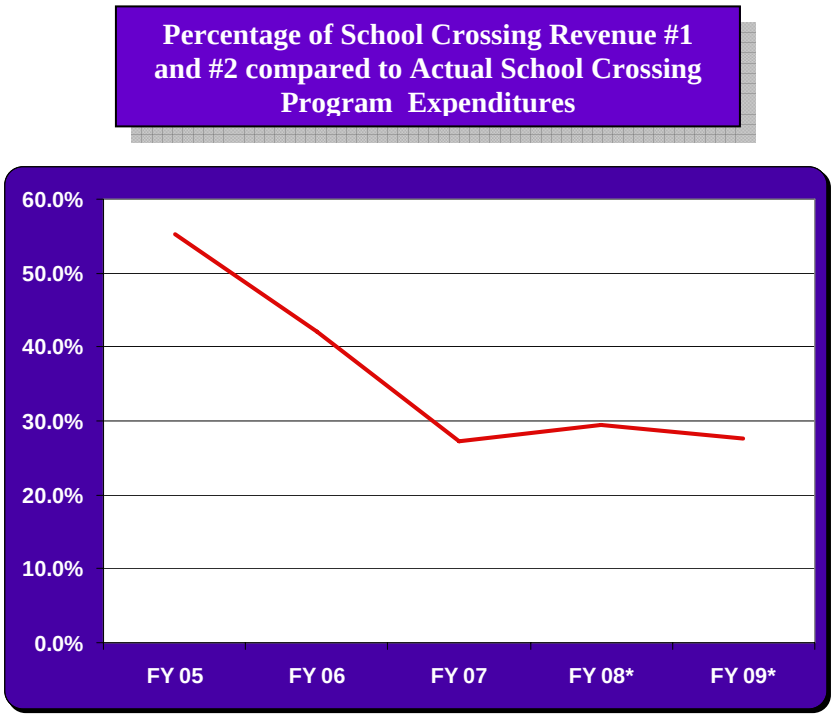
*Estimated



Discussion

This revenue has been stable over the past several years. The revenue covers approximately 1/3 of the costs associated with the City's School Crossing Program (See Chart below). The higher revenue received

in FY-05 may have resulted from the improper coding of revenues.



School Crossing Guard Fines #2

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes, must be returned to the local government in which the infraction occurred and be used for School Crossing guard expenses.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-359-007-00

Use of Revenue

General Fund. Fund must be used to fund a school crossing guard program.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

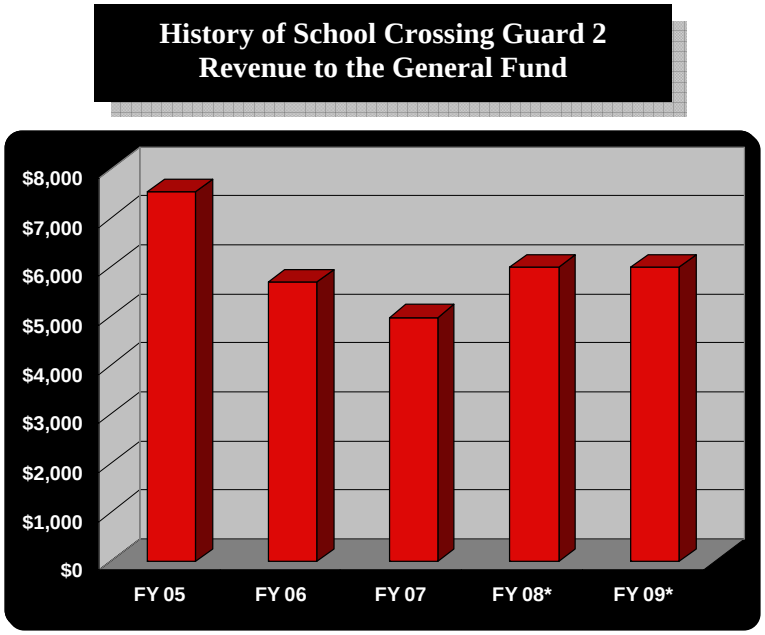
Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$7,525	
FY 06	$5,688	-24.41%
FY 07	$4,970	-12.62%
FY 08*	$6,000	20.72%
FY 09*	$6,000	0.00%

* Estimate



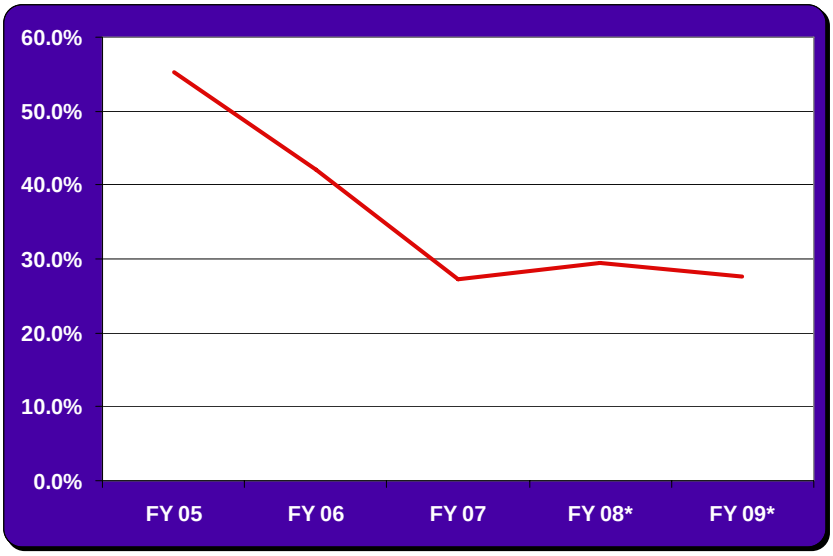
Discussion

This revenue has been stable over the past several years. It relatively small revenue used to help fund the Crossing Guard Program.

Of interest is the second chart below. This chart compares the revenue received from both of the State mandated revenues for Crossing Guard program to the actual expenditures for

the programs. It is clear that both in terms of total dollars and as a percentage of expenditures, the amount received is far less than the program costs to run.

Percentage of School Crossing Revenue #1 and #2 compared to Actual School Crossing Program Expenditures



Parks and Recreation Fees

Revenue Description

The City's Parks and Recreation Department provides a wide variety of activities and programs throughout the year, serving residents, youth, seniors and others. Each of these activities carries a user fee for the service designed to help the City pay for providing the particular program. Generally, fees only recover approximately 10% of the total cost to run the department.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-347-200-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fees and charges are collected throughout the year in conjunction with each respective event or program.

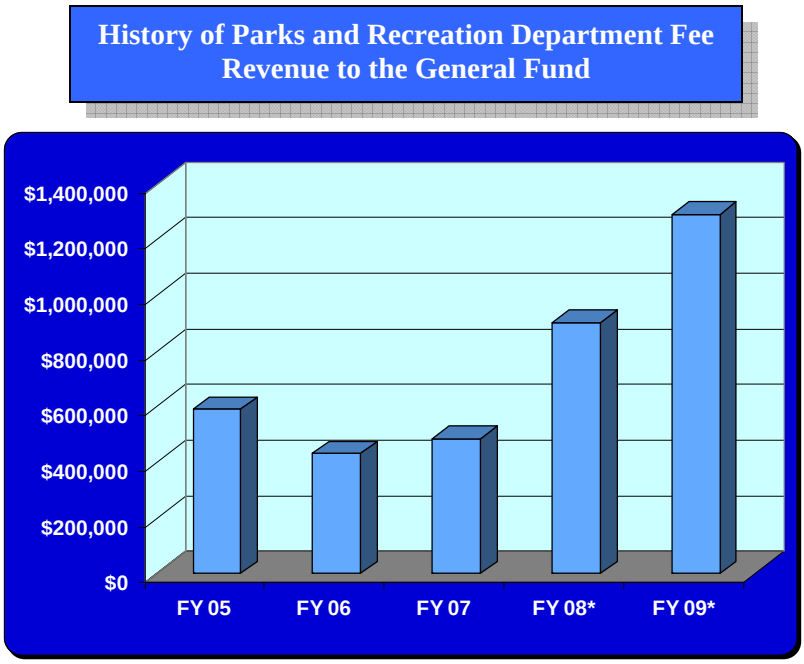
Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$589,506	
FY 06	$430,688	-26.94%
FY 07	$485,486	12.72%
FY 08*	$902,430	85.88%
FY 09*	$1,291,000	43.06%

* Estimate (Includes Grants)



Discussion

This revenue has been stable over the past several years. It is anticipated that after FY-08, this revenue may decline as many of the City's parks will be under reconstruction and may not be

available the entire year for program use. Currently, all park revenue is received under one account code. As the City matures, it is expected that this will change and more program-specific accounts will be used. This will allow for a more accurate estimate of future revenues. The large spike for FY-09 is a result of a grant received by the City from the Children's Trust.

Recreation fees have not been increased since the City assumed the program form Miami-Dade County. Several fees were lowered. In FY-09, a review of all fees will take place.

Parks and Recreation Fee Schedule

Program Fees

PROGRAM	FEES
AFTER-SCHOOL	$20/WEEK + $5 TRANSPORTATION FEE + $10 REGISTRATION FEE
TEEN LEADERSHIP ACADEMY	$10/MO./TRACK + $10 REGISTRATION
SPRING CAMP	$40/5 DAYS
SUMMER CAMP	$45/WEEK + $10 REGISTRATION FEE
WINTER CAMP	$50/8 DAYS
KID'S DAY OFF	FREE IF ENROLLED IN AFTER-SCHOOL, $10 OTHERWISE
SPORTS DEVELOPMENT (FLAG FOOTBALL, SOCCER, CHEERLEADING,T-BALL, SOCCER)	$10/SEASON
OPTIMIST	$1000 + $500 CLEAN UP / SEASON
SENIOR CLUB	$5/MONTH
WATER AEROBICS	$48/MONTH

Field Rentals

	NO CONTRACT	
FACILITY TYPE	**FEE-LIGHTED (2 HR. MINIMUM**	**FEE-NOT LIGHTED (2 HR. MINIMUM)**
BASKETBALL	$32/HOUR	$22/HOUR
CRICKET	$48 $25 ADD'L HOUR	$37.50 $20 ADD'L HOUR
FOOTBALL	$48 $25 ADD'L HOUR	$37.50 $20 ADD'L HOUR
LACROSSE	$48 $25 ADD'L HOUR	$37.50 $20 ADD'L HOUR
SOCCER	$48 $25 ADD'L HOUR	$37.50 $20 ADD'L HOUR
SOFTBALL	$30 SELF ORGANIZED- 4 TEAM MINIMUM $45 ONE TIME GAME $22.50 ADD'L HOUR	$23.50 SELF ORGANIZED- 4 TEAM MINIMUM $35 ONE TIME GAME $18 ADD'L HOUR
TENNIS	$3.00/HOUR $3.00/HOUR LEAGUE $1/HOUR- YOUTH	$3/HOUR $3/HOUR LEAGUE $1/HOUR- YOUTH
VOLLEYBALL		$21.50 PER DAY UNLINED $32/DAY LINED

Pool Rentals

POOL	RENTAL FEE 2 HR. 1-50 PEOPLE	51-100 PEOPLE	DEPOSIT	SWIM LESSONS (GROUP DISCOUNT AVAILABLE)	OPEN SWIM
BRENTWOOD	$64.00	$1 per person	$60	$25/10 LESSONS	$1/PERSON
BUNCHE	$64.00	$1 per person	$60	$25/10 LESSONS	$1/PERSON
MYRTLE GROVE	$64.00	$1 per person	$60	$25/10 LESSONS	$1/PERSON
NORWOOD	$107.00	$1 per person	$60	$25/10 LESSONS	$1/PERSON

Facility Rentals*

PARK	FACILITY	RENTAL FEE 1-75 PEOPLE 4 HR MINIMUM	RENTAL FEE 76 -149 4 HR MINIMUM	CLEAN-UP FEE
A. J. King	OUTSIDE	$65	$75	$60
ANDOVER (UNMANNED)	OUTSIDE	$55	$75	$60
BRENTWOOD	PAVILION	$65	$75	$60
	INSIDE	$55	n/a	$60
BUCCANEER	OUTSIDE	$65	$75	$60
	INSIDE (OCCUPANCY 75)	$80	n/a	$60
BUNCHE	OUTSIDE	$80	$100	$60
	INSIDE	$80	N/A	$60
CAROL	OUTSIDE	$65	$75	$60
	INSIDE	$80	n/a	$60
CLOVERLEAF	N/A	N/A	N/A	N/A
LAKE LUCERNE	PAVILION	$55	$75	$60
	INSIDE (OCCUPANCY 30)	$80	n/a	$60
MIAMI CAROL CITY	PAVILION	$65	$75	$60
	INSIDE	$80	N/A	$60
MYRTLE GROVE	OUTSIDE	$55	$75	$60
	INSIDE (OCCUPANCY 30)	$80	n/a	$60
NORWOOD	OUTSIDE	$55	N/A	$60
	INSIDE	$80	N/A	$60
ROLLING OAKS	PAVILION	$65	$75	$60
	INSIDE	$65	n/a	$60
SCOTT PARK	OUTSIDE	$65	n/a	$60
	INSIDE	$80		$60
VISTA VERDE *Plus sales tax	OUTSIDE	*75-149*:$75 RENTAL/ $50 CLEANUP *150-249*:$100 RENTAL/ $75 CLEANUP *250-499*:$225 RENTAL/$100 CLEANUP *500-999*:$325 RENTAL/$200 CLEANUP *1000+*:$525 RENTAL/$400 CLEANUP		

Local Code Violations

Revenue Description
City, County and State codes establish various fines for civil violations of ordinances and laws.

Legal Basis for Revenue
Florida Statutes §166.231, §142.03, §316, §318
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-359-100-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Revenue is periodic based on timing of citations.

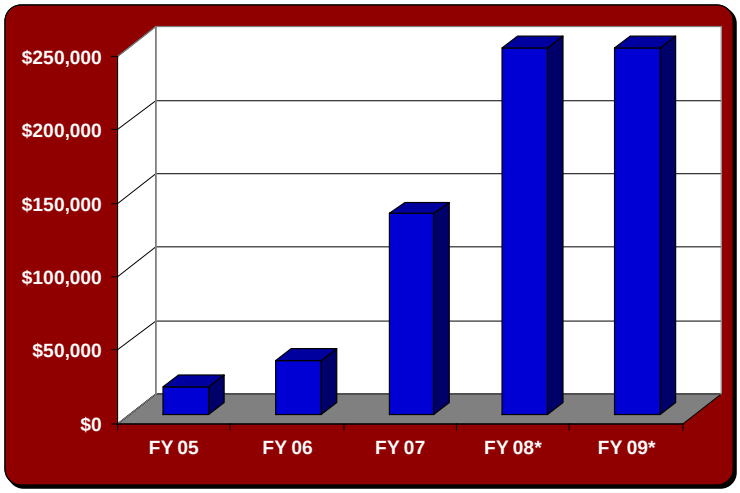
Basis for Budget Estimate
Revenue estimated based on historical collections and trend analysis. This is adjusted by any planned code enforcement activity for the coming year that may increase fines and collections.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$19,050	
FY 06	$37,248	95.53%
FY 07	$136,765	267.17%
FY 08*	$250,000	82.80%
FY 09*	$250,000	0.00%

* Estimated

History of Code Enforcement Fine Revenue to the General Fund



Discussion
Prior to becoming a City, Miami-Dade County estimated the revenue for local code violations to be in excess of $600,000; however, the City's philosophy of working with violators impacted this figure considerably. In the first year under City jurisdiction,

revenue was only $19,000. In FY-07, the City began to actively enforce collection of the code enforcement magistrate's fines, resulting in a significant increase in collections. This was accelerated in FY-08 and is expected to increase for FY-09.

Alarm Permits

Revenue Description

This revenue results from the City's requirement that all audible fire and burglar alarms in private homes and businesses be permitted prior to operation. The fee is charged on an annual basis beginning January 1 through December 31st.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2004-06-22 and 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-325-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The fee is charged on an annual basis beginning January 1 through December 31st.

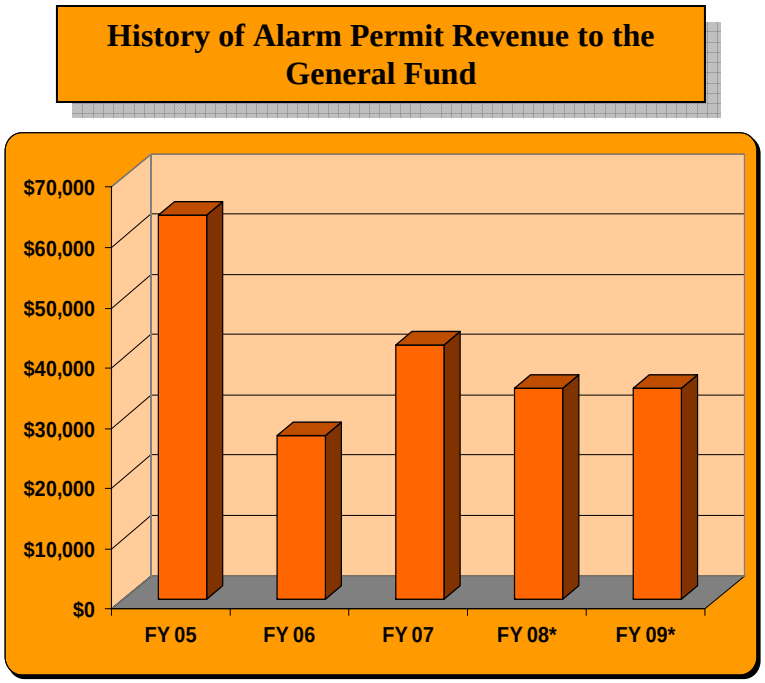
Basis for Budget Estimate

Estimate for the budget is based on historical receipts, plus an estimate of new businesses coming on-line during the fiscal year. Also taken into account are the number of discounts.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$63,659	
FY 06	$27,099	-57.43%
FY 07	$42,200	55.73%
FY 08*	$35,000	-17.06%
FY 09*	$35,000	0.00%

* Estimated



Discussion

Alarm revenue covers the cost of administering the program. The FY-06 numbers appear to be a mis-classification of revenue. Records for that time period are incomplete. It is expected that this revenue will remain

level as all renewals without a prior false alarm are gratis.

Fee

Initial Registration Fee	$35.00
Renewal Fee	$15.00 (1 or more false alarm in the previous year)
Renewal Fee	$0.00 (No false alarms in previous year)
False Alarm Fine	$50.00 (4th false alarm during the year)
	$100.00 (5th false alarm during the year)
	$200.00 (6th > false alarm during the year each)
	$250.00 (failure to pay any fee within 30 days)

Interest Income

Revenue Description
This revenue results from the investment of idle City funds.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-361-100-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
Interest is credited to the City's account on a monthly basis by the respective depository.

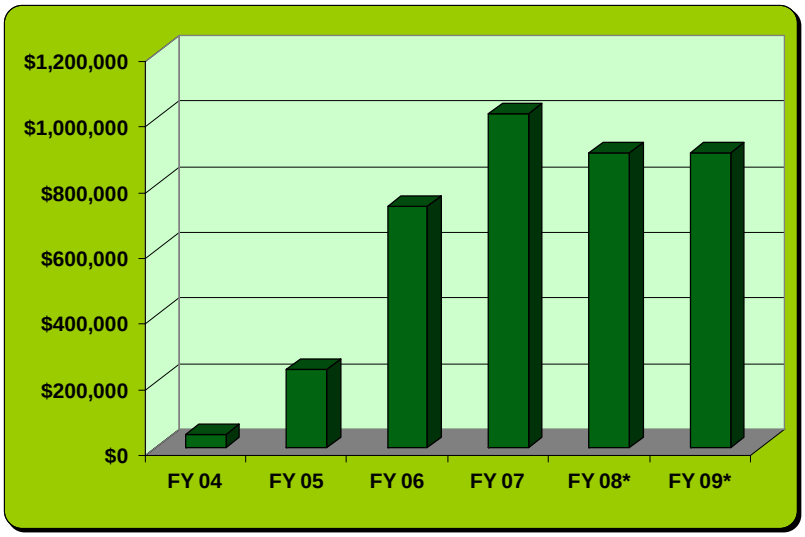
Basis for Budget Estimate
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$39,532	
FY 05	$236,486	498.21%
FY 06	$733,714	210.26%
FY 07	$1,016,767	38.58%
FY 08*	$900,000	-11.48%
FY 09*	$900,000	0.00%

* Estimated

History of Earned Interest Income Revenue to the General Fund



Discussion
In FY-04 through FY-07, the City received interest on its idle cash in its bank operating account. In FY-08, the City added the Florida State Board of Administration to its authorized depositories. This latter

alternative generally pays 30-50 basis points higher than our commercial deposit institution; However, in FY-08, the state defaulted to the depositors due to its losses in the mortgage investment market. The City was timely in withdrawing over $20 million prior to the state freezing the remaining assets. The City currently has approximately $100,000 still in the fund. Prospects are good that the City will receive these monies albeit without interest.

The higher amounts received for FY-07 and FY-08 generally reflect the interest earned on bond issues prior to the expenditure of the proceeds and on significantly higher market rates for interest earnings.

Bus Shelter Advertising Revenue

Revenue Description
The City receives monthly revenue from CEMUSA, Inc. for allowing the company to construct various bus shelters throughout the city and to sell advertising on the shelters.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2004-06-22 and 2007-16-122
City of Miami Gardens Resolution 2004-80-131 and 2005-108-285

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-362-100-00

Use of Revenue
General Fund, unrestricted.

Method/Frequency of Payment
The fee is charged to CEMUSA based on the number of shelters and the associated advertising revenue.

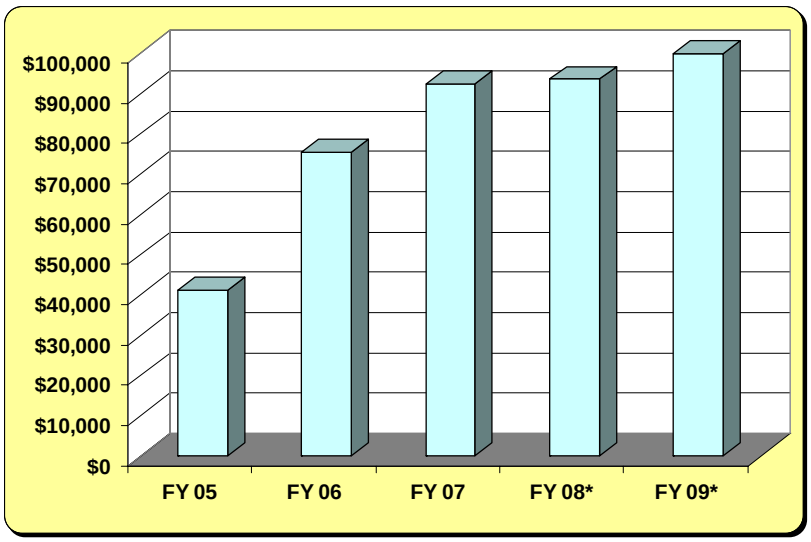
Basis for Budget Estimate
Estimate for the budget is based on historical receipts, plus any now shelters planned to be constructed during the year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$41,214	
FY 06	$75,326	82.77%
FY 07	$92,430	22.71%
FY 08*	$93,576	1.24%
FY 09*	$100,000	6.87%

* Estimated

History of Bus Shelter Revenue to the General Fund



Discussion
The County entered into this agreement with CEMUSA prior to the City's incorporation. The City re-entered into its own agreement in FY-05. The

agreement calls for CEMUSA to construct bus shelters throughout and set a minimum fee for the privilege. It also provides for additional income to the City based on the sales of advertising. The program of installation was completed in tome for FY-07, which accounts for the large increase in revenue that year.

Insurance Reimbursement

Revenue Description

This revenue reflects claims paid to the City by its insurance carrier for reported losses and from private insurance carriers for claims of damage to City property by the public. Also included are receipts from other insurers when a private vehicle damages City property.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-365-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Occasional. No set frequency of payment.

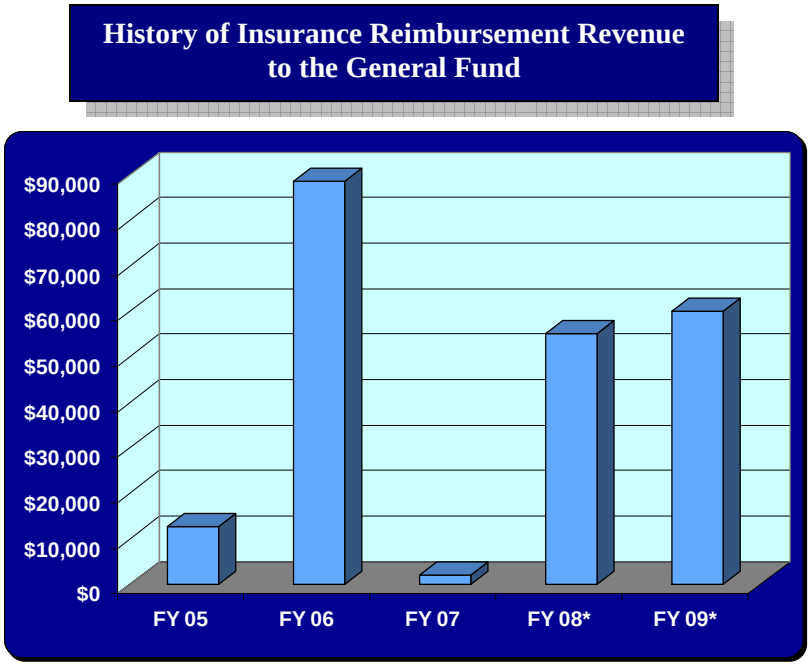
Basis for Budget Estimate

Estimate for the budget is based on historical receipts and anticipated pending claims.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$12,574	
FY 06	$88,590	604.55%
FY 07	$1,973	-97.77%
FY 08*	$55,000	2687.63%
FY 09*	$60,000	9.09%

* Estimated



Discussion

This revenue is difficult to anticipate as it relates to actual damage recovery from claims. It remains a small revenue and is usually used to replace the lost or damaged equipment or property. The City carries a $10,000 deductible, thus most claims do

not rise to the level required for reimbursement from our insurance carrier. The City does pursue private carriers in the event that City property is damaged in a traffic accident.

Lobbyist Registration Fees

Revenue Description
The City of Miami Gardens requires all lobbyists to register with the City each fiscal year. Registration is handled by the City Clerk. No lobbyist can address staff or City Council on any issue where City action is required unless they have registered.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2004-02-18
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-369-100-00

Use of Revenue
General Fund. Unrestricted.

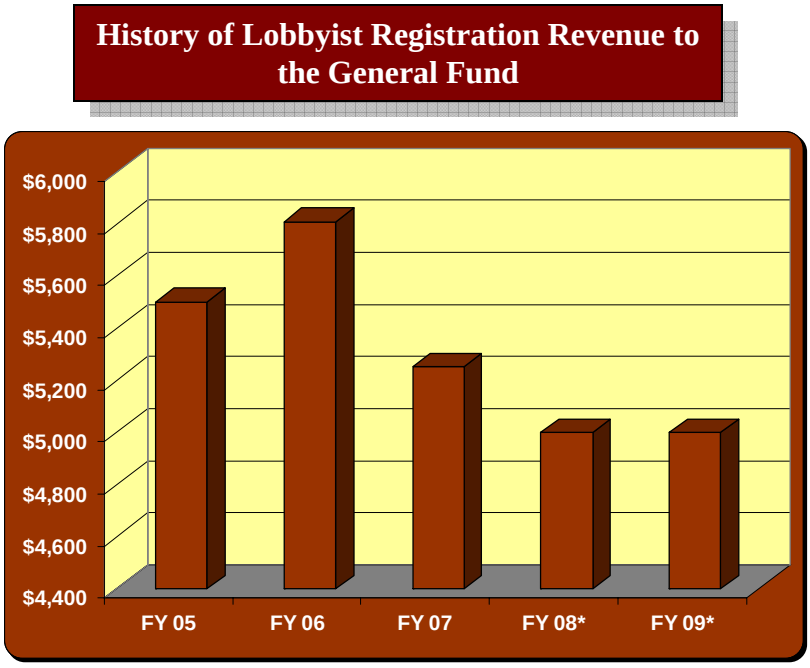
Method/Frequency of Payment
Occasional.

Basis for Budget Estimate
Estimate for the budget is based on historical number of registrants.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$5,500	
FY 06	$5,807	5.58%
FY 07	$5,250	-9.59%
FY 08*	$5,000	-4.76%
FY 09*	$5,000	0.00%

* Estimated



Discussion
This minor revenue remains fairly stable as the number of lobbyists tends to be mostly repeat registrations. Occasionally, a new lobbyist will register, usually in conjunction with a re-zoning. In the early years of the City, there were

many more lobbyists attempting to influence decisions; however, this has fallen off dramatically.

Fee

One year registration	$250.00
Late Report	$ 50.00

Grants and Donations

Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the General Fund are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-331-200-00 (Federal)
01-00-00-334-300-00 (State)
01-00-00-337-300-00 (Local)
01-00-00-389-400-00 (Other Sources)

FY-09
01-00-00-337-201-00 Byrne Grant for Police
01-00-00-347-415-00 Jazz in the Gardens
01-00-00-347-410-00 MLK Celebration
01-00-00-334-710-00 Children's Trust

Use of Revenue

General Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved grant awards.

Discussion

The history of grants and donations to the General Fund is very uneven. Until FY-07, most grants were recorded in the General Fund and the Special Revenue Fund; however, as the City created additional funds, grants and donations were shifted to the appropriate receiving fund.

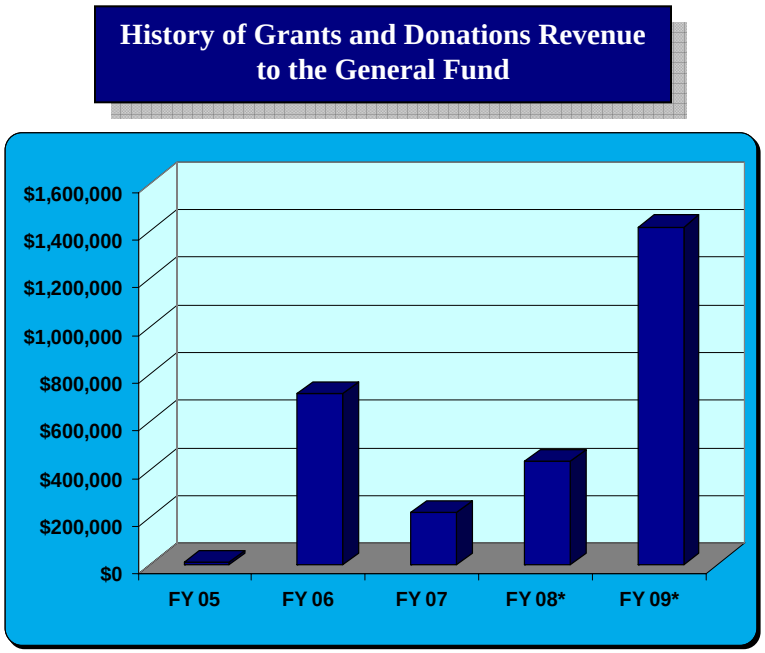
For FY-09, the Special Revenue Fund became an impact fee fund and donations for the City's various festivals were shifted to the General Fund. It should be noted that these is no one line item for grants and donations in the General Fund. They are received in the

appropriate functional revenue area of the und such as Public Safety or Recreation and Culture, etc., thus the numbers in the Collection History below may be duplicated in other revenue areas.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$11,047	
FY 06	$715,995	6381.35%
FY 07	$218,911	-69.43%
FY 08*	$433,157	97.87%
FY 09*	$1,415,000	226.67%

* Estimated



Passport Fees

Revenue Description
The City processes passport applications for its residents and others. A portion of the fees charges become revenue to the City.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-349-100-00

Use of Revenue
General Fund. Unrestricted.

Method/Frequency of Payment
Occasional.

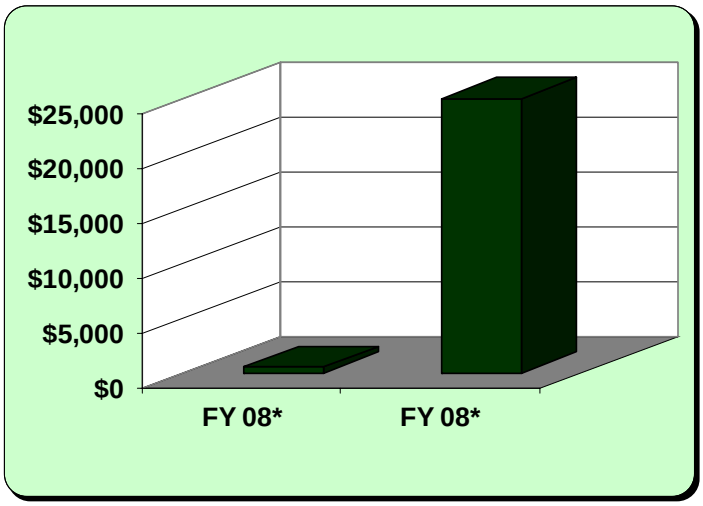
Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08*	$500	
FY 09*	$25,000	4900.00%

* Estimate

History of Passports Revenue to the General Fund



Discussion
This is a new service offered by the City for FY-08. It is expected to begin in February or March of 2008 and will be handled by the Office of the City Clerk.

Passport Fees

Routine Service
Adults $97.00 ($67.00 to U.S., $30.00 to City)
Minors $82.00 ($57.00 to U.S., $30.00 to City)

Expedited Service	
Adults	$157.00 ($127.00 to U.S., $30.00 to City)
Minors	$142.00 ($67.00 to U.S., $30.00 to City)
Photos	$10.00 per person

Miscellaneous General Fund Fees/Revenues

Revenue Description
Various City departments have fees for certain activities and services. Most of these are relatively small in income and are grouped together as "Miscellaneous Revenues"

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-369-000-00

Use of Revenue
General Fund. Unrestricted.

Method/Frequency of Payment
Occasional.

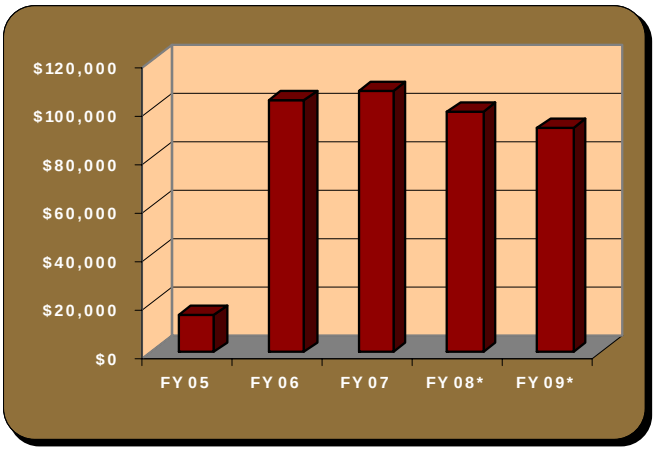
Basis for Budget Estimate
Estimate for the budget is based on historical collection levels.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$15,180	
FY 06	$103,990	585.0%
FY 07	$107,100	3.0%
FY 08*	$99,100	-7.5%
FY 09*	$92,000	-7.2%

* Estimate

History of Miscellaneous Revenue to the General Fund



Discussion
This minor revenue has experienced wide fluctuation due to the reclassifications of various revenue which at one time had been accounted for here. This revenue profile should begin to stabilize with the FY-09 budget. Starting with the FY-10 revenue manual, police off duty fees will be accounted for separately.

City Clerk Fees

Photocopies	< 21 pages	Free
	> 20 pages	$.15 per page
	> 100 pages or major research	Time and materials
E-Mail Agenda		No charge
Regular Agenda		No Charge
Full Agenda Package		$30.00/year
CD of Minutes/Meeting		$10.00
General Notary Fee	1 Document	$5.00
	2 Documents	$7.00
	3 Documents	$10.00
	> 3 Documents	$2.00 ea.
Major Research (Estimated in excess of 1 hour)	Actual cost plus $20 overhead	

Police Department Fees

Service Fees	Amount	Note
One Sided document copy	.15 per page	FSS 119
Two Sided document copy	.20 per page	FSS 119
Police Report	$1.00	
Motor Vehicle Accident Report	$2.00	
Certified Copies	$1.00 per page	FSS 119
Local (Miami-Dade) records name check (Residents Only)	$5.00	
Fingerprinting (Residents Only)	$5.00	
Parade Permit	$50.00	
Block Party	$25.00	
Broadcast Permit (Noise Permit)	$15.00	
Zero Tolerance Signs	First sign free; $15.00 ea addl.	
***Off Duty Fees**	**Amount**	
Police Officer	$39.00	
*Police Sergeant/Captain	$45.00	
Overtime Off Duty Detail	Employee Actual Salary	

* Supervisors will only be compensated at the supervisor's rate when the detail necessitates that officer work in a supervisory capacity.

** Off Duty rate includes the officer's vehicle

Towing Fees

Charge to towing companies for each car towed within the City $15.00

Proceeds of Long Term Debt

Revenue Description

Periodically, the City initiates borrowing from the capital markets in order to purchase various long-term capital assets and for the purchase of certain operating vehicles and equipment. When these borrowings or capital leases are for direct use by General Fund departments, the revenue from the sale of the bonds, or in the instance where the General Fund advanced the funds for the purchases, the reimbursement of funds, is recorded here.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Sections 4.11 and 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-384-000-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Occasional. No set frequency.

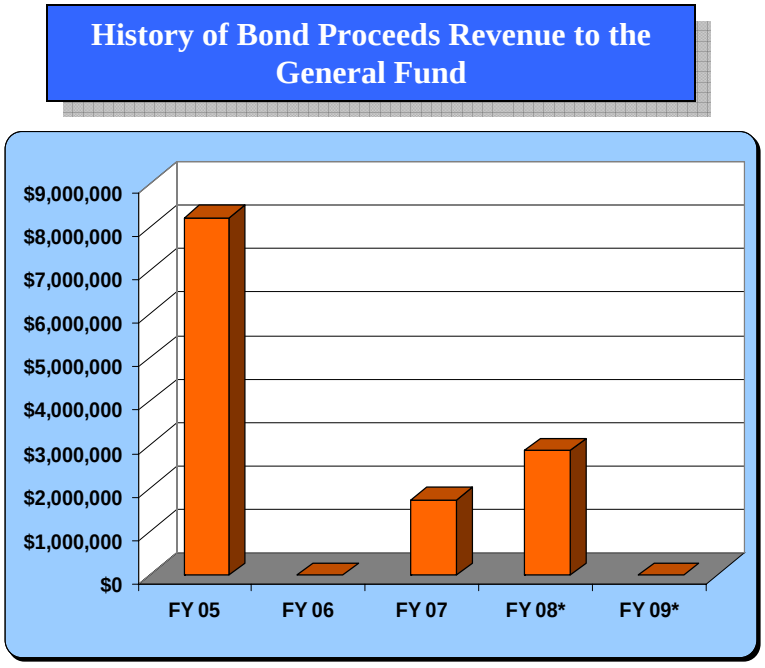
Basis for Budget Estimate

Estimate for the budget is based on planned borrowings.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$8,200,000	
FY 06	$0	-100.00%
FY 07	$1,725,000	n/a
FY 08*	$2,854,370	65.47%
FY 09*	$0	-100.00%

* Estimated



Discussion

Occasionally, bonds or capital leases will be issued in order to fund capital projects or vehicles and equipment. In FY-07, the Capital Projects Fund was established and most capital project bond proceeds are now recorded in that fund. For FY-07 ($1,725,000) and

for FY-08 ($2,653,371) of funds were advanced by the General Fund to purchase police equipment and vehicles for the City's new police department. These funds are reimbursed to the General Fund by these bond issues.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description
It is the City's policy to budget City fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-389-900-00

Use of Revenue
General Fund. Unrestricted.

Method/Frequency of Payment
N/a. Money appropriated with budget approval.

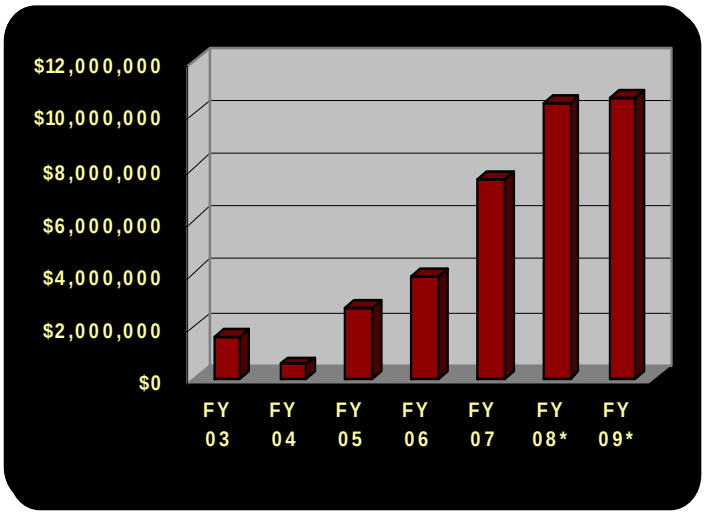
Basis for Budget Estimate
Budgeted amount is based on prior year's audit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 03	$1,643,212	
FY 04	$558,105	-66.04%
FY 05	$2,681,219	380.41%
FY 06	$3,852,028	43.67%
FY 07	$7,526,172	95.38%
FY 08*	$10,450,000	38.85%
FY 09*	$10,600,000	1.44%

* Estimated 12/10/07

History of Budgeted Fund Balance Reserve in the General Fund

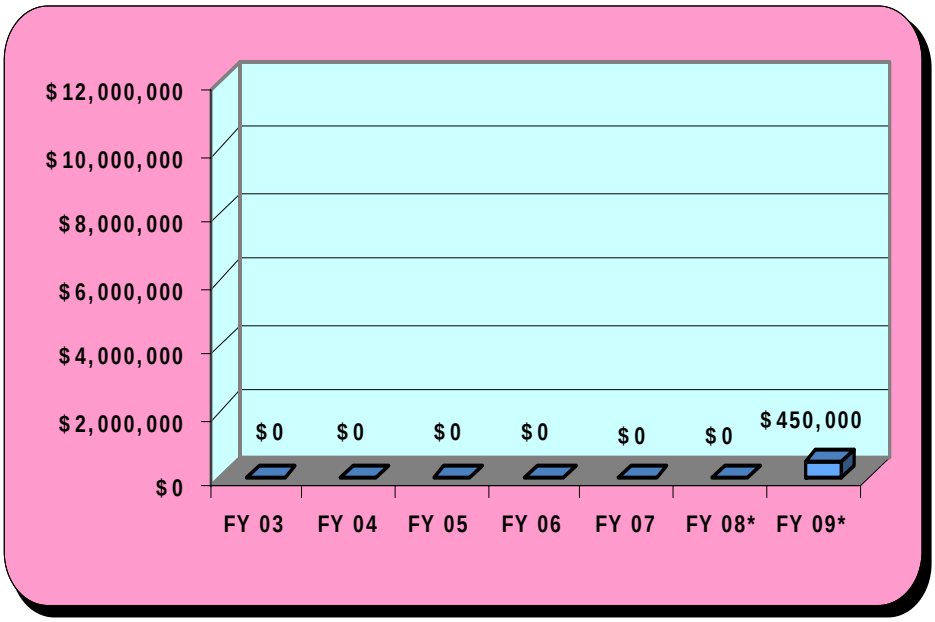


Discussion
Each year, the City budgets its entire fund balance in all of its operating funds. Since the City's incorporation, the fund balance has steadily grown. The FY-03 balance is an anomaly and does not accurately reflect a true reserve. However, in FY-05, the City Council dedicated a portion of its millage to building the City's reserve.

This, combined with conservative expenditures, has grown the fund balance to over $10 million or almost 17% of expenditures by the end of FY-08.

The chart below illustrates the actual use of fund balance to balance the operating budget. As can be clearly seen, no fund balance was ever used to balance until the FY-09 budget. This was due to the significant reduction in revenue to the General Fund from the statewide property tax referendum and the economic slowdown. City police is that no more than 2/10 of a mill equivalent can be used in this way so as not to build a structural deficit into the operating budget.

History of Fund Balance Budgeted as a Revenue in the General Fund



Red Light Camera Fines

Revenue Description
This revenue results from an agreement between the City of Miami Gardens and American Traffic Solutions to administer the City Red-Light Camera program. This program uses a series of camera to detect and report drivers running red lights at selected intersections throughout the City.

Legal Basis for Revenue
Florida Constitution, Article VII, Section 2
Florida Statutes Chapters 166, 316.008
Attorney General Opinion 05-41
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-26-132
City of Miami Gardens Resolution 2007-177-683

Special Requirements
None.

Fund/Account Number
General Fund
01-00-00-000-000-00 [None established at this time]

Use of Revenue
General Fund, unrestricted.

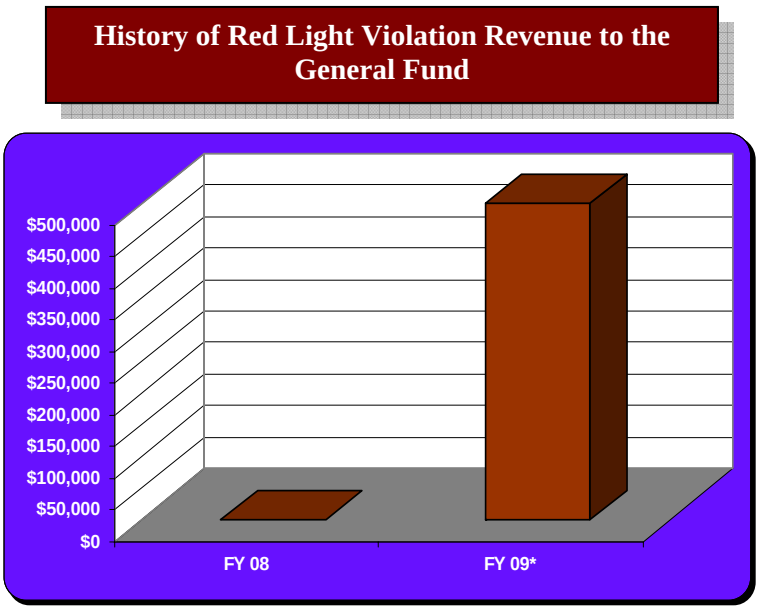
Method/Frequency of Payment
Payment is made to the City on a monthly basis.

Basis for Budget Estimate
Budget estimate is based on anticipated violations. No estimate has been calculated at this time.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$0	
FY 09*	$500,000	n/a

* Estimated



Discussion
City Council approved the Red-Light Camera Enforcement Program on May 23, 2007. The City entered into an agreement with American Traffic Solutions, Inc. to administer the

program . ATS is currently working on securing easement and installing the appropriate equipment to begin the program. It is anticipated that the program will commence in late 2008 with warning notices send for the first month. Significant revenue, if any, will occur with the FY 2009 budget.

Fines

Red Light Camera Violation	$125.00
Late Fee	$ 75.00
Credit Card Convenience Fee	$ 4.00
Special Hearing Administrative Cost	$ 60.00 (Waived if city overturned)
Returned Check Fee	$ 40.00

Slot Machine Revenues

Revenue Description

This revenue results from an agreement between the City of Miami Gardens and Calder Race Course. The agreement was to take effect in the event that voters authorized slot machines at Miami-Dade pari-mutuels. On January 29, 2008, voters did, in fact, approve the addition of slot machines at the County's three pari-mutuel site, one of which is Calder Race Course in the City of Miami Gardens.

Legal Basis for Revenue

Florida Constitution, Article X, Section 23
Florida Statutes Chapter 550, 849.16
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Resolution 2007-181-687

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-000-000-00 [None established at this time]

Use of Revenue

General Fund, unrestricted.

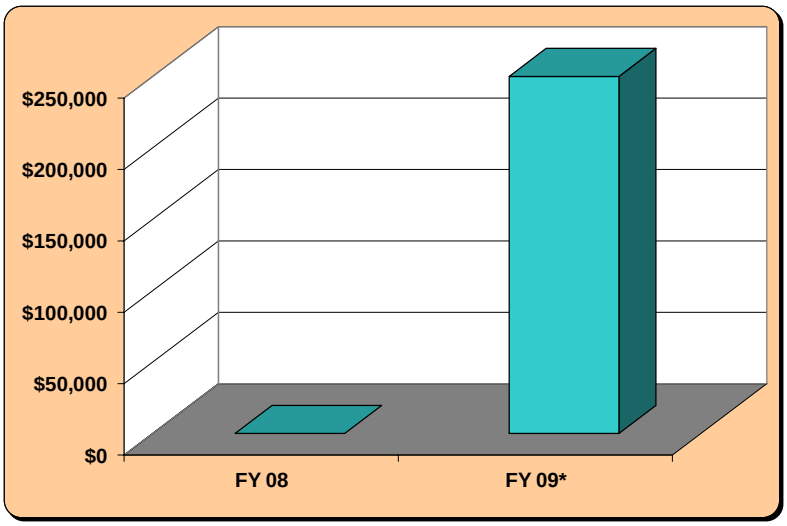
Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

Compensation to the City consists of a payment of 1.5% of the Gross Slot Revenues generated at Calder on the first $250 million and 2.5% for all revenue in excess of $250.000. Currently, no estimates of revenue is available.

History of Slot Machine Revenue to the General Fund



Collection History

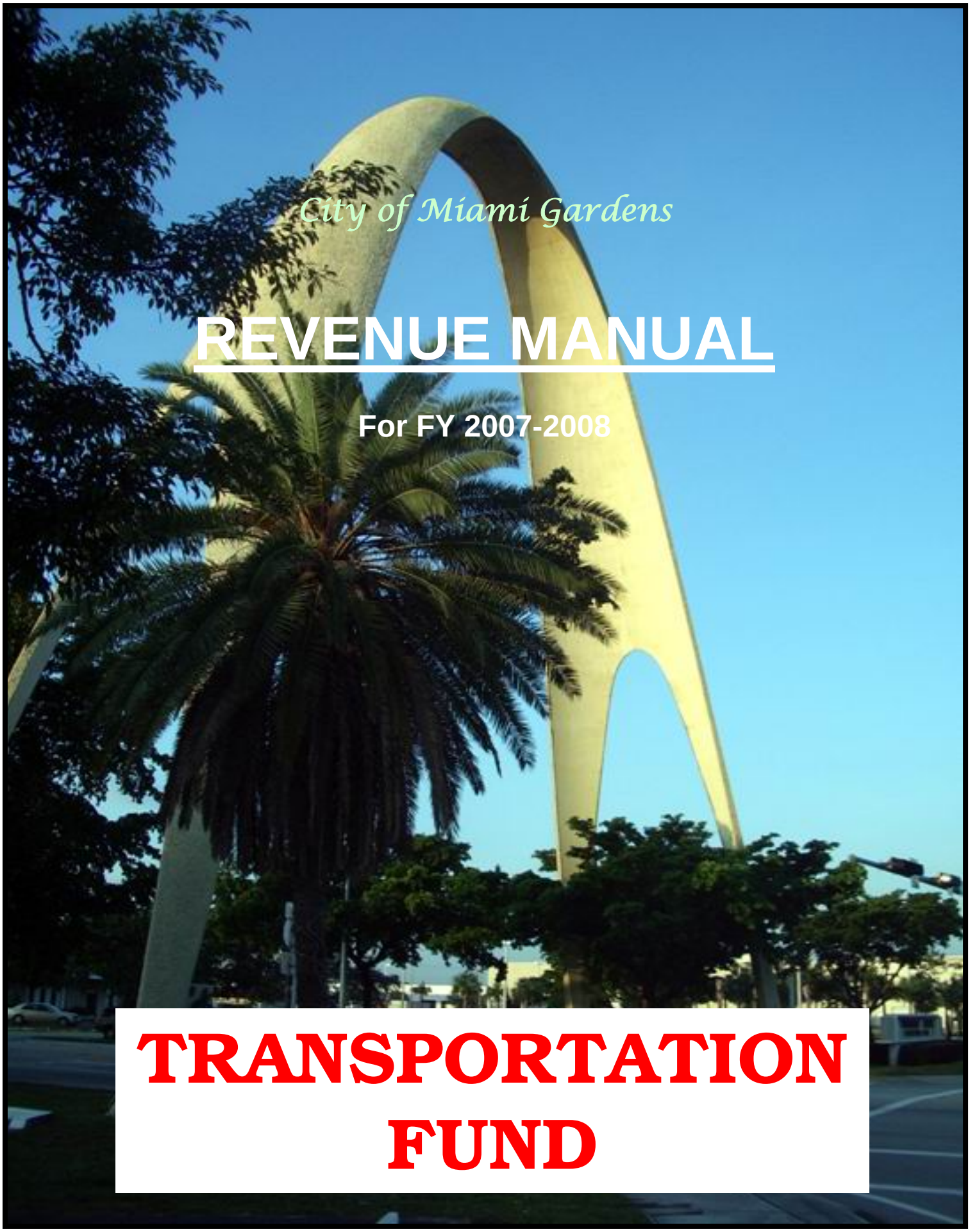
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08	$0	
FY 09*	$250,000	n/a

* Estimated

Discussion

Although the referendum was approved on January 29, 2008, it is anticipated that it will take Calder 15-18 months to make the

necessary physical renovations to its existing facility to accommodate the slots. The City may receive a small amount of revenue in FY 2009 if the facilities have been completed; however, it is more likely that any substantial revenue will not be forthcoming until FY 2010.



City of Miami Gardens

REVENUE MANUAL

For FY 2007-2008

TRANSPORTATION FUND

1st Local Option Fuel Tax

Revenue Description

The State authorizes several gas taxes to support transportation operation at the local government level. The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

Legal Basis for Revenue

Florida Statutes §336.025
Chapters 90-110 and 90-132, Laws of Florida
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Florida Statutes, §336.025(1)(a)2, requires the proceeds of the local option gas tax be used only for transportation related expenditures. Paragraph (7) defines "transportation expenditures" as:

- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting.
- Traffic signs, traffic engineering, signalization and pavement markings.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Fund/Account Number

Transportation Fund
10-00-00-312-410-00

Use of Revenue

Transportation Fund. Generally, the refunded monies are to be used to fund the construction, reconstruction, and maintenance of roads.

Method/Frequency of Payment

Motor fuel wholesale distributors (prior to July 1, 1995, it was collected by retailers) collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives its distribution monthly by EFT.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

Collection History

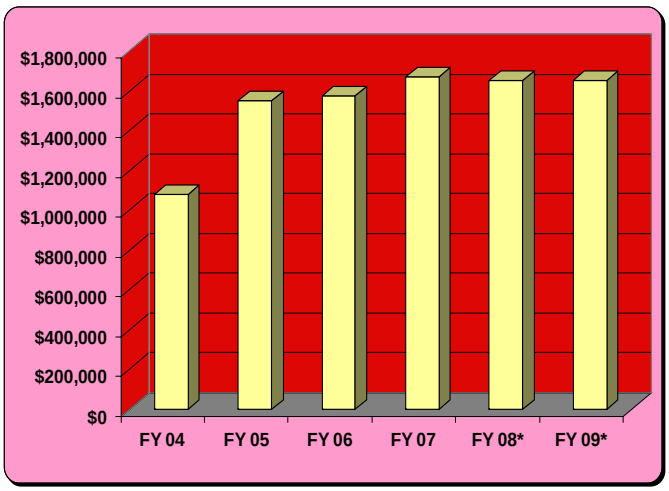
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$1,081,467	
FY 05	$1,549,681	43.29%
FY 06	$1,571,138	1.38%
FY 07	$1,670,304	6.31%
FY 08*	$1,651,822	-1.11%
FY 09*	$1,650,000	-0.11%

* Estimated

Discussion

This is the largest revenue source for the City's Transportation Fund. It has been a steady revenue with consistent growth over the past five years, even with gas prices climbing so high.

History of 1st Optional Fuel Tax Collections



2nd Local Option Fuel Tax

Revenue Description

The State authorizes several gas taxes to support transportation operation at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.2616477% of the collection in Miami-Dade County.

Legal Basis for Revenue

Florida Statutes §Florida Statutes 336.025(1)(b)
Chapters 93-206 Laws of Florida
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

The law requires that the monies be used to meet the requirements of the capital improvements of the adopted plan. The funds cannot be used for operating purposes.
Miami-Dade County only levies 3 of the authorized 5 cents of the tax.

Fund/Account Number

Transportation Fund
10-00-00-312-420-00

Use of Revenue

Generally, the refunded monies are to be used to fund the construction and reconstruction roads.

Method/Frequency of Payment

Motor fuel wholesale distributors collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives distribution monthly by EFT.

Basis for Budget Estimate

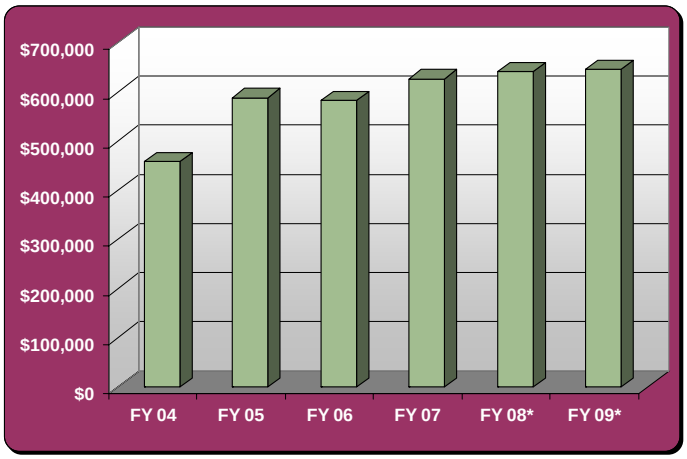
Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$457,641	
FY 05	$588,221	28.53%
FY 06	$583,103	-0.87%
FY 07	$626,803	7.49%
FY 08*	$641,000	2.26%
FY 09*	$645,000	0.62%

* Estimated

History of 2nd Optional Fuel Tax Collections



Discussion

This is the third largest revenue source for the City's Transportation Fund. It has been steady revenue with consistent growth over the past five years, even with gas prices climbing so high. In FY-07, the County Commission considered lowering this tax temporarily, but due to its status as pledged revenue by various municipalities, this was never completed.

State Revenue Sharing

Revenue Description

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

• Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;

• Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);

• Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;

• Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than $6,000;

• Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;

• Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;

• Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

Legal Basis for Revenue

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132,92-184, 92-319, 93-233, 93-71, 94-2, 94-146,94-218, 94-353, 95-417.
Florida Statutes §218.23
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

For FY 2008, 27.34% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 77.66% in the General Fund as general revenue.

Transportation Fund
10-00-00-335-120-00

Use of Revenue

Transportation Fund, unrestricted.

Method/Frequency of Payment

Revenue is received form the State on a monthly basis.

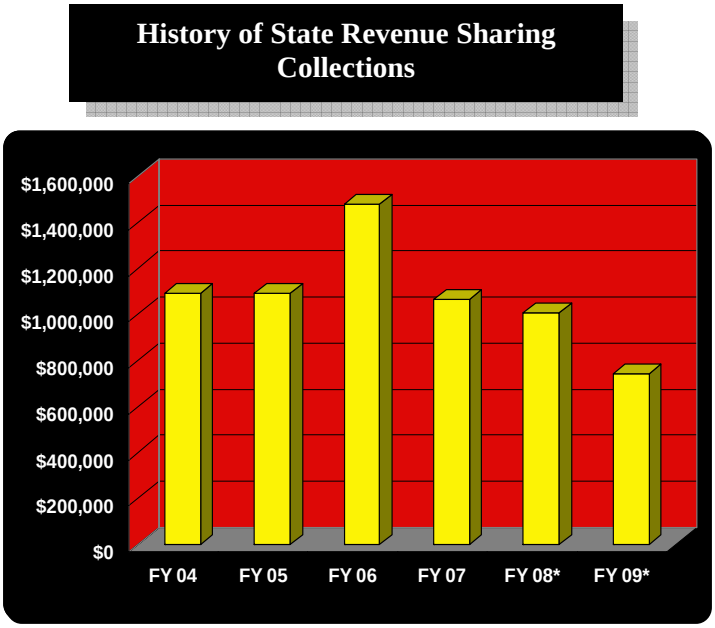
Basis for Budget Estimate

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. The City historically has received 1% to 2% more than State estimates.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$1,089,206	
FY 05	$1,089,428	0.02%
FY 06	$1,478,690	35.73%
FY 07	$1,063,708	-28.06%
FY 08*	$1,005,000	-5.52%
FY 09*	$741,036	-26.27%

* Estimate



Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It has show a steady decrease of the past several years due to deteriorating economic conditions.

Public Works Permit Fees

Revenue Description
Revenue is derived from fees charged for permits for various projects affecting public roadways, right-of-ways, and easements. These include: Land Clearing Permit, Land Excavation Permit, Land Filling Permit, Road Cut or Jack & Bore, Driveway Permits, Vacation of Easements.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
Miami Dade County Code Sec. 8CC-10.
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Transportation Fund
10-00-00-381-001-00

Use of Revenue
Transportation Fund, unrestricted.

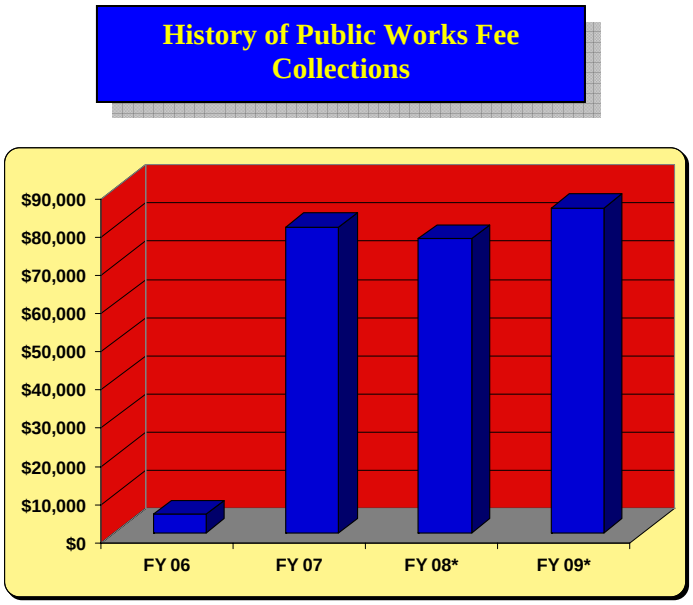
Method/Frequency of Payment
Revenue is collected upon application for a permit.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical collections trend analysis. This is adjusted by an estimate of new construction activity expected in the subsequent year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$4,905	
FY 07	$80,029	1531.6%
FY 08*	$77,000	-3.8%
FY 09*	$85,000	10.4%

* Estimated



Discussion
Public Works began processing permits for the above activities in FY-07. Activity somewhat mirrors general building permits. Public Utilities need a permit to work in the City's rights-of-way; however, these permits

are issued at no cost as that arrangement is spelled out in the City's various franchise agreements.

The following schedule of fees is the Miami-Dade County schedule of fees adopted by the City through it municipal charter.

Fee Schedule

Fees for public works construction, under permit issued by Public Works Department, in canal, road and street rights-of-way, and in rights-of-way of canals, roads and streets located within the City, and for paving and drainage on private roads and parking lots in the City are as follows.

(1) For installation or repair of sanitary and storm sewers, water lines, gas lines, buried electric, telephone, CATV or other underground utilities:

For 100 linear feet or less $145.00

For each additional 100 linear feet or fraction thereof $45.00

(2) For exfiltration drains consisting of catch basin, exfiltration trench, or slab covered trench:

For each 100 linear feet or fraction thereof $85.00

(3) For installation of poles or down guys for overhead utilities:

For each pole or down guy $30.00

(4) For construction or replacement of sidewalks, curbs and gutters:

For 100 linear feet or less $85.00

For each additional 100 linear feet or fraction thereof $35.00

(5) For construction of asphalt or concrete driveways:

a) For driveway width of 20 feet or less consisting of 1 or 2 drives, including private property $55.00

b) For driveway width greater than 20 feet, but not greater than 40 feet, consisting of 1 or more drive approaches, including private property $115.00

1. For driveway consisting of 1 or 2 drives (on private road) $25.00

c) For driveway width greater than 40 feet (each driveway) $170.00

d) For construction of stamped concrete driveways (liability release must be signed by homeowner prior to permit being issued)

For each drive (20 ft. max.) $55.00

e) For construction of brick paver driveways (Recorded Covenant of Construction must be on file prior to permit being issued):

For each drive (20 ft. max.) $85.00

For linear feet or less $115.00

For each additional 100 linear feet or fraction thereof $30.00

(8) For construction of curb separators:

For each 100 linear feet or less $55.00

For each additional 100 linear feet or fraction thereof $15.00

(9) For erection of street name signs, traffic or directional signs, etc.:

For each sign $15.00

(10) For construction of bridges:

For bridge roadway area of 1,000 square feet or less $1,140.00

For each additional 100 square feet or fraction thereof $230.00

(11) For installation of permanent type traffic barricades, guardrails or guide posts:

For each 100 linear feet or fraction thereof $85.00

(12) For construction of street or driveway culvert:

For each 100 linear feet or fraction thereof $115.00

(13) Installation of culvert pipe to enclose existing drainage ditch or canal:

For each 100 linear feet or fraction thereof $170.00

(14) Installation of new traffic signals (includes signals, poles and all incidental wiring and interconnects):

For each intersection $1,710.00
(50% of this fee shall be paid at time of application for plan review. This upfront fee shall be applied to the full permit fee if the permit is issued within one year of plan approval).

(15) For upgrade or modification of existing traffic signals (includes signals, poles, and all incidental wiring and interconnects):

For each intersection.....$1,140.00
(50% of this fee shall be paid at time of application for plan review. This upfront fee shall be applied to the full permit fee if the permit is issued within one year of plan approval).

(16) For resurfacing, waterproofing, or seal coating in public rights-of-way (does not apply to private homeowners):

For each 1000 square feet or fraction thereof $25.00

(17) For installation of bus shelter:

For each shelter $115.00

(B) Fees for placement of a newspaper or storage rack under permit issued by the Public Works Department, in the public right-of-way in the unincorporated area of Miami-Dade County, but excluding rights-of-way for roads which are maintained by the State of Florida.

(1) For placement of <u>each</u> newspaper or newspaper storage rack to include inspection by the Public Works inspector.....$25.00

(2) Annual renewal fee per each newspaper or newspaper storage rack $10.00

(3) Fee for removal, storage, and disposal per each newspaper or or newspaper storage rack.....$120.00

(4) Re-inspection fee.....$20.00

(C) Fees for paving and drainage on private property are fixed as follows (private street pavement, drainage and curbs shall be the same as listed in (A) above):

(1) Pavement (other that street pavements):

For each 1,000 square feet paved area or fraction thereof $25.00

(2) Drainage (other than street drainage):

(a) If in conjunction with No. (1), no additional charge, otherwise, 1/3 of the total cost of a permit, as though a paving permit were to be issued.

Additional Public Works/Engineering Fee Schedule

1. Water and Sewer Connection……$100
2. Plan Review Minimums to include DRC (Development Review Committee)

   Plan Review

   A. Single Discipline Review……$ 75

   B. Multiple Discipline Review……..$ 200
3. Right-of-Way Project Bonding (fees required when bond documentation is submitted)

   A. Initial Submittal and review of Agreement and Letter of Credit)……$ 200

   B. Review of Agreement and Letter of Credit……..$ 50

   C. Processing the reduction of bond amount……...….$ 100
4. Paving and Drainage (One Time only fee paid at initial of paving plans)

   A. Review of plans for paving and drainage……..……$1,000
5. Drainage/Paving Consulting Plan Review Fees……Min. $ 250

   Note: Fees may vary depending on plan review time

Banner Fees

Revenue Description

Florida local governments are allowed to charge a fee for the privilege of placing banners on light poles within the public right-of-way. The fee also held defray the costs of dealing with licensed installers and with damaged and errant signs that fall to the street. The Transportation Fund charges a small fee for public or private entities to install banners on public street light poles.

Legal Basis for Revenue

Florida Statutes §206.41(1)(g) and §206.41(1)(b).
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2005-07-45
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund
10-00-00-329-100-00

Use of Revenue

Transportation Fund. Unrestricted.

Method/Frequency of Payment

Fees are collected from businesses and non-profit organizations desiring to place banners on light poles. Fees are subsequently remitted to the City.

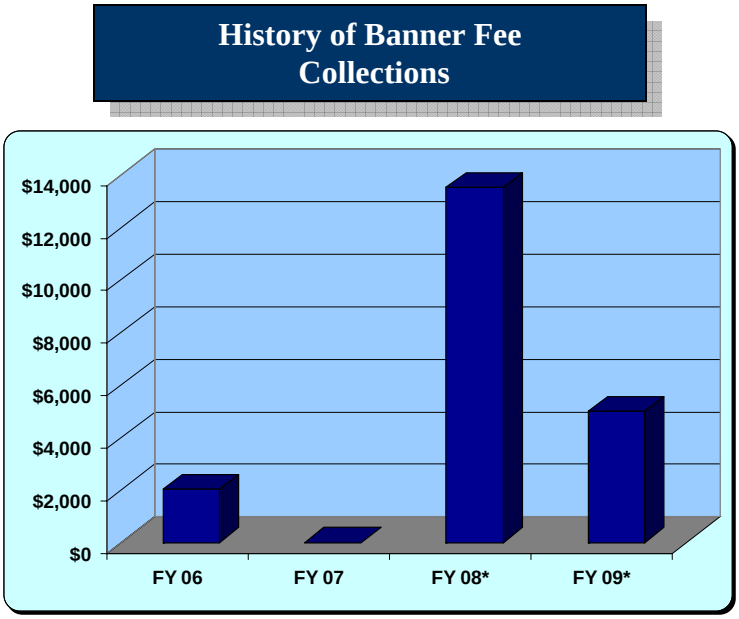
Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$2,018	
FY 07	$0	-100.0%
FY 08*	$13,500	n/a
FY 09*	$5,000	-63.0%

* Estimated



Discussion

This is a minor revenue source to compensate the City for tracking signs in the City and for the use of the public right-of-way. Usage of the sign slots declined

drastically when the City imposed the fee in FY-06. Currently the City is the primary user of the slots for its holiday displays and other special events. Fees for FY-08 spiked due to the NFL Super Bowl.

Grants and Donations

Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the Transportation Fund are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund
10-00-00-389-200-00 (Federal)
10-00-00-389-300-00 (State)
10-00-00-389-400-00 (Other)
10-00-00-331-800-00 (Hurricane Grant)

FY-08
10-00-00-337-702-00 County Beautification Grant (US 441)
10-00-00-389-400-00 Misc. Grants and Donations
10-00-00-337-703-00 County Paving Grant

Use of Revenue

Transportation Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

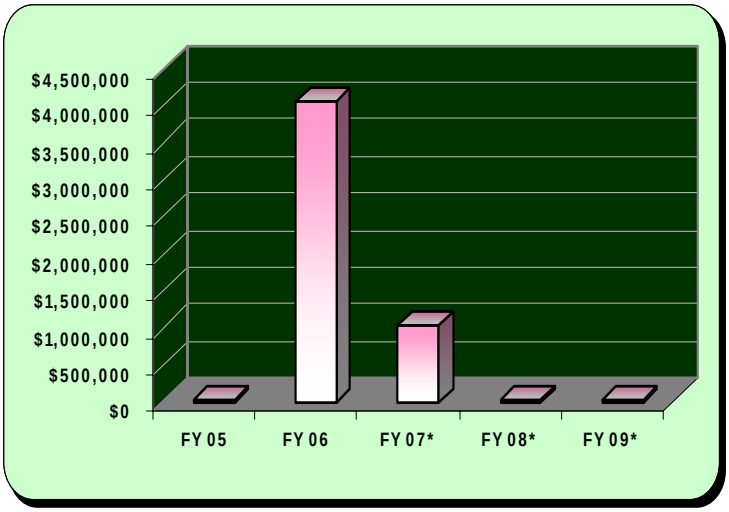
Estimate for the budget is based on approved grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$17,911	
FY 06	$4,065,829	22600.2%
FY 07*	$1,045,646	-74.3%
FY 08*	$10,300	-99.0%
FY 09*	$10,000	-2.9%

- Estimated

History of Grants and Donations Revenue to the Transportation Fund



Discussion

Generally speaking, grants for the Transportation Fund are received by the CIP Fund. Only operating-type grants are still accounted for in this Fund. These include equipments grants, small program grants received by Keep Miami Gardens Beautiful, and for FY-07, the Hurricane Wilma Reimbursement grants from the State and Federal governments.

Stormwater Management Fee

Revenue Description

While the employees, projects and operational expenditures of the City's Stormwater Utility are paid directly from Stormwater Utility Fund accounts, it is the Transportation Fund that is responsible for the day-to-operation of the Stormwater Utility's activities including the supervision of all employees, payroll preparation, project planning and execution and all other stormwater activities. In order to reimburse the Transportation Fund for these efforts, the Transportation Fund charges a 2 1/2% management fee to the Stormwater Utility Fund. The fee is based on the total operating expenditures of the Stormwater fund.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2006-25-106
City of Miami Gardens Resolution 2006-143-489
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund
10-00-00-341-201-00

Use of Revenue

Transportation Fund. Unrestricted.

Method/Frequency of Payment

Budgeted amount is transferred 1/12th monthly from the Stormwater Utility to the Transportation Fund.

Basis for Budget Estimate

Estimate for the budget is based

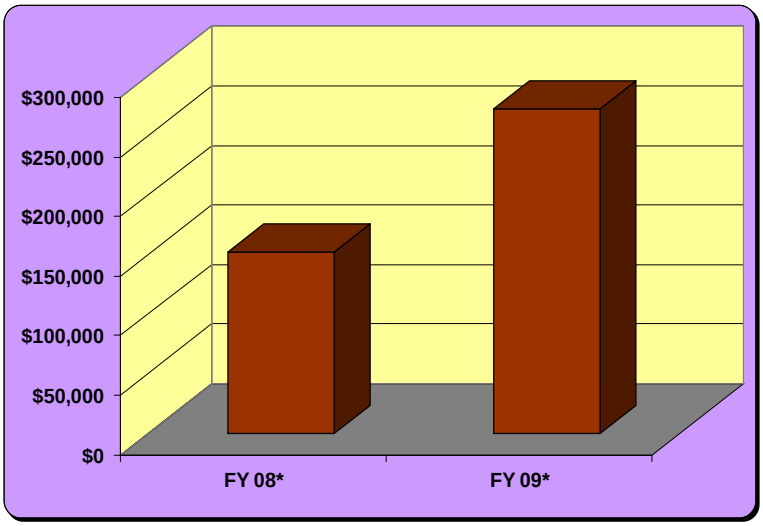
total operational expenditures in the Stormwater Utility Fund.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08*	$152,000	n/a
FY 09*	$272,286	79.1%

* Estimated

History of Stormwater Management Fee to the Transportation Fund



Discussion

FY-08 was the first full year of the City's Stormwater Utility's operations and the

first year of the administrative management charge.

The fee is based on 2 ½% of the Stormwater operating expenses.

Interest Income

Revenue Description

Generally, the City deposits its revenues in a general operations account at its authorized depository. These funs earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Since the City's incorporation, interest earned was generally retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund
10-00-00-361-100-00

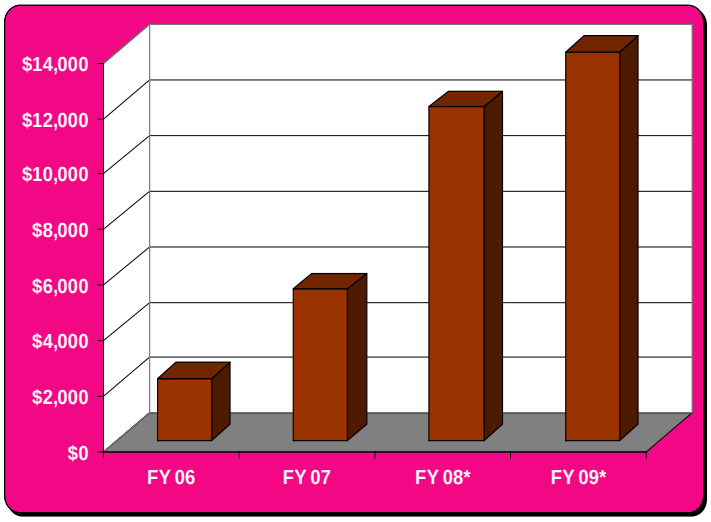
Use of Revenue

Transportation Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the Transportation Fund's account on a monthly basis in proportion to their participation in pooled cash.

History of Earned Interest Income Revenue to the Transportation Fund



Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$2,237	
FY 07	$5,454	143.8%
FY 08*	$12,000	120.0%
FY 09*	$14,000	16.7%

* Estimated

Discussion

Historically, all city interest earned was received by the General Fund; However, in FY-07, it interest receipts were allocated to the earning fund.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description
It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Transportation Fund
10-00-00-389-900-00

Use of Revenue
Transportation Fund. Unrestricted.

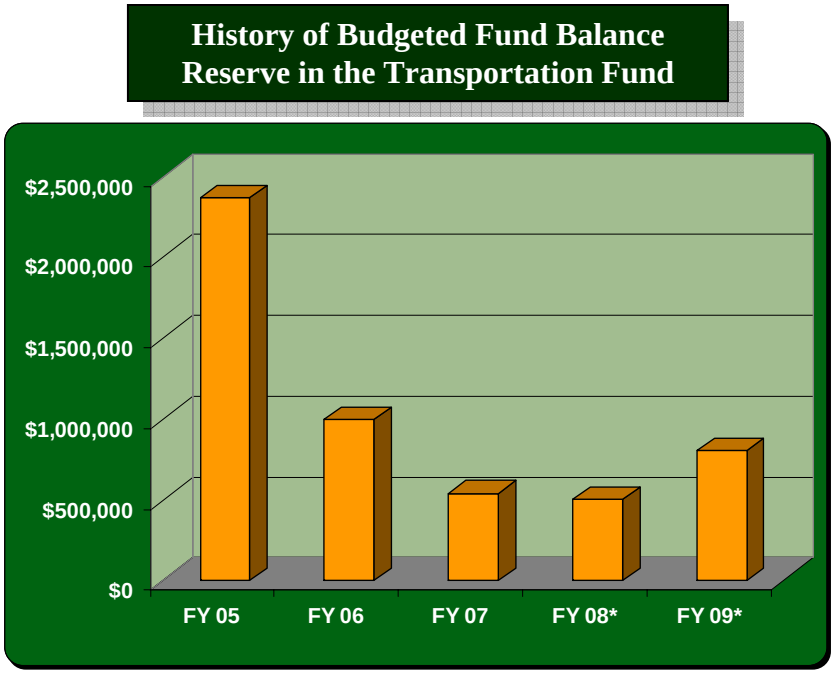
Method/Frequency of Payment
N/a. Money appropriated with budget approval.

Basis for Budget Estimate
Budgeted amount is based on prior year's audit.

Collection History

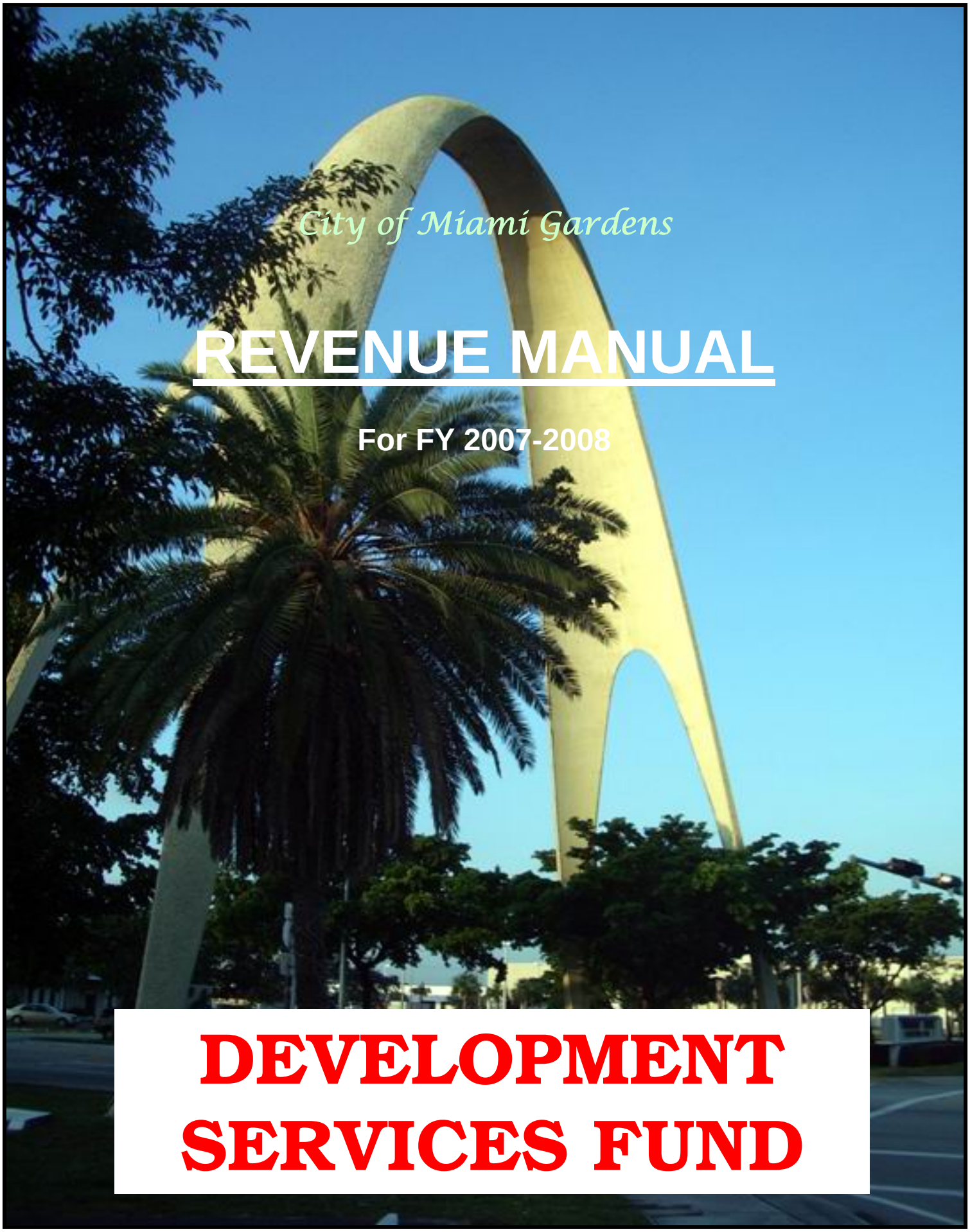
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$2,365,320	
FY 06	$995,259	-57.9%
FY 07	$537,863	-46.0%
FY 08*	$500,211	-7.0%
FY 09*	$801,875	60.3%

* Estimated



Discussion
Each year, the City budgets its entire fund balance in all of its operating funds. In the first two years of the Transportation Fund, the fund balance reserve grew; however, largely as a result of

Hurricane Wilma, the reserve declined significantly. It is estimated that the total of un-reimbursed expenses for the Hurricane were in excess of $800,000. Additional decline is due to several special projects which have required additional funds to complete. The largest of these was the NW 27th Ave, Beautification Program done in conjunction with the Super Bowl in 2007. For the first time in FY-09, the Fund needed a small subsidy from the General Fund to balance. This was due largely to the decline in State Revenue Sharing receipts. As the economy picks up, this should no longer be necessary.



City of Miami Gardens

REVENUE MANUAL

For FY 2007-2008

DEVELOPMENT SERVICES FUND

Planning and Zoning Fees

Revenue Description
The City's Planning and Zoning Department assesses various fees for its services. These fees are designed to recover the cost of processing various land development activities.

Legal Basis for Revenue
Florida Statutes §166.231
Miami Dade County Code Sec. 8CC-10.
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

Special Requirements
None.

Fund/Account Number
Development Services Fund
10-00-00-322-001-00

Use of Revenue
Development Services Fund, unrestricted.

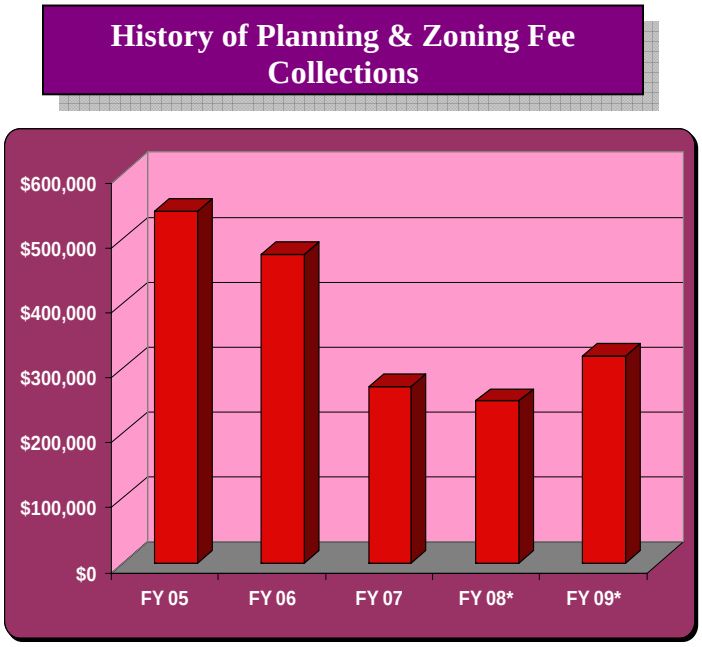
Method/Frequency of Payment
Revenue is collected upon application for a permit or other requested activity.

Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis. This is adjusted by an estimate of new construction activity expected in the subsequent year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$542,765	
FY 06	$476,443	-12.2%
FY 07	$272,916	-42.7%
FY 08*	$250,000	-8.4%
FY 09*	$320,000	28.0%

* Estimated



Discussion
Prior to FY-05, all Planning and Zoning activity was handled by Miami-Dade County. In FY-05, the City established it own department; however, the City retained the County fee schedule. FY-05 and FY-06 saw significant development activity which is reflected in the revenues. FY-07 and FY-08 reflect the major downturn in development activity facing all of South Florida.

Fee Schedule

The Miami Gardens Planning and Zoning Department charges and collects fees for the items and rates listed in the following schedule:

I. TENTATIVE PLAT

A. Fee to accompany Tentative Plat application:
1 -6 sites $2,082.00
*****7 or more sites (base rate)..... $2,082.00
amount added to base rate for each site over 6 sites..... $10.90*****

B. Fee for resubmission of Tentative by same or new owner (revision).... $684.00*****

Additional Fee is required for sites added prior to the approval of the Tentative, base on the number of additional sites.

C. Fee for review of Tentative Plat, new owner application (no revision) ...$468.00

D. **Resubmission of Tentative due to non-compliance to Platting committee recommendations**

Second resubmission of Tentative to non-compliance to Platting Committee recommendation..... $1,000.00

E. **Fee to request an extension of the original Tentative Plat Approval period determined by Chapters 28 & 33G of the Miami-Dade County Code**

Before expiration of the approval period..... $996.00*****
After the expiration of the approval period $1,932.00

II. WAIVER OF PLAT After approval of a Waiver of Plat, any change shall be submitted as new Waiver of Plat. If approved, the new submittal will nullify the previously approved Waiver of Plat.

A. Fee to accompany Waiver of Plat application (new application)..... $2,082.00*****

B. Revision of previously deferred Waiver of Plat to change parcels at owner's request (same or new owner)..... $546.00

C. Review of Waiver of Plat, new owner application (no revision)..... $468.00

D. **Resubmission of Waiver of Plat due to non-compliance to Platting committee recommendations**

Second resubmission of Tentative to non-compliance to Platting Committee recommendation..... $1,000.00

III. WAIVER OF SUBDIVISION CODE REQUIREMENTS

A. Additional fee for review of Tentative Plat or Waiver of Plat which entails a request for a waiver of subdivision code requirements $468.00

B. Fee for Request for waiver of Underground Ordinance $156.000

C. Correspondence answering inquiries $117.00

IV. PAVING AND DRAINAGE One time only flat fee paid at initial submittal of paving and drainage plans.

A. Fee for review of plans for paving and drainage..... $1,000.00

VI. FINAL PLAT Final Plat fee to be paid at the time the Final Plat is submitted for review:

A. **Fees for Final Plat (concurrecy fee of 6.00% does not apply)**

10 sites or less $2,000.00

11 to 100 sites..... $2,000.00
plus $150.00 per site in excess of ten sites

101 or more sites..... $15,500.00
plus $120.00 with a maximum fee of $25,000.00

B. Fee for reverting any previously recorded plat..... $2,000.00

VI. RIGHT-OF-DEDICATION, ROAD CLOSING AND RELEASE OF RESERVATION

A. Fee for Right-of-WAY dedication..... $300.00

B. Fee for release of reservation $300.00

C. Road closing Petition

1. Fee for road closing process..... ..... $800.00

2. Fee for road closing petition processing will be 10% of the per square foot ad valorem tax assessed ;and value of the tax assessed land value of the property adjacent to the right-of-way being closed, or a fee of $1,200.00, whichever it is greater. This fee may be waived by the City Council whenever it is deemed that it is in the best interest of the Public to do so. This fee does not apply where the road petition is required for approval of a new subdivision plat which the roads being closed are being replaced by other right-of-way dedicated by the said plat.

VII. PUBLIC WORKS ZONING HEARING REVIEW (FEE REQUIRED WHEN ZONING HEARING APPLICATION OR REVISION ARE SUBMITTED)

A. Fee to accompanying application for Zoning Hearing..... $250.00

B. Fee to accompanying revise..... $200.00

VIII. DECORATIVE WALL AND ENTRANCE FEATURE REVIEW

A. Fee to accompany Decorative Wall Plans for review..... $200.00

B. Fee to accompany Entrance Feature Plans for review..... $200.00

IX. BONDING (Fee required when bonding documentation is submitted)

A. Initial submittal and review of Agreement and Letter of Credit $200.00

B. Review of corrected bonding documentation..... $50.00

C. Processing the reduction of bond amount..... $100.00

X. RESEARCH

A. Request for Land Development records must be submitted in writing with the minimum research hourly fee.

Minimum fee covering the first hour of research..... $40.00

Additional research fee for each additional half hour..... $20.00

Note: Additional fees assessed by D.E.R.M., pursuant to their fee schedule have been included and are indicated by an asterisk* Rev. - 10/01/2006

Community Development District Fees

Revenue Description
Periodically, a developer request that the City establish a Community Development District pursuant to Florida Statutes §190.05(1). The City charges a fee to review the application. Once operational, the City charges a yearly monitoring fee.

Legal Basis for Revenue
Florida Statutes §166.231, §190.05(b)(1) and (2)
City of Miami Gardens Charter Article 4, Sections 4.11 and 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Garden Ordinance 2004-16-32
City of Miami Garden Ordinance 2006-03-349

Special Requirements
None.

Fund/Account Number
Development Services Fund
15-00-00-363-105-00

Use of Revenue
Development Services Fund, unrestricted.

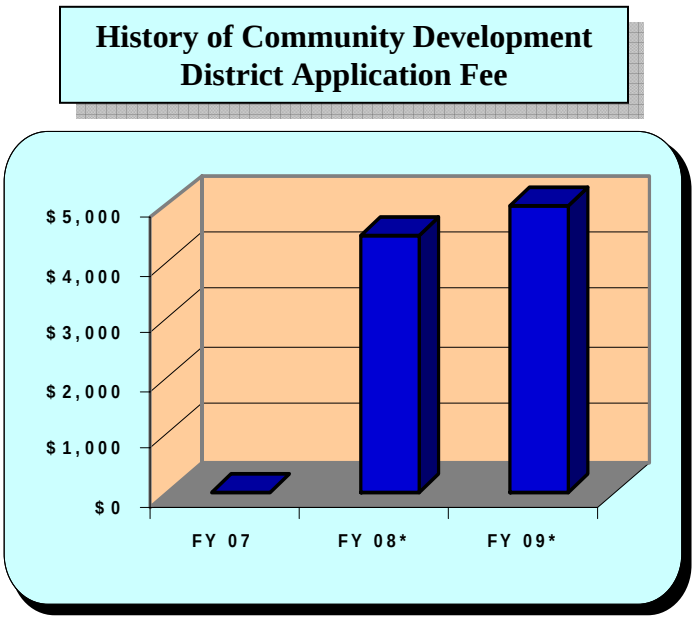
Method/Frequency of Payment
Occasional. No set frequency.

Basis for Budget Estimate
Estimate, if any, is based on prior knowledge of a developer request.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$0	n/a
FY 06	$0	n/a
FY 07	$0	n/a
FY 08*	$4,500	n/a
FY 09*	$5,000	11.1%

* Estimated



Discussion
Occasionally, a developer will request the establishment of a special purpose government pursuant to Florida Statutes §190.05(1). The City of Miami Gardens' planning department reviews the applications and makes a recommendation to the City Council. The City Council, in turn, makes a recommendation to the Board of County Commissioners. Final

approval lies with the BCC. Currently the City has three CDD's (plus one in approval stages as of 10/1/07); however, one was approved prior to the City instituting the fee.

While Community Developments are a special purpose government, most of its activity impacts the City. Often these districts are responsible for road, utility and drainage maintenance. These system feed into the City's systems. Also, when the District has completed paying for these infrastructure improvements, they generally become the property of the City. The City must monitor the District's maintenance activity to ensure that when these assets become the City's, they will be transferred in good condition. Additionally, the city receives numerous calls form the residents in these districts complaining about the infrastructure. These calls must be checked and routed to the District for correction where appropriate.

Fee Schedule

District Application Fee (all sizes)	$15,000
Districts Monitoring Fee (all sizes)	$1,000 or $100 per unit per year, whichever is greater

Building Fees

Revenue Description
The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

Legal Basis for Revenue
Florida Statutes §166.231
Miami Dade County Code Sec. 8CC-10.
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

Special Requirements
None.

Fund/Account Number
Development Services Fund
15-00-00-381-001-00

Use of Revenue
Development Services Fund, unrestricted.

Method/Frequency of Payment
Revenue is collected upon application for a permit or other requested activity.

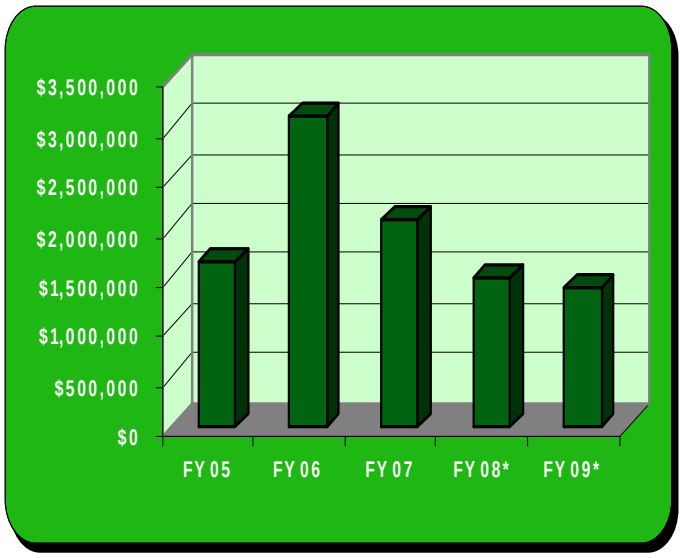
Basis for Budget Estimate
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$1,659,652	
FY 06	$3,106,157	87.2%
FY 07	$2,072,000	-33.3%
FY 08*	$1,500,000	-27.6%
FY 09*	$1,400,000	-6.7%

* Estimated

History of Building Permit Revenue to the Development Services Fund



Discussion
Prior to FY-05, all Planning and Zoning activity was handled by Miami-Dade County. In FY-05, the City established its own department; however, the City retained the County fee schedule. FY-06 saw significant development activity which is reflected in the revenues; however, with the development bust in FY-07, revenues declined significantly and have remained

low. This has resulted in the General Fund having to subsidize the Fund by over $1 million in FY-08 and $1.8 million in FY-09.

Fee Schedule
A. General Information on Special Fees, Refunds, Extensions and Cancellations

1. DOUBLE FEES

When work for which a permit is required is commenced prior to obtaining a permit, the permit applicant will be required to pay the penalty fee, on hundred fifteen dollars ($115.00) plus 100% of the usual permit fee in addition to the required permit fee established herein. The payment of the required fee shall not relieve any person, firm, or corporation from fully complying with all of the applicable regulations and codes, nor shall it relieve them from being subject to any of the penalties. The double fee requirement shall be applicable to all sections of the Building Department noted herein.

For the second offense of doing work without a permit, the permit applicant shall be required to pay twice the penalty fee, two hundred thirty dollars ($230.00) plus a double permit fee. For each subsequent offense, the permit applicant shall be required to pay five times the penalty fee, five hundred seventy-five dollars ($575.00) plus a double permit fee.

2. LOST PLANS FEE

When a permitted set of plans for new buildings, additions, or all other types of projects are lost by the applicants, owner, contractors, or any other representatives of the projects, a recertification fee will be required to review, stamp and approve a new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus $26.30 original building permit fee.

3. LOST PERMIT CARD FEE

After a permit has been issued, if the permit inspection card has been lost, the applicant will be required to pay a charge of thirty dollars ($30.00).

4. REFUNDS, TIME LIMITATIONS & CANCELLATIONS

The fees charged pursuant to this schedule, may be refunded by the municipality subject to the following:

1. No refund shall be made on requests involving:

    a. Permit fees of one hundred dollars $100.00 or less; or
    b. Permits revoked by the Building Official or Director of the Building Department under authority granted by Florida Building Code, of
    c. Permits cancelled by court order, or
    d. Conditional permits; or
    e. Permits which have expired; or
    f. Permits under which work has commenced as evidenced by any recorded inspection having been made by the Building Department; or
    g. When there is a change of contractor.

2. A full refund shall be granted to a permit holder who takes out a permit covering work outside the jurisdictional inspection area. A full refund less than one hundred dollars ($100.00) or fifty percent (50%) of the permit fee, whichever amount is greater, rounded down to the nearest dollar shall be granted to a permit holder who requests a refund, provided:
    a. That the permit holder makes a written request prior to permit expiration date; and

b. That the applicant's validated copy of the permit be submitted with such a request; and
c. That no work as evidenced by any recorded inspection has commenced under such a permit.

3. Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of one hundred and three dollars ($103.00) to cover the cost of transferring the data from the original permit to the second permit.

4. A fee of $66.65 shall be paid by the permit holder who submits a written request for a permit extension as authorized under Florida Building Code.

5. Where a permit has become null and void or expires pursuant to Florida Building Code, and no work, as evidenced by one recorded inspection, has been made by the department, a credit of fifty percent (50%) of the original permit fee covering the same project and involving the same plans shall be given, provided that a complete reapplication is submitted within six (6) months of the expiration date of the original permit and provided that no refund has been made according to this section.

6. A fee of one hundred and fifty dollars $150.00 shall be charged to renew and close each expired permit previously issued by Miami-Dade County, provided the applicant submits to the City of Miami Gardens Building Official an affidavit from a registered architect or Engineer that satisfies the requirements of the Florida Building Code to renew and close the expired permit, and that the affidavit includes evidence that the construction was completed prior to March 1, 2002.

5. SPECIAL PROJECTS

A fee equal to actual staff time and related costs shall be assessed for special projects requiring research by the Department in order to answer questions proposed by developers, attorneys, realtors, or municipalities, etc., in connection with the use, re-subdivision, and development of properties, or to determine if any existing violations are on the property through a review of Departmental work. A minimum fee shall be charged. A fee equal to two dollars and forty cents ($2.40) per page shall be assessed for pre-programmed computer reports of Department records.

6. INSPECTIONS/PLAN REVIEWS REQUIRING OVERTIME:

Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of $83.30 per hour, or fraction thereof, and $133.35 per hour, or fraction thereof, on a holiday. Fees are over and above the original permit fee.

7. ENFORCEMENT (Applicable to all trades)

Florida Statue 553.80 Enforcement

Plan Rework Fee, each review, per trade (See explanation below) $102.32

"Section 2(b) – With respect to evaluation of design professionals' documents, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code and issue a permit, to reject design documents required by the code three or more times for failure to correct a code violation specifically and continuously noted in each rejection, including but not limited to, egress fire protection, structural stability, energy accessibility, lighting, ventilation, electrical, mechanical, plumbing and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to Chapter 120, the local government shall impose, each time after the third such review the plans are rejected for that code violation, a fee of four times the amount of the proportion of the permit fee attributed to plans review."

Reinspection Fee (See explanation below) **$68.70**

"Section 2(c) – With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation specifically and continuously noted in each rejection, including but not limited to egress, fire protection, structural stability, energy, accessibility, lighting, ventilation, electrical, mechanical, plumbing and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to Chapter 120, the local government shall impose a fee of four times the amount of the fee imposed for the initial inspection or first re-inspection, whichever is greater for each such subsequent re-inspection."

8. EXPEDITE PLAN REVIEW SERVICES

Permit applicants who request an alternate plan review service for an expedited review, to be completed after normal working hours, will be assessed a fee. This fee shall be as follows:

Residential: $220.80 (first four hours)
$ 55.20 (each additional hour)

Commercial: $470.40 (first four hours)
$117.60 (each additional hour)

9. INTEREST CHARGES ON UNPAID AMOUNTS DUE TO THE CITY OF MIAMI GARDENS BUILDING DEPARTMENT

The City of Miami Gardens Building Department is authorized to impose an interest charge on any and all unpaid amounts which are due to the Department. This includes, without limitation, items such as past due boiler fees, 40 year recertification fees, Civil Violation fines and demolition costs. The City of Miami Gardens Building Department shall also have the authority to charge interest as part of any settlement agreement of installment payment plan to recover fees, fines or costs as well as outstanding liens.

The interest charged shall be assessed as provided for in applicable Municipal Code provisions or administrative orders. In all other cases, interest shall be charged from the date the amount was due and payable to the Department computed at the rate of ten percent (10%) per annum. The Department Director or designee shall have the right to waive all or any portion of the interest charged in order to ensure public safety concerns are met.

10. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE

The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure.

The invoice will consist of actual labor cost, including any and all fringe benefit costs the Department is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Building Department's Finance Section on a yearly basis.

All of this (these) project(s) will have mutually agreed on contract(s), which will be maintained in the Finance Section. The Director will also have the ability to request a deposit amount that is mutually acceptable to the Department and company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final invoiced project cost; if any amount is remaining, it shall be returned to the party that executed the agreement with the Department. The life span of the project(s) shall be included in the agreement.

11. BUILDING PERMIT CANCELLATION $68.70

12. PERMIT EXEMPTIONS

1. EXEMPTIONS FROM BUILDING PERMIT BUT REQUIRE A ZONING IMPROVEMENT PERMIT (ZIP):

Certain buildings, structures, improvements, and installations are exempted by the Florida Building Code from building permit issuance, but must otherwise comply with the minimum of this section. Therefore, such building structures, improvements, and installations shall be subject to review under the Zoning Improvements Permits (ZIP) standards contained in this section, as well as the regulations of the underlying zoning district.

The following buildings, structures, improvements, and installations shall require a ZIP from the Department of Planning and Zoning.

a. Above ground pools that contain water less than twenty-four (24) inches deep;
b. Agricultural/farm buildings and non-habitable structures on bona fide farms;
c. Canopy carports, canopies and other fabric covered framework installed on residential properties;
d. Chickee huts constructed by Miccosukee or Seminole Indians;
e. Picket fences, ornamental iron fences and other fences installed on residential property that are deemed non-wind resistant; provided, however, any pool safety barrier fence and any fence with concrete columns ***shall require a building permit***;
f. Decorative reflective pools and fishponds that contain water less than twenty-four (24) inches deep, that contain less than 250 square feet in area, and contain less than 2,250 gallons in volume;
g. Decorative garden-type water type fountains;
h. Signs – balloon type;
i. Signs – painted wall type;
j. Signs – stick on letter type;
k. Buildings and structures specifically regulated and preempted by the Federal Government
l. Temporary buildings or sheds used exclusively for construction purposes
m. Mobile homes used as temporary offices, except that the provisions of the Florida Building Code relating to accessibility by persons with disabilities shall apply to such mobile homes.
n. Paving and drainage

The Building Director shall have the authority to require a ZIP review for other buildings, structures, improvements, and installations that are newly created or come about by changes in the state or local building codes.

2. BUILDING PERMIT EXEMPTIONS NOT REQUIRING A ZONING IMPROVEMENT PERMIT (ZIP):

The following construction improvements do not require a building permit by the Florida Building Code, or a Zoning Improvements Permit (ZIP). However, other regulating agencies may require a permit.

o. Surfacing of floors or slabs with carpet, tile, brick, wood, Chattahoochee.

p. Kitchen cabinets, vanities or paneling installation inside residential units. Any associated plumbing and electrical work may require a permit.
q. Playground equipment (swings, slides, monkey bars, basketball hoops, doghouses and pump covers) for residential use. All equipment
r. Excavation of swales and drainage holding areas above the water table and in compliance with the Department of Environmental Resources Management (DERM) regulations.
s. Ironwork for decorative purposes only (security bars and doors and railings require a permit).
t. Interior or exterior painting and roof painting (water tight coatings require a permit).

3. MECHANICAL EXEMPTIONS RESIDENTIAL & COMMERCIAL PROPERTIES:

The Florida Building Code Section 104.1 establishes the following permit exemptions for mechanical work:

u. Any portable heating appliance.
v. Any portable ventilation equipment.
w. Any portable cooling unit.
x. Any steam, hot or chilled water piping within any heating or cooling equipment regulated by this section.
y. Replacement of any part which does not alter its approval or make it unsafe.
z. Any portable evaporative cooler.
aa. Any self-contained refrigeration system containing 10lbs. (4.54 kg.) or less of refrigerant and actuated by motors of 1 horsepower (746 W) or less.
bb. The installation, replacement, removal, or metering of any load management control device.

13. TECHNOLOGY AND TRAINING FEE

A technology and training fee of 15% of the total Building permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.

14. REVISIONS

A fee of $72.20 per trade per hour for a minimum of one (1) hour will be applied for revisions.

15. CERTIFICATES OF OCCUPANCY

Single Family Residence, Townhouse, Duplex (each unit)	$	63.00
Apartments, Hotels, Multiple Family Uses		
a. 2 to 50 Units	$	105.00
b. 51 to 100 Units	$	160.00
c. 101 and up Units	$	210.00
Commercial /Industrial		
Per sq. ft. of Business Area	$	0.06
Minimum Fee	$	175.00
Maximum Fee	$	2,000.00

a. Occupancy without CO (In Violation)
   $ 500.00 fee plus double CO fee
b. Temporary Certificate of Occupancy
   $ 50% of final CO fee for 90-day extensions per period. 100% final CO fee

16. EFFECTIVE DATE

This fee schedule shall be effective March 1, 2008.

17. AMMENDMENTS TO BUILDING PERMIT FEE SCHEDULE

All building permits fees shall be increased by 5% annually effective October 1 of each fiscal year.

B. Building Permit Fees

1. "UP-FRONT" PROCESSING FEE (non-refundable)

When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.

2. MINIMUM FEE FOR BUILDING PERMITS

The minimum fee for all building permits is $72.20 for residential construction and $200 for commercial construction and is applicable to all items in this section except as otherwise specified.

3. NEW BUILDINGS AND/OR ADDITIONS – RESIDENTIAL

New Single Family Residence and Duplex includes permit fees for all trades

0 – 300 S/F	$	489.00
301 – 650 S/F	$	610.00
651 – or above	$	0.97/SF

4. ALTERATIONS/REPAIRS – RESIDENTIAL
(per $1.00 of construction value)

Single Family Residence and Duplex	$	.055
Minimum Fee	$	72.20
Maximum Fee	$	1,500.00
Shade Houses per 100 S/F or fractional part of floor area	$	0.36

5. TENTS

Electrical and plumbing separate	$	185.00

6. NEW CONSTRUCTION/ADDITIONS - COMMERCIAL $ 1.55/SF

7. ALTERATION AND/OR REPAIRS – COMMERCIAL

Per $1.00 of construction value	$	.0124

If square footage is provided, the construction value will be based on a cost of $1.13/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.

8. SLAB AND DRIVEWAYS

Asphalt Driveway	$	72.20
Pavers Driveway	$	72.20
Cast Concrete Driveway	$	72.20
Slabs only	$	72.20
Approach only	$	72.20
Sidewalk only	$	72.20
Approach and Sidewalk	$	133.30

9. ROOFING/RE-ROOFING

Minimum fee	$	126.00
Roofing Flat/Shingle per S/F	$	0.10
Roofing Tile and Metal Roof per S/F	$	0.13
Lightweight Insulating Concrete Flat Fee	$	115.50

10. FENCES AND/OR WALLS

Minimum	$	111.10
0 – 500 linear ft.	$	111.10
Each additional 500 linear ft. or fractional part thereof	$	111.10
Masonry and/or Ornamental Iron each linear ft.	$	1.25

11. SWIMMING POOLS, SPAS, AND HOT TUBS

Installation of swimming pool/spa – includes permit fees for all trades

Pools, Spa, Deck, Hot tubs	$	683.00

12. TEMPORARY PLATFORMS AND TEMPORARY BLEACHERS TO BE USED FOR PUBLIC ASSEMBLY

Per platform	$	72.20
Per bleacher	$	72.20

13. DEMOLITION OF BUILDINGS

For each structure	$	310.00

14.	**INSTALLATION OR REPLACEMENT OF WINDOWS OR DOORS, ORNAMENTAL IRON BARS/SAFETY BARS, SHUTTERS**		
	For the first installation, alteration or repair (except new construction)	$	44.40
	Each additional installation	$	5.00
15.	**SCREEN ENCLOSURES, CANOPIES & AWNINGS**		
	Screen enclosures	$	210.00
	Detached canopies (each)	$	210.00
	Awnings and Attached Canopies	$	210.00
16.	**TEMP. TRAILER (FOR CONSTRUCTION)**		
	Tie Down Inspection Fee (This does not include installation of meter mounts and service equipment. Separate mechanical, plumbing and related electrical permits are required).	$	262.75
17.	**SIGN PERMIT FEES**		
	Fee per sign	$	210.00
	If applicable, electrical sign fee per sign	$	210.00
18.	**CHICKEE HUTS**		
	Constructed by other than Miccosukee Tribe of Indians or Seminole Tribe of Florida ***Fee plus electrical & plumbing when applicable***	$	210.00
19.	**GUTTERS**	$	72.20
20.	**PARKING LOTS**		
	Per lot or re-paving	$	183.00
	Re-striping existing lot (Separate for electrical & plumbing if applicable)	$	120.00
21.	**FLAGPOLES**	No Charge	

C. Plumbing Permit Fees

1.	**MINIMUM PLUMBING OR GAS FEE PER PERMIT**		
	Residential Minimum Fee	$	72.20
	Commercial Minimum Fee	$	200.00
	Except as otherwise specified		
2.	**ALTERATIONS/REPAIRS - RESIDENTIAL**		

	Single Family Residence and Duplex	$	.055 Per $1.00 of construction value
	Minimum Fee	$	72.20
	Maximum Fee	$	1,500.00
3.	**ALTERATIONS/REPAIRS - COMMERCIAL**		
	Per $1.00 of construction value If square footage is provided, the construction value will be based on a cost of $113/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.	$	.002
4.	**SETTLING TANKS, GAS AND OIL INTERCEPTORS, AND GREASE TRAPS**		
	(Including drain tile and relay for same Residential and Commercial)	$	72.20
5.	**SEWER**		
	Each building storm sewer and each building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building	$	72.20
	Sewer Capping/Demolition	$	72.20
6.	**WATER PIPING**		
	Irrigation system and underground sprinkler system for each zone	$	23.24
	Water service connection to a municipal or private water supply system (for each meter on each lot)	$	72.20
	Swimming Pool Heater Replacement or New Installation	$	72.20
	Swimming Pool Repair	$	72.20
	2” or less water service backflow assembly	$	83.30
	2 ½” or larger water service backflow assembly	$	166.65
	Solar water heater installation, equipment replacement or repair	$	166.65
	Replace Solar Panel or New Installation	$	166.65
7.	**WELLS**		
	Residential wells per well	$	72.20
	Commercial wells per well	$	111.10
8.	**NATURAL GAS OR A LIQUEFIED PETROLEUM**		

	For each meter (new or replacement)	$	8.24
	For each outlet (includes meter and regulator) (Commercial)	$	16.65
	For each appliance (Commercial) (does not include warm air heating units, but does include un-vented space)	$	16.65
	For major repairs to gas pipe where no fixture or appliance installation is involved per repair	$	48.07
	Minimum	$	72.20
	Underground L.P. gas tanks per group of tanks at a single location	$	72.20
	Above ground L.P. gas tanks per group of tanks at a single location	$	72.20
9.	**WATER TREATMENT PLANTS, PUMPING STATIONS, SEWER TREATMENTS AND LIFT STATIONS**		
	Water treatment plant (interior plant piping)	$	288.43
	Sewage treatment plant (interior plant piping)	$	205.74
	Lift station (interior station piping)	$	329.78
	Sewage ejector	$	96.15
10.	**WATER AND GAS MAINS (ALL GROUPS)**		
	Minimum fee	$	111.10
	Each 10 feet or part thereof	$	16.65
11.	**STORM/SANITARY UTILITY/COLLECTOR LINES FOR BUILDING DRAIN LINES**		
	Minimum fee	$	111.10
	Each 10 feet or part thereof	$	16.65
12.	**MANHOLE OR CATCH BASIN**		
	Minimum fee	$	111.10
	Each manhole or catch basin	$	27.75
13.	**TEMPORARY TOILETS-WATERBORNE OR CHEMICAL**		
	First temporary toilet	$	72.20
	Renewal of temporary toilet – same charge as original permit	$	72.20
	For each additional toilet	$	16.65
14.	**DENTAL VACUUM LINES**		

	Each system	$	138.90
15.	**MEDICAL GAS**		
	Minimum fee	$	111.10
	Installation, per $1000 of construction value	$	16.65
	Solar Water Heater each installation	$	137.40

D. Electrical Permit Fees

1.	**MINIMUM ELECTRICAL PERMIT FEE INCLUDING REPAIR WORK PER PERMIT**		
	Residential Minimum Fee	$	72.20
	Commercial Minimum Fee	$	200.00
	Except as otherwise specified		
2.	**ALTERATIONS/REPAIRS - RESIDENTIAL**		
	Single Family Residence and Duplex	$	.055
		Per $1.00 of construction value	
	Minimum Fee	$	72.20
	Maximum Fee	$	1,500.00
3.	**ALTERATIONS/REPAIRS - COMMERCIAL**		
	Per $1.00 of construction value If square footage is provided, the construction value will be based on a cost of $1.13/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.	$	.002
4.	**PERMANENT SERVICE TO BUILDING**		
	(This fee shall be charged for total amperage of service) For each 100 amp or fractional part	$	8.90
5.	**TEMPORARY SERVICE FOR CONSTRUCTION**		
	Per service	$	72.20
6.	**CONSTRUCTION FIELD OFFICE SERVICE**		
	Per service	$	137.39
	Service or Panel Repair	$	72.20
	Reconnect Meter	$	72.20

	Agricultural Service	$	82.44
	Mobile Home or RV Service	$	82.44
	Free Standing Service	$	82.44
7.	**FEEDERS**		
	(Include feeders to panels, M.C.C switchboards, elevators, etc.)		
	Each Feeder	$	22.25
	Generators, Automatic Transfer Switches Per 10 KW	$	11.15
8.	**TEMPORARY SERVICE TEST**		
	Equipment and service (30 day limit) per service	$	123.66
	Elevator (180 day limit) per elevator	$	136.65
	Free Standing Service - New meter and service (requires processing) Per service Includes lift stations, sprinkler systems, street lighting, parking lots, etc. that require new service with separate meter.	$	123.66
9.	**FIRE DETECTION SYSTEM**:		
	Includes fire alarm system, halon, etc. Does not include single 110 volt residential detectors.	$	171.24
	Minimum	$	72.20
	Repairs and additions to existing systems per system/floor	$	82.44
10.	**BURGLAR ALARM SYSTEM**		
	Complete system	$	144.40
	Repair per system	$	72.20
11.	**INTERCOM SYSTEM**		
	Each new system	$	123.66
12.	**ENERGY MANAGEMENT SYSTEM**		
	Per floor	$	144.26
	Repair per floor	$	82.44
13.	**CLOSED CIRCUIT TV**		
	Per system	$	123.66

14.	**VACUUM SYSTEM**		
	Per system	$	72.20
15.	**SECURITY SYSTEM** (card reader)		
	Per system	$	123.66
16.	**TEMPORARY WORK ON CIRCUSES, CARNIVALS, FAIRS, CHRISTMAS TREE LOTS, FIREWORKS, TENTS, ETC.**		
	Per ride or structure	$	68.70
17.	**GROUND WIRE FOR SCREEN BONDING**		
	Per installation	$	82.44
18.	**CONDUIT**		
	Duct bank- Per Linear Foot (residential/commercial)	$	2.48
19.	**SOLAR PHOTOVOLTAIC SYSTEM**		
	Per system	$	123.00
20.	**PHONE & DATA SYSTEM**		
	Per system	$	123.00
21.	**SMART HOUSE SYSTEM**		
	Per system	$	123.00

E. Mechanical Permit Fees

1.	**MINIMUM MECHANICAL PERMIT FEE**		
	Residential Minimum Fee	$	72.20
	Commercial Minimum Fee	$	200.00
	Except as otherwise specified		
2.	**ALTERATIONS/REPAIRS - RESIDENTIAL**		
	Single Family Residence and Duplex	$	.055 Per $1.00 of construction value
	Minimum Fee	$	72.20
	Maximum Fee	$	1,500.00

3. ALTERATIONS/REPAIRS - COMMERCIAL

Per $1.00 of construction value	$	.002

If square footage is provided, the construction value will be based on a cost of $1.13/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.

4. A/C & REFRIGERATION INCLUDING REPLACEMENT, RELOCATION OF EQUIPMENT, & NEW INSTALLATION (WITHOUT MASTER PERMIT)

TONS each	$	21.00
KW each	$	4.20
Drains each	$	6.30

5. STORAGE TANKS FOR FLAMMABLE LIQUIDS

Per tank	$	205.74

6. FURNACE & HEATING EQUIPMENT, INCLUDING COMMERCIAL DRYERS, OVENS & OTHER FIRED OBJECTS NOT ELSEWHERE CLASSIFIED. (WITHOUT MASTER PERMIT)

KW each	$	4.20

7. INTERNAL COMBUSTION ENGINES

Stationary – each	$	102.87

8. COMMERCIAL KITCHEN HOODS

Each	$	166.65

9. OTHER FEES:

Fire chemical halon and spray booths for each system	$	191.55
Insulation, pneumatic tube, conveyor systems, pressure and process piping, sheet metal or fiberglass air conditioning ducts, cooling towers, Mechanical ventilation	$	111.10
For each $1,000 or fractional part of contract cost	$	15.80

10. BOILERS AND PRESSURE VESSELS

The following fees apply to each boiler to be installed:

Boilers less than 837 MBTU – each	$	105.00
Boilers 837 MBTU to 6695 MBTU – each	$	157.65
Boilers 6695 MBTU and up – each	$	226.00
Steam driven prime movers – each	$	105.00

Steam actuated machinery – each	$	105.00
Unfired pressure vessels (operating at pressures in excess of 60 PSI and having volume of more than 5 cu. ft.) each pressure vessel	$	105.00

11. FEES FOR PERIODIC RE-INSPECTIONS

Steam boilers (annual) - each	$	105.00
Hot water boilers (annual) – each	$	105.00
Unfired pressure vessels (annual) – each	$	105.00
Miniature boilers (annual) – each	$	105.00
Certificate of inspection (where inspected by insurance company) – each	$	105.00
Shop inspection of boiler or pressure vessels per completed vessels	$	105.00

F. Copies of Departmental Records

Plan reproductions from microfilm – per sheet	$	5.00
Reproduced records – per page	$	0.15
Double sided copies – per page	$	0.25
Certified copies – per page	$	1.00
Notary public service – per document (City business)	$	1.00
Notary public service – per document (Non-City business)	$	5.00

G. Forty-Year Re-Certification Program Fees

There shall be a three hundred dollar ($300.00) fee per building, for every Forty Year Building re-certification program application and each preceding Ten Year re-certification application as required under the Miami-Dade County Code Chapter 8.

There shall be a fifty dollar ($50.00) extension fee for every application for subsequent Ten Year re-certification program applications.

H. Structural Glazing Systems Re-Certification Fees

There shall be a two hundred and eighty three dollars and forty six cents ($283.46) fee for the initial application for structural glazing Re-certification and each subsequent application under the Miami-Dade County Code Chapter 8.

I. Annual Facility Permits Fees

In accordance with provisions of the Florida Building Code and the Miami-Dade County Code Chapter 10, each firm or organization in the City of Miami Gardens which performs its own

maintenance work with certified maintenance personnel in Factory-Industrial (Group F) Facilities, as well as helpers there under, may pay to City of Miami Gardens an annual Master and Subsidiary Facility Permit (Premise Permit) - fee in lieu of other fees for maintenance work. Such fee shall be paid to the Building Department and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this sub-section.

Master Facility Permit Fee (multiply number of employees by fee)	$	57.25
Minimum Master Facility Permit fee	$	1,081.94
Subsidiary Facility Permit Fee (multiply number of employees by fee)	$	57.25
Minimum Subsidiary Facility Permit fee	$	303.40

Prior to each Facility Permit's expiration, the holder will be sent a renewal notice to continue the Premise Permit for the next renewal period. The fee will be the same as the original Fee. No allowance shall be made for late renewal fees or part year renewal fees.

J. Soil Improvement/Land Clearing Permit Fees

Soil improvement permits are used to clear, de-muck and fill undeveloped land.

Residential - per lot	$	150.00
Commercial - per acre	$	1,000.00

K. Schedule of civil penalties.

The following table shows the sections of this Code, as they may be amended from time to time, which may be enforced pursuant to the provisions of this chapter; and the dollar amount of civil penalty for the violation of these sections as they may be amended.

The "descriptions of violations" below are for informational purposes only and are not meant to limit or define the nature of the violations or the subject matter of the listed Code sections, except to the extent that different types of violations of the same Code section may carry different civil penalties. For each Code section listed in the schedule of civil penalties, the entirety of that section may be enforced by the mechanism provided in this Chapter 8CC, regardless of whether all activities proscribed or required within that particular section are described in the "Description of Violation" column. To determine the exact nature of any activity proscribed or required by this Code, the relevant Code section must be examined.

Schedule below:

8-1	Building Code violations: Violations inure to the state minimum building code in effect in the permitting jurisdiction on the date of the application and governs

	the permitted work for the life of the permit and any extension granted to the permit Note: Sections relating to Florida Building Code will have the year of the edition and a "FBC" prefix. Sections relating to the Florida Building Code, Residential Volume, with the exception of administrative issues, will have the year of the edition and a "FBCR" prefix.	
8-1	2001 FBC § 104: Failure of owner-builder or contractor to obtain permit	500.00
8-1	2001 FBC § 105.5: Failure to display permit card	100.00
8-1	2001 FBC § 105.6: Failure to obtain required inspection	500.00
8-1	2001 FBC § 106.1: Failure to obtain required Certificate of Occupancy ("CO") prior to use or occupancy or before a temporary CO expires	500.00
8-1	2001 FBC § 106.2: Failure to obtain required Certificate of Completion ("CC") prior to use or occupancy	500.00
8-1	2001 FBC § 106.3: Unlawfully connecting utility service	500.00
8-1	2001 FBC Chapter 11: Failure to provide required handicapped accessibility	500.00
8-1	2001 FBC § 1817.1: Failure to properly guard and protect an excavation	500.00
8-1	2001 FBC § 1817.1: Failure to properly underpin or protect a footing or foundation against settlement caused by an excavation	1,000.00
8-1	2001 FBC § 1817.2: Unlawfully making an excavation which endangers adjoining property or buildings or is a menace to public health or safety	1,000.00
8-1	2004 FBC § 105.1: Failure of owner-builder or contractor to obtain a permit	$500.00
8-1	2004 FBC § 105.7: Failure to maintain the building permit or copy on the site of work until completion of the project	$100.00
8-1	2004 FBC § 109.3: Failure to obtain required inspection	$500.00
8-1	2004 FBC § 110.1: Failure to obtain required Certificate of Occupancy ("CO") prior to use or occupancy or before a temporary CO expires	$500.00
8-1	2004 FBC § 110.2: Failure to obtain required Certificate of Completion ("CC") prior to use or occupancy	$500.00
8-1	2004 FBC § 111.1: Unlawfully connecting utility service	$500.00
8-1	2004 FBC § 114.3: Failure to comply with a lawful stop work order	$500.00
8-1	2004 FBC § 1817.1: Failure to properly guard and protect an excavation	500.00
8-1	2004 FBC § 1817.1: Failure to properly underpin or protect a footing or foundation against settlement caused by an excavation	1,000.00
8-1	2004 FBC § 1817.2: Unlawfully making an excavation which endangers adjoining property or buildings or is a menace to public health or safety	1,000.00
8-1	2004 FBC Chapter 11 Failure to provide required handicapped accessibility	$500.00
8-1	2004 FBCR § 4404.1.1: Failure to properly guard an excavation	$500.00
8-1	2004 FBCR § 4404.1.1: Failure to properly underpin or protect a footing or foundation against settlement caused by an excavation	$1,000.00
8-1	2004 FBCR § 4404.1.2: Unlawfully making an excavation which endangers	$1,000.00

	adjoining property or buildings or is a menace to public health or safety	
8-11(a)	Failure to maintain a building or structure in a safe condition; failure to maintain devices or safeguards in good working order	500.00
8-11(c)	Failure to obtain a certificate of inspection prior to placing in operation or continuing in operation any boiler or pressure vessel	1,000.00
8-11(c)(5)	Failure to post required certificate of inspection for a boiler or pressure vessel	500.00
8-11(f)(iv)(1)	Failure of the owner of a 40 year old building to furnish required written report to the Building Official	500.00
8-11(f)(iv)(5)	Failure of the owner of a 40 year old building to complete required repairs or modifications	500.00
8-14	Failure to remove debris, equipment, materials or sheds	200.00
8-16	Failure to secure buildings and equipment	500.00
8-21.1(c) SFBC § 201.1(c)	Failure of property owner or permit holder to allow entry, South Florida Building Code § 201.1.b.1.	500.00
8-21.1(d) SFBC § 201.1(d)	Failure to comply with lawful stop work order, South Florida Building Code, §§ 201e.1., 201.3.e.	500.00

Development Services Technology Surcharge

Revenue Description
Revenue comes from a 15% local surcharge on all permits and fees collected in the Development Services Fund except impact fees.

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

Special Requirements
None.

Fund/Account Number
Development Services Fund
15-00-00-345-200-00

Use of Revenue
Development Services Fund. Funds are to used for the addition and improvement of technology used by the fund.

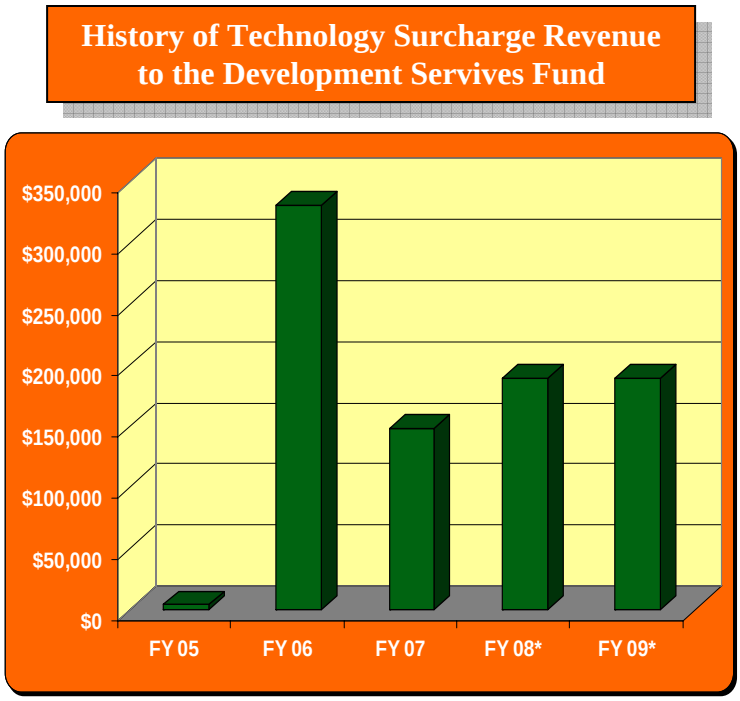
Method/Frequency of Payment
Concurrent with all other fees paid.

Basis for Budget Estimate
Estimate for the budget is based on a percentage of the permit fee estimate.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$4,446	
FY 06	$331,495	7356.0%
FY 07	$148,696	-55.1%
FY 08*	$190,000	27.8%
FY 09*	$190,000	0.0%

* Estimated



Discussion
This fee was originally imposed when the City assumed the operation of the Planning, Zoning and Building departments because of our lack of revenue history. Staff was concerned that sufficient funds to operate would not be generated by the normal permit fees. The fee has

been renewed each year in order to provide sufficient revenue to run the Fund's activities. In FY-08, the fee was designated as a technology fee to help the City recover and expand technology-related expenses. The wide variation in revenue is due largely to the inaccurate coding of revenue during the City's early days before full automation of the revenue system.

BCCO

Revenue Description

Revenue comes from a mandated Miami-Dade County charge on all building permits to assist in the funding the Miami-Dade County Building Contractor Compliance Board (BCCO). The BCCO is a regulatory agency for all building trade contractors and public building inspectors/officials in Miami-Dade County. This revenue is subsequently transferred to the County.

Legal Basis for Revenue

Florida Statutes §166.231
Miami-Dade County Code, Chapter 8.12 (d)-(g)
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund
15-00-00-345-210-00

Use of Revenue

Development Services Fund. Restricted.

Method/Frequency of Payment

The BCCO surcharge is paid by developers concurrent with the payment of all building permit fees.

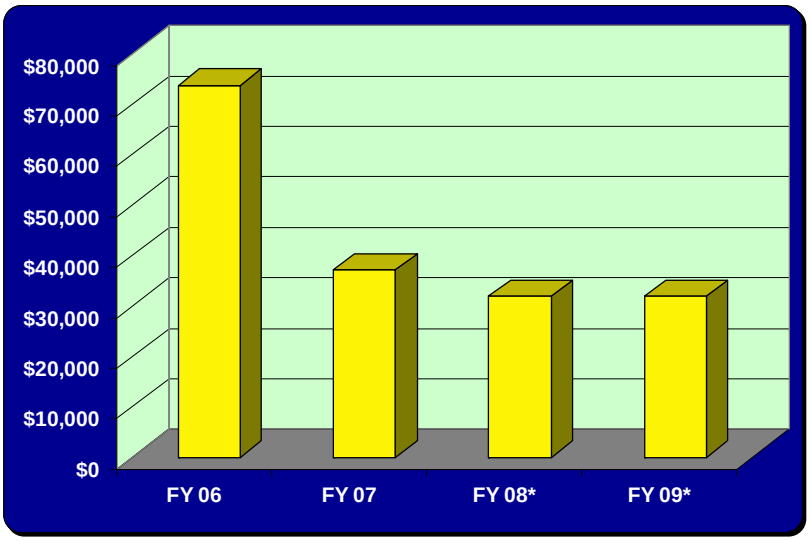
Basis for Budget Estimate

Estimate for the budget is based on a percentage of all building permit fee estimates as established in the budget.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$73,709	
FY 07	$37,188	-49.5%
FY 08*	$32,000	-14.0%
FY 09*	$32,000	0.0%

*** Estimated**



Discussion

This fee is essentially a pass-through to Miami-Dade County for its building code compliance

activities. This has remained fairly steady over the past three years. This is not a true revenue as the City is operating only as a collection agency for Miami-Dade County and must forward all fees collected to them.

Grants and Donations

Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity.

With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the Development Services Fund are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund
15-00-00-389-200-00 (Federal)
15-00-00-389-300-00 (State)
15-00-00-389-400-00 (Other)
15-00-00-331-800-00 (Hurricane Grant)

FY-08
None.

Use of Revenue

Development Services Fund. Restricted to the purpose for which it was received.

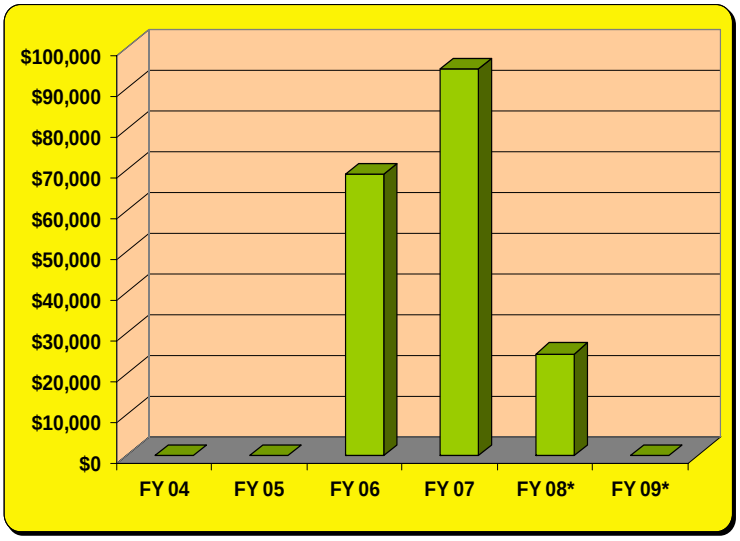
Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved grant awards.

History of Grants and Donations Revenue to the Development Services Fund



Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 04	$0	n/a
FY 05	$0	n/a
FY 06	$69,000	n/a
FY 07	$94,960	37.6%
FY 08*	$25,000	-73.7%
FY 09*	$0	-100.0%

* Estimated

Discussion

Generally speaking, grants for the Development Service Fund are received by the CIP Fund. Only operating-type grants are still accounted for in this Fund.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund
15-00-00-361-100-00

Use of Revenue

Development Services Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

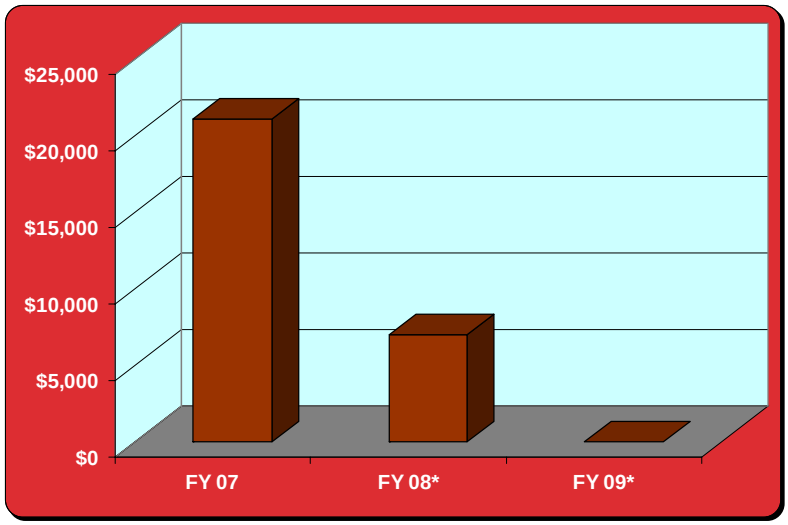
Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$21,128	
FY 08*	$7,000	-66.9%
FY 09*	$0	-100.0%

History of Earned Interest Income Revenue to the Development Services Fund



Estimated

Discussion

From FY-04 through FY-06, the City received interest on its idle cash and that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash. The decrease in FY-08 and FY-09 are due to the decline of the fund balance.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description
It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Development Services Fund
15-00-00-389-900-00

Use of Revenue
Development Services Fund. Unrestricted.

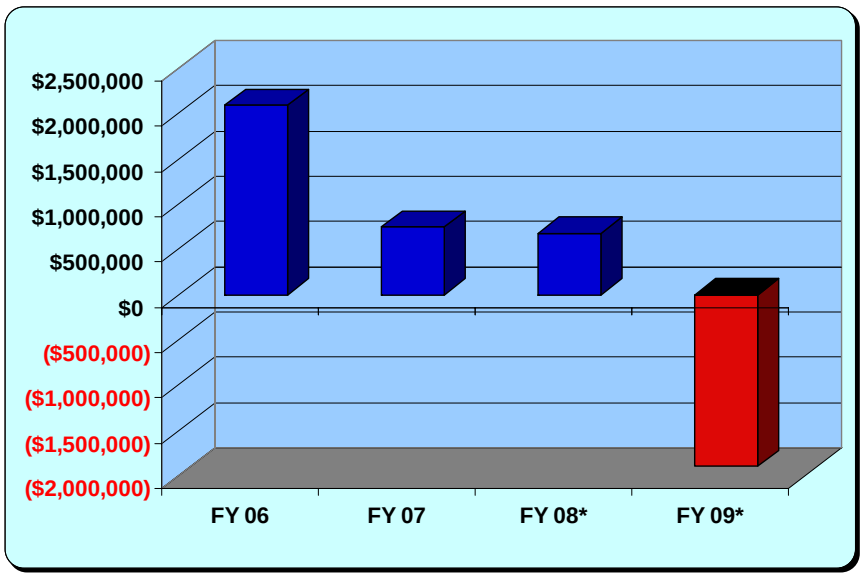
Method/Frequency of Payment
N/a. Money appropriated with budget approval.

Basis for Budget Estimate
Budgeted amount is based on prior year's audit.

Collection History

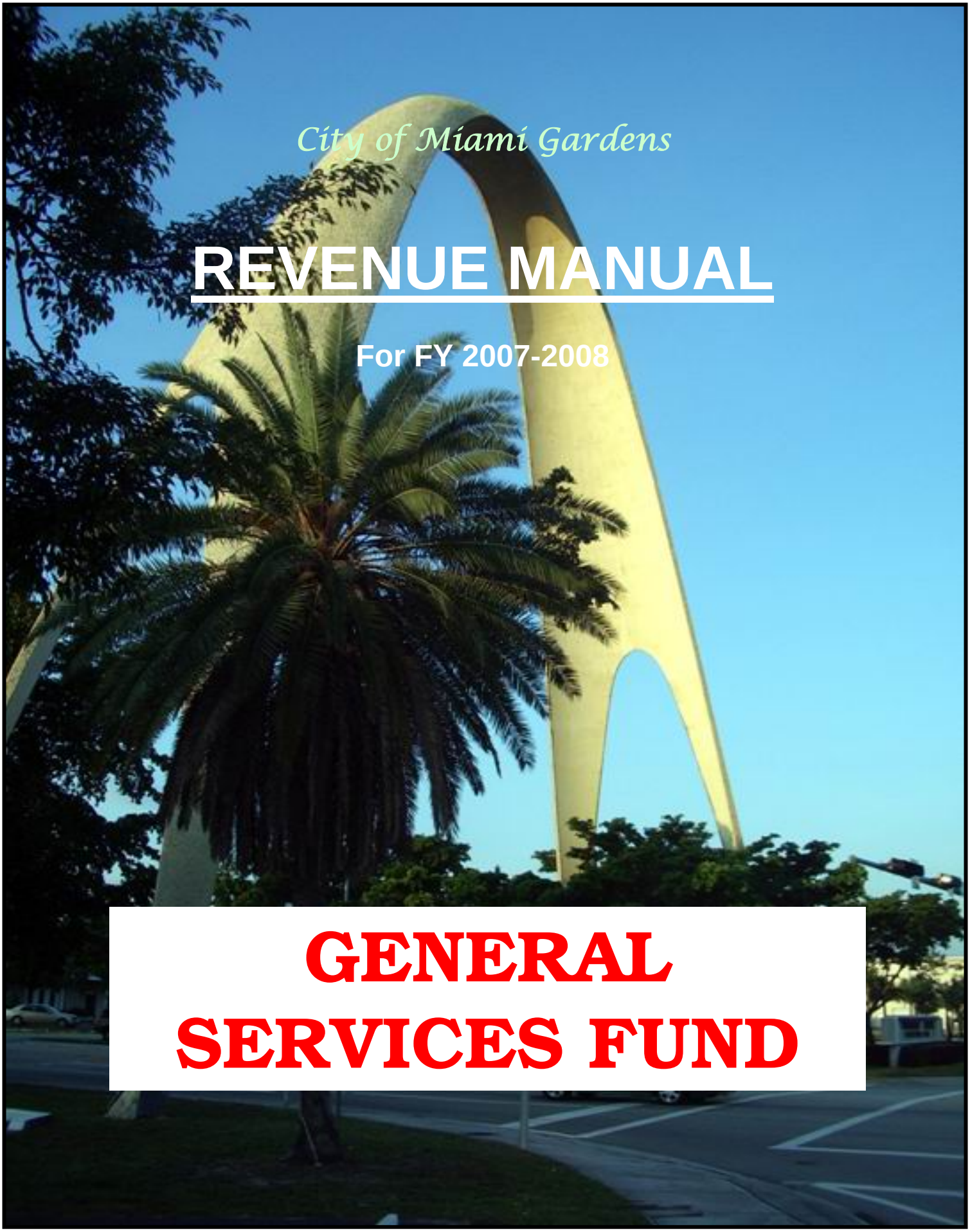
Fiscal Year	*Amount*	*% increase/ (Decrease*
FY 06	$2,095,620	
FY 07	$749,489	-64.2%
FY 08*	$682,443	-8.9%
FY 09*	($1,890,496)	-377.0%

History of Budgeted Fund Balance Reserve in the Development Services Fund



Discussion
Each year, the City budgets its entire fund balance in all of its operating funds. In the first year of the Development Services Fund, the fund balance reserve grew substantially due to the hot development scene; however, as a result of economic turndown, the reserve has been depleated

and a subsidy has been required to balance the budget. As is clearly seen, FY-09 promises more of the same. In order to balance the budget, $1.8 million had to be transferred from the General Fund as a subsidy.



City of Miami Gardens

REVENUE MANUAL

For FY 2007-2008

GENERAL SERVICES FUND

General Services Fund Overhead Charges

Revenue Description

As part of the City's internal charge system, the General Services Fund assesses a fee against the other operating Funds for the services it provides to those Funds.

These services include such functions such as their proportionate share of the costs of the purchasing office, the Information Technology Department, Fleet Management Division and City Hall Facilities, including certain citywide expenditures such as liability insurance. It also covers expenses related to the purchase of vehicles and major equipment.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter - Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Services Fund
55-00-00-341-210-01 (General Fund)
55-00-00-341-220-10 (Transportation Fund)
55-00-00-341-230-15 (Development Services Fund)
55-00-00-341-240-11 (Stormwater Fund)
55-00-00-341-250-14 (CDBG Fund)
55-00-00-341-260-30 (CIP Fund)

Use of Revenue

General Services Fund. Unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers 1/12 of the total each month from each respective operating fund to the General Services Fund.

Basis for Budget Estimate

Estimate for the budget is based on a formula which varies for each covered service. These are as follows:

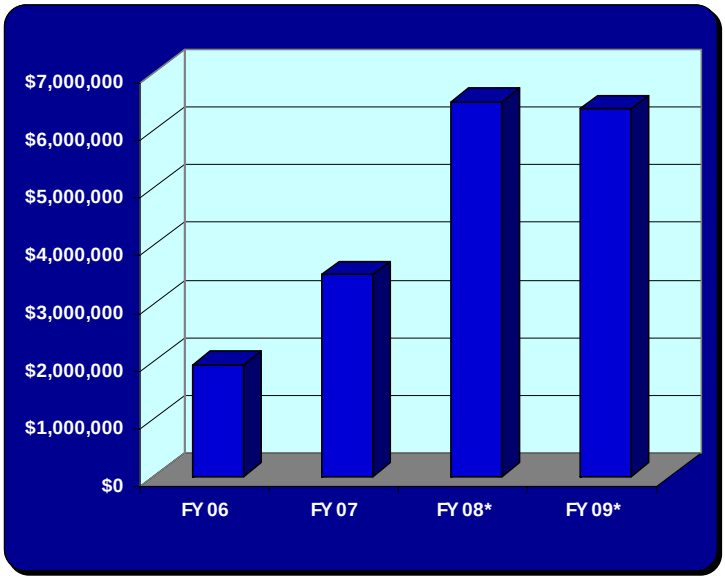
Allocation Factors	
Purchasing	# Purchasing Orders Issue Prior Year
IT	# Technology Units (Phones, Computers, Peripherals)
Fleet	# Vehicles and Major Equipment
City Hall	Square Footage of use of City Hall
Insurance	Actual allocated cost based on Employee Category

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$1,940,310	
FY 07	$3,495,199	80.1%
FY 08*	$6,499,505	86.0%
FY 09*	$6,375,507	-1.9%

Estimated

History of Overhead Charge Revenue in the General Services Fund



Discussion

The internal chargeback or cost allocation system was developed in order too ensure that all Funds paid their fair share of overhead costs. In this way, a more accurate financial picture of the Fund's operation can be portrayed. Changes in the collected levels generally reflect an increasing sophistication of the formula and the inclusion of additional components. In addition, the continued rapid growth in the City's organization since incorporation exaggerates the trend. This should level out in futures years as the police department should be the last major expansion of service for the foreseeable future.

Bonds and Capital Lease Proceeds

Revenue Description

Periodically, the City issue debt in order to finance its vehicle and major equipment purchase. Generally the proceeds of these debt issues are placed in the General Services Fund which in turn, purchases the vehicles and equipment for the using departments. In the subsequent years following the issue (or capital lease), the repayment or debt services, is budgeted in the General Services Fund. Based on each Fund's percentage usage of the bond or lease proceeds, that respective Fund budgets a transfer to the General Services Fund to repay their share (plus interest).

This revenue item reflects the direct proceeds from such bond issue or capital lease-purchases, whether issued in during the year or carried over from prior years as unspent proceeds.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Services Fund
55-00-00-384-100-00

Use of Revenue

General Services Fund. Restricted to Debt Service.

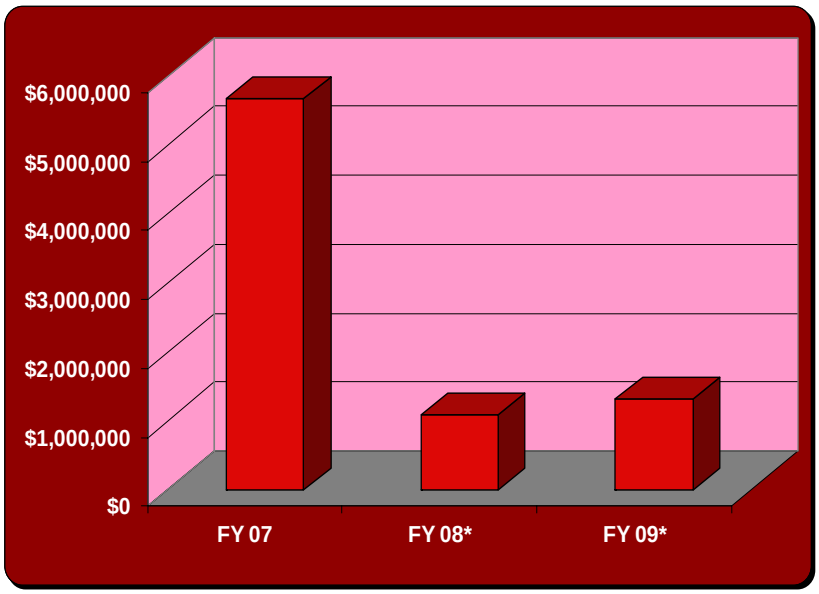
Method or Frequency of Payment

The City's Finance Department transfers total prior to the debt service payment date.

Basis for Budget Estimate

Estimate for the budget is based on actual debt service schedule and the police department's prorated share of the total debt service.

History of Bond Proceeds Available in the General Services Fund



Collection History

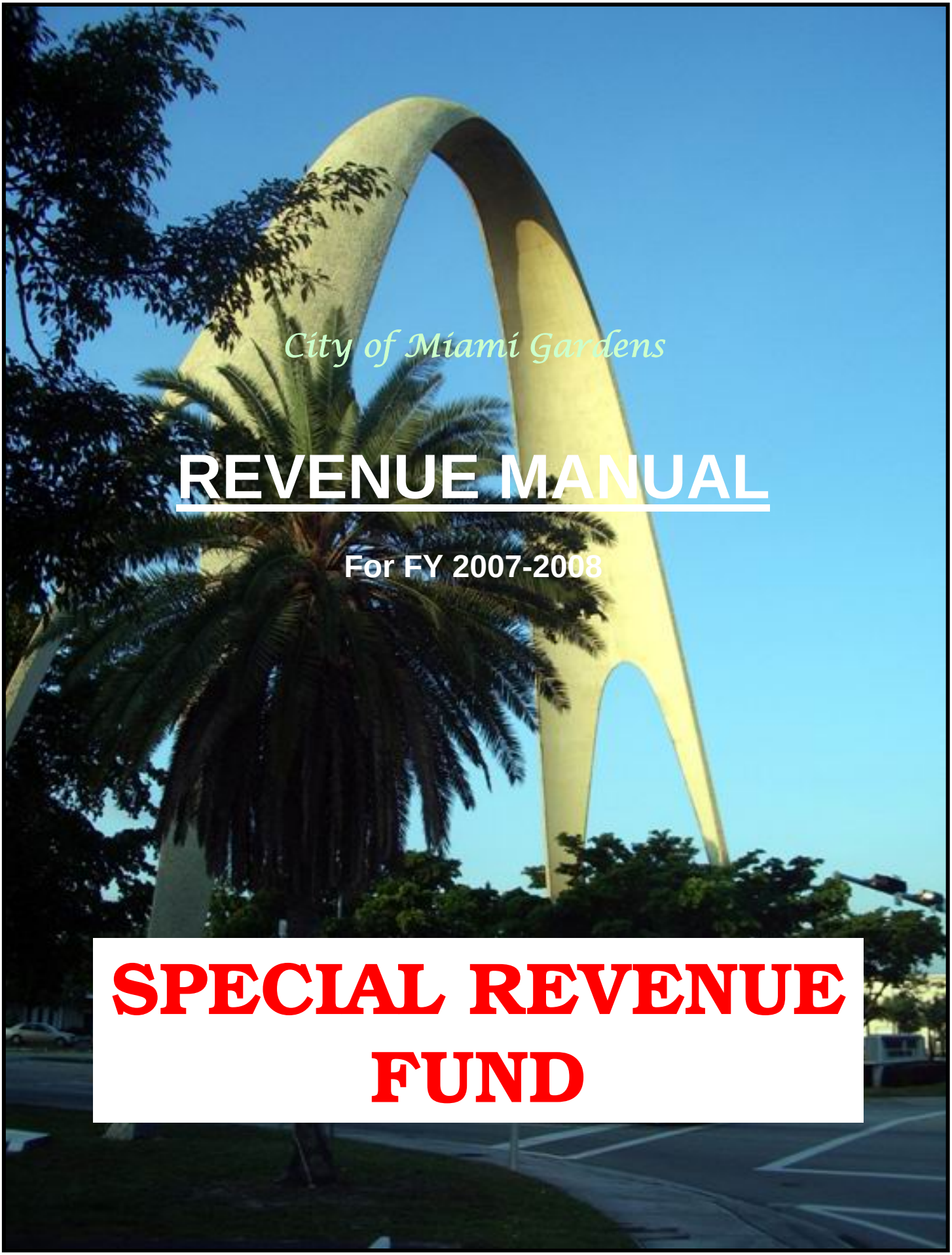
Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$5,675,000	n/a
FY 08*	$1,079,010	-81.0%
FY 09*	$1,322,000	22.5%

*** Estimated**

Discussion

Generally, the City uses short-term debt (5 years) to finance the purchase of its veh9icles and major equipment. This allows the City to evenly spread out the impact of major capital items so as to not distort the revenue or expenditure needs in any particular year. The City issued a $2.5 million revenue bond in FY-05 for vehicles. This issue is a five year loan whose debt service is budgeted in the General Service Fund. Departments that received vehicles form that issue, budget a transfer to the General Services Fund equal to one-fifth of their total plus interest based on the interest paid on the bonds.

In FY-08, the City received funding for a second 5-year capital lease-purchase financing, part of which is for police and the balance is for the other operating department's needs.



City of Miami Gardens

REVENUE MANUAL

For FY 2007-2008

SPECIAL REVENUE FUND

Impact Fees

Revenue Description

Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses and are designed to capture a portion of the cost of providing the capital infrastructure needed to integrate the development into the existing community. They can only be used for new services or capital expenditures designed to serve this new population or business.

The City of Miami Gardens, through Miami-Dade County, levies several impact fees. These include impact fees for Law Enforcement, Parks Open Space and Parks Improvements. Also included is a General Administration Fee that is assessed as part of the fees.

- Law enforcement impact fees are imposed upon all land uses that create an impact on law enforcement services. This includes Commercial, Industrial and Residential.

- Parks and recreation Open Space impact fees are imposed upon all land uses that create an impact on City parks.

- Parks and recreation Improvement impact fees are imposed upon all land uses that create an impact on City parks.

In addition to the above impact fees, Miami-Dade County levies impact fees on development within the City including Road and School impact fees.

Legal Basis for Revenue

Article VIII, Section 1(g), Florida Constitution
Florida Statutes §125.01, §163.3161, §236.24(1), §380.06
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Funds collected from impact fees cannot be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development.

Prior to the imposition of impact fees, the local government must conduct a study to establish the costs to be recovered though the fees. Miami-Dade County conducted these studies for the City of Miami Gardens when this area was unincorporated.

Fund/Account Number

Special Revenue Fund
16-00-00-363-210-00 (General Administration Fee)
16-00-00-363-220-00 (Police Impact Fee)
16-00-00-363-270-00 (Parks Improvement Impact Fee)
16-00-00-363-271-00 (Parks Open Space Impact Fee)

Use of Revenue

Special Revenue Fund. Restricted to the purpose for which it was received per the above.

Method/Frequency of Payment

Occasional. No set frequency.

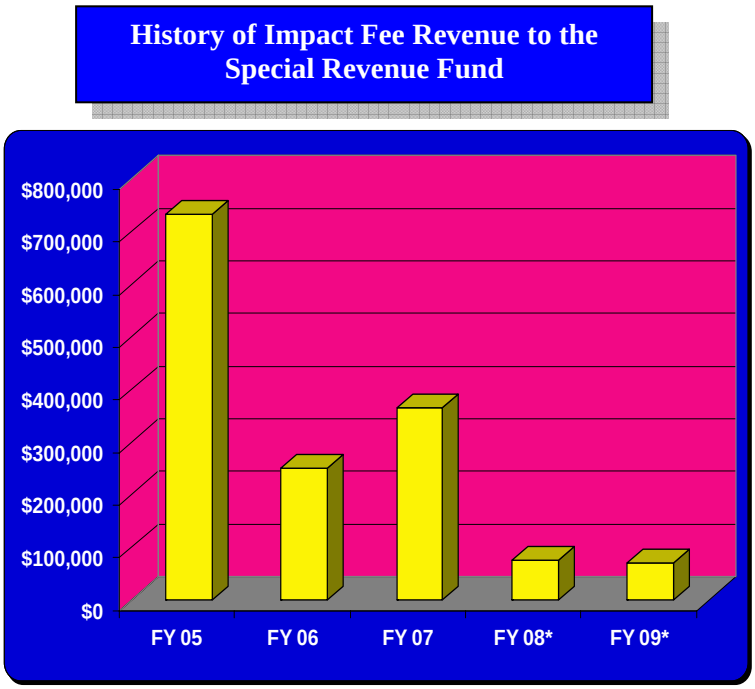
Basis for Budget Estimate

Estimate for the budget is based on history of fee collections, trend analysis and adjusted by anticipated new construction for the coming year.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$734,480	
FY 06	$252,236	-65.7%
FY 07	$365,928	45.1%
FY 08*	$77,100	-78.9%
FY 09*	$72,100	-6.5%

*** Estimated**



Discussion

Impact fee collection varies with the construction economy. The City began collection of its own impact fees in FY-05. Also in FY-05, Miami-Dade County remitted prior year collections to the City (FY-03 to FY05). That accounts for the extraordinary collection amount in that year.

FY-07 reflects the height of the construction boom in South Florida with the downturn in overall construction activity reflected in the FY-08 and FY-09 figures.

Law Enforcement Training Trust Fund (L.E.T.T. F.)

Revenue Description

The distribution of traffic fines is regulated by Florida Statue 318.18 and 318.21. These laws clearly describe where certain portions of a traffic fine are to be distributed. For instance, a set amount goes to the Child Welfare Trust Fund ($1.00) and the Juvenile Justice Trust Fund ($1.00). Other distributions are by percentage: 20.6% to the State's General Fund, 7.2% to the Emergency Medical Services fund, 8.2% to the Brain & Spinal Cord fund, etc.

When a citations is issued within a municipality, the statutes allocate 50.8% of the fine to the City's General Fund (Florida Statutes §318.21(2)(g)(2)). An additional $2.00 per ticket is designated to be used for law enforcement training purposes. The City has established a Law Enforcement Training Trust Fund (L.E.T.T.F.) to receive these funds per Florida Statute §938.15 and §318.18(1)(d).

Legal Basis for Revenue

Florida Statutes §318.18(1)(d) and §938.15
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Municipalities and counties may assess an additional $2.00 on each ticket to pay for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator, on a form provided by the State, for local funding.

Workshops, meetings, conferences, and conventions shall, on a form approved by the state for use by the employing agency, be individually approved by the employing agency's administrator prior to attendance. The form shall include, but not be limited to, a demonstration by the employing agency of the purpose of the workshop, meeting, conference, or convention; the direct relationship of the training to the officer's job; the direct benefits the officer and agency will receive; and all anticipated costs.

Fund/Account Number

Special Revenue Fund
16-00-00-359-006-00

Use of Revenue

Special Revenue Fund. Funds are restricted to the purpose for which they were received per the above.

Method/Frequency of Payment

The City receives its allocation monthly from the Miami-Dade County Clerk of Courts by check.

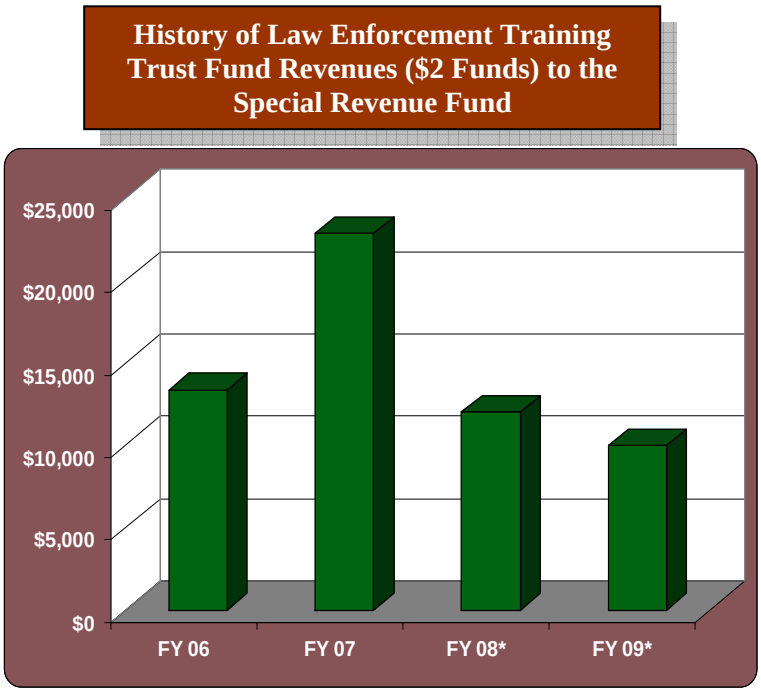
Basis for Budget Estimate

Estimate for the budget is based on history of fee collection and trend analysis.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$13,348	
FY 07	$22,843	71.1%
FY 08*	$12,000	-47.5%
FY 09*	$10,000	-16.7%

*** Estimated**



Discussion

The City receives these funds as part of each traffic ticket issued within the City's municipal boundaries. Thus far, the City has not spent any of these funds. With the start-up of our department in December 2007, we should begin using the funds in the future. The decline in expected revenue for FY-09 is because of a lack of history with this revenue; however, because one of the priorities of our department will be on traffic enforcement, the FY-09 estimate is probably low.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Special Revenue Fund
15-00-00-361-100-00

Use of Revenue

Special Revenue Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

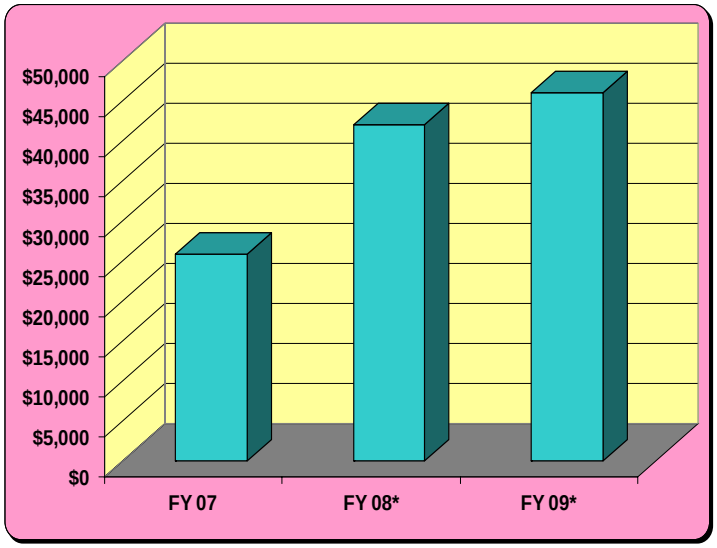
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$25,856	
FY 08*	$42,000	62.4%
FY 09*	$46,000	9.5%

* Estimated

History of Earned Interest Income Revenue to the Special Revenue Fund



Discussion

In FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash. The increase in FY-09 is due in part to better estimating and higher interest rates.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description
It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Special Revenues Fund
16-00-00-389-900-00

Use of Revenue
Special Revenue Fund. Restricted to the uses for which it was originally received.

Method/Frequency of Payment
N/a. Money appropriated with budget approval.

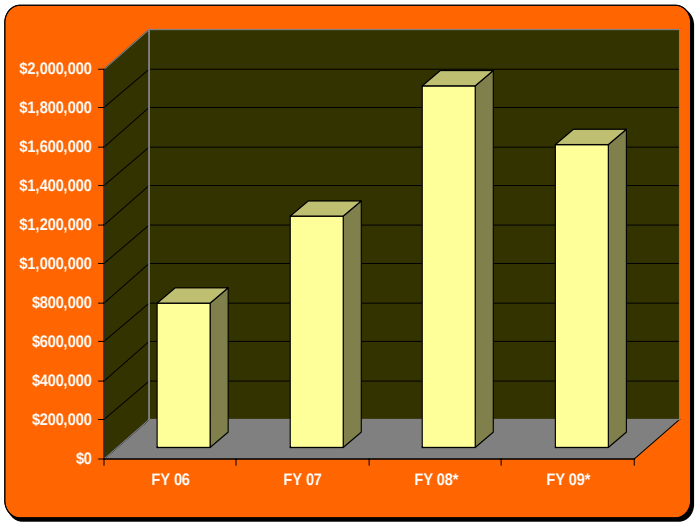
Basis for Budget Estimate
Budgeted amount is based on prior year's audit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease*
FY 06	$735,562	
FY 07	$1,181,902	60.7%
FY 08*	$1,849,276	56.5%
FY 09*	$1,551,799	-16.1%

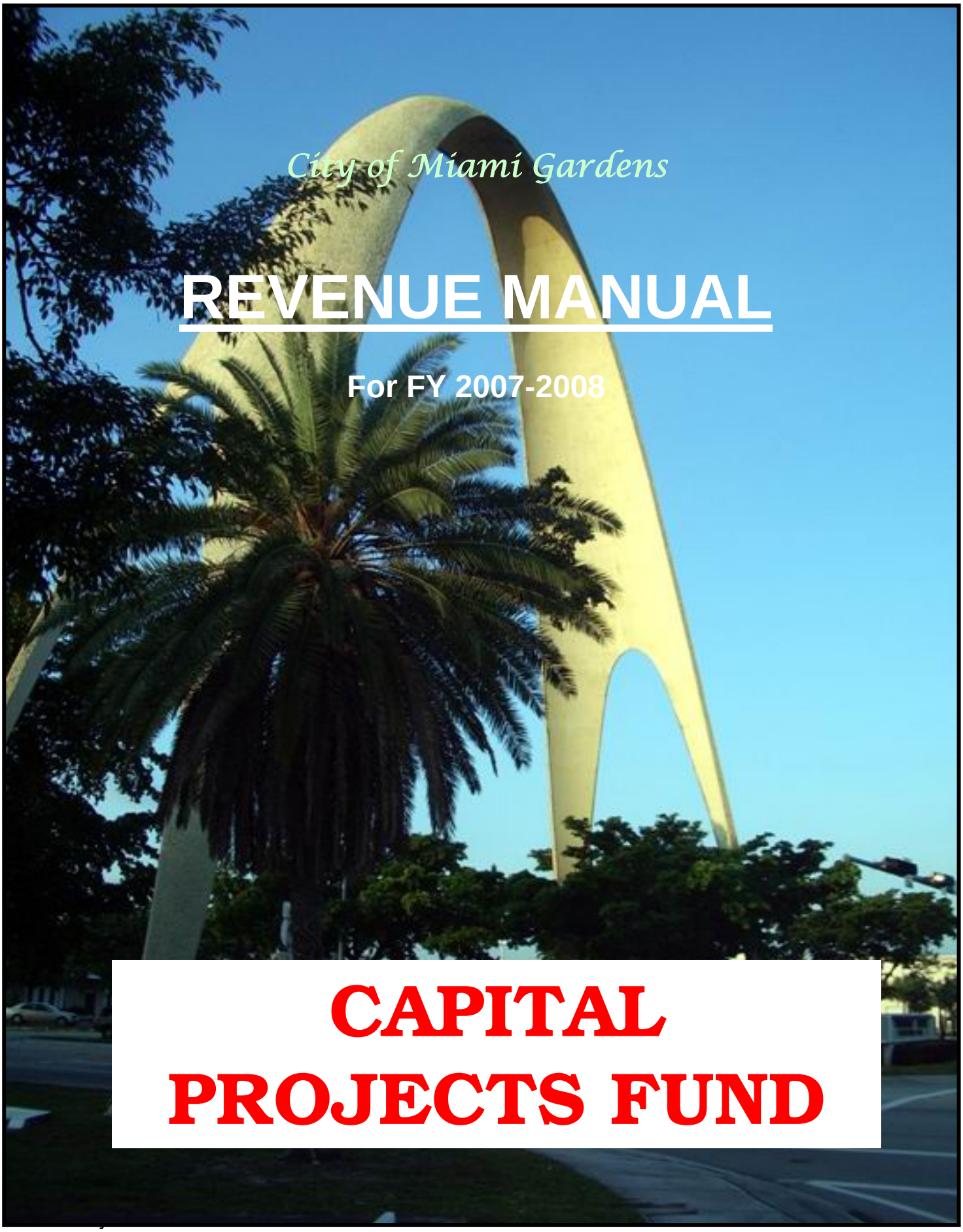
* Estimated

History of Budgeted Fund Balance Reserve in the Special Revenue Fund



Discussion
Each year, the City budgets its entire fund balance in all of its operating funds, including the Special Revenue Fund. Most of the funds appropriated in this manner are from previously, unspent impact fees, though a small amount is from L.E.T.T.F. revenue. The City spent its first impact fees on police needs in FY-08; however, it is anticipated that our planned parks

improvements will also eventually need these funds.



City of Miami Gardens

REVENUE MANUAL

For FY 2007-2008

CAPITAL PROJECTS FUND

Grants and Donations

Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but it is much more likely for the revenues to be received after completion of the activity for which the grant was awarded and paid on a reimbursement basis.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

CIP Fund
FY-08
30-00-00-341-201-00 (Urban Area Security Initiative Grant)
30-00-00-341-201-00 (Urban Area Security Initiative Grant)
30-00-00-331-621-00 (CERT Program)
30-00-00-331-302-00 (EPA Stormwater Grant 2005)
30-00-00-331-305-00 (DOT 441/SR7 Landscaping)
30-00-00-331-712-00 (DOT 441 Beautification, Phase II Grant)
30-00-00-331-701-00 (FERDAP Bunch Park & Pool Grant)
30-00-00-331-702-00 (FERDAP Rolling Oaks Grant)
30-00-00-341-703-00 (FERDAP Brentwood Grant)
30-00-00-334-710-00 (SFWMD Master Plan Grant)
30-00-00-334-717-00 (FDEP Industrial Stormwater Improvements Grant)
30-00-00-334-718-00 (FDEP 45th Court Improvements Grant)
30-00-00-334-719-00 (FDEP 175th Street Improvements Grant)
30-00-00-334-721-00 (FDOT Turnpike Beautification Grant)
30-00-00-334-720-00 (FDOT 183 Beautification Grant)
30-00-00-337-716-00 (North Dade Optimist Park)
30-00-00-337-703-00 (Carol City Community Center Grant)
30-00-00-337-704-00 (Bunch Park Grant)
30-00-00-337-708-00 (Miami Carol City Park Grant)
30-00-00-337-709-00 (Myrtle Grove Park and Pool Grant)
30-00-00-337-710-00 (Norwood Park Grant)
30-00-00-337-711-00 (Rolling Oaks Park Grant)
30-00-00-337-712-00 (QNIP Misc. Parks Grant)
30-00-00-337-713-00 (County GO Park Bond Grant)
30-00-00-337-715-00 (County Budget Park Grant)

30-00-00-337-717-00 (NFL/Dolphins Field Grant)
30-00-00-337-718-00 (NW 7th Ave Reconstruction)
30-00-00-366-100-00 (Buccaneer Park Grant)
30-00-00-388-100-00 (FDOT Purchase at Rolling Oaks)

Use of Revenue
CIP Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment
Occasional. No set frequency.

Basis for Budget Estimate
Estimate for the budget is based on approved or pending grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$287,934	
FY 07	$3,160,677	997.7%
FY 08*	$6,271,372	98.4%
FY 09*	$36,236,750	477.8%

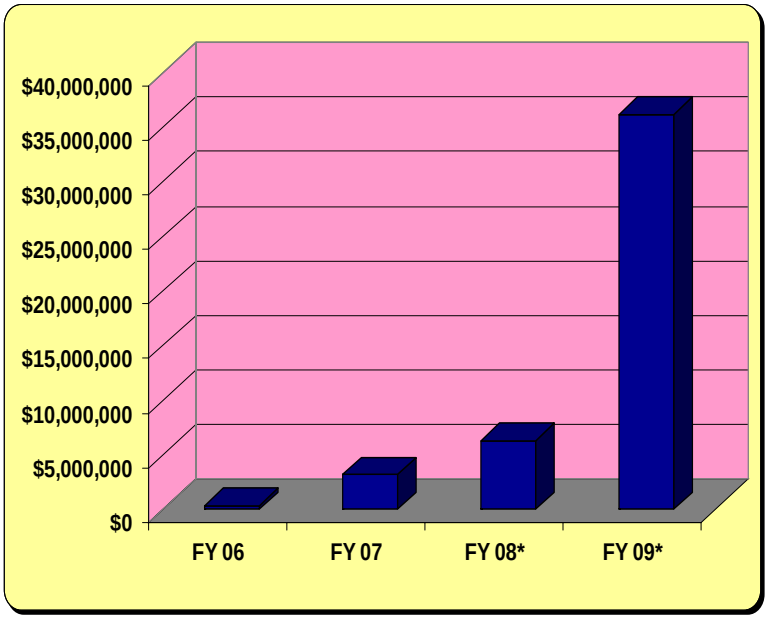
* Estimate

Discussion
Grants have comprised a major portion of the construction capital that the City has had available since its inception. Local, state and Federal grants has been received for a variety of activities including parks, roads, stormwater and beautification.

Until FY-06, such grants were accounted for in the appropriate operating fund; however, this tended to distort the finances of the fund, thus in FY-06 the Capital Project Fund was created and all grants except those in enterprise funds are accounted for here.

Funds not expended in any particular fiscal year are carried over to the new budget in the same line item for continuity. Funding for FY-09 does not reflect actual expenditures or cash on hand only. It also reflects pending grants, thus it is not comparable to the prior years where actual expenditures are documented. .

History of Grants and Donations Revenue to the Capital Projects Fund



Proceeds of Long Tern Debt (Bonds)

Revenue Description

Periodically, the City issue debt in order to finance its major capital projects. These projects range form street improvements, parks acquisition and improvements, the purchase of property and the design and constriction of new building and facilities, and the purchase and renovation of older buildings.

Bonds are the municipal way of borrowing. The City issues bonds or notes upon which the City indicates the interest rate it will pay to the lender and the timeframe for repayment. There are several varieties of bonds, but the most common is the revenue bond. Revenue bonds are loans backed the City's pledge of certain, specified revenue for repayment. These pledged revenues can be almost any revenues the City receives except property taxes. Revenue bonds are usually sold on a negotiated basis with potential lenders. Smaller revenue issues, like ours, are solicited on a competitive basis with area lending institutions through sealed bids.

If property taxes are pledged, Florida requires that such bond be approved by a referendum of the voters. This pledge states that the City will guarantee the repayment of these bonds even it takes a tax increase to do so. These tax-backed bonds are called General Obligation Bonds (GO Bonds). These are usually sold on the open market in New York City through a major underwriting agency.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Capital Improvement Fund
30-00-00-337-701-01

Use of Revenue

Various Operating Funds. Restricted to Capital facilities purchase, design, and construction.

Method/Frequency of Payment

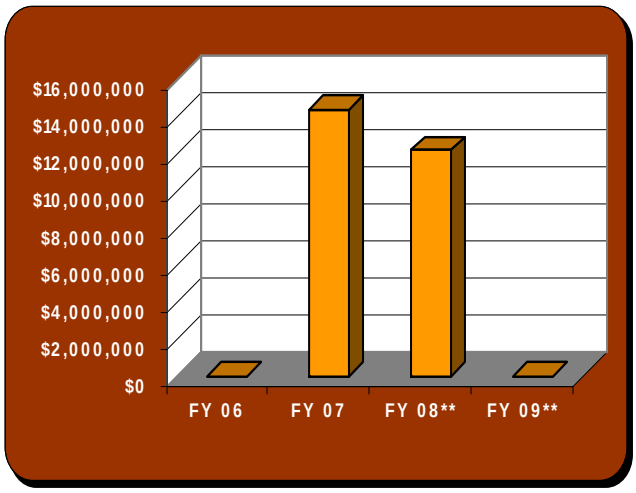
Funds are received upon issuance of the bonds.

Basis for Budget Estimate

Estimate for the budget is the amount of the planned bond issue.

Collection History

History of Bond Proceeds Available in the CIP Fund



Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 05	$7,500,000*	
FY 06	$0	n/a
FY 07	$14,400,000	n/a
FY 08**	$12,164,769	n/a
FY 09**	$0	n/a

* Originally received in the General Fund and transferred to the CIP fund in FY 07
** Estimated

Discussion

The City has issued two facility improvement revenue bonds since its inception in 2003. The first was a $7.5 million issued backed by the Communications Services Tax, State Revenue Sharing and the County 3-cent Gas Tax. These funds were used for the purchase of a parks addition to Rolling Oaks Park, the purchase of a pocket park off NW 37th Avenue, purchase of right-of-was for a road project at NW 27th Ct. and NW27th Avenue, NW27th Avenue beautification, and the police and public works complex.

The $14.4 million revenue bond issue was also backed by the Communications Services Tax and State Revenue Sharing revenues. These funds are designated for renovation of the police and public works facilities, the construction of a fuel station for City vehicles, the purchase of additional parks property, and other miscellaneous capital needs over the next few years.

Transfers In

Revenue Description

Transfers-in represent two types of transfers from other operating Funds. The first are capital transfers. These are programmed transfers of funds for specific capital projects. With the addition of the Capital Improvement Projects Fund, most capital projects are now funded in, and managed out of, this Fund. These transfers represent either the full or partial cost of a proposed project. Often, these funds are the City's match for a grant that was received.

The second type of transfer-in is for debt service on the City's capital-related bond issues. The projects undertaken with bond funds thus far have been for the benefit of both the General Fund and the Transportation Fund. Both Funds transfer their proportionate share of the annual debt service to the CIP Fund from where the bond payment is actual made.

Legal Basis for Revenue

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

Special Requirements

None.

Fund/Account Number

Capital Improvement Project Fund
30-00-00-341-915-01 (General Fund)
30-00-00-341-915-10 (Transportation Fund)
30-00-00-341-915-55 (Stormwater Fund)

Use of Revenue

Capital Improvement Projects Fund. Restricted.

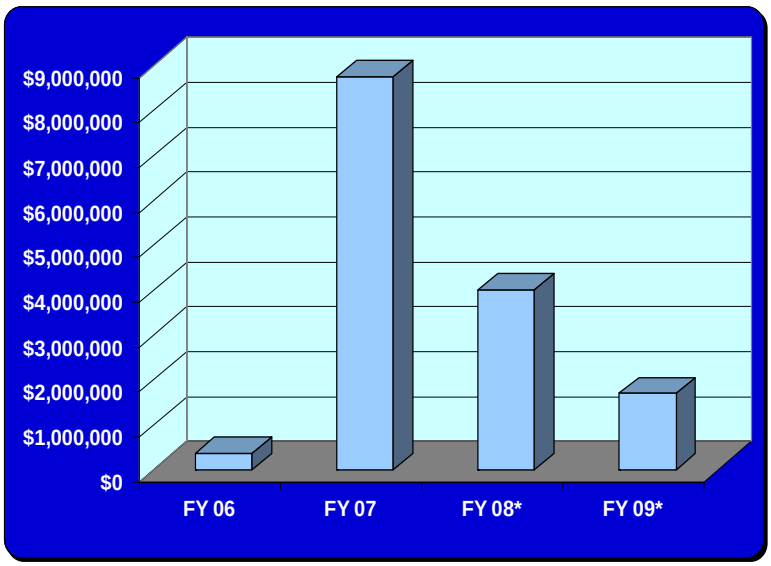
Method/Frequency of Payment

Transferred with the approval of the annual budget.

Basis for Budget Estimate

Estimate for the budget is based on a formula which varies for each covered service. These are as follows:

History of Transfers-In in the Capital Projects Fund



Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$376,380	
FY 07	$8,752,020	2225.3%
FY 08*	$4,010,756	-54.2%
FY 09*	$1,700,000	-57.6%

*** Estimated**

Discussion

Transfers-in to the Capital Projects Fund are largely as a result of capital construction programs being carried out by other Funds. Often they are needed to supplement a grant that was received. Also, the City Council periodically transfers monies into the Fund to use for future projects and for contingency on current projects.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Capital Projects Fund
15-00-00-361-100-00

Use of Revenue

Capital Projects Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

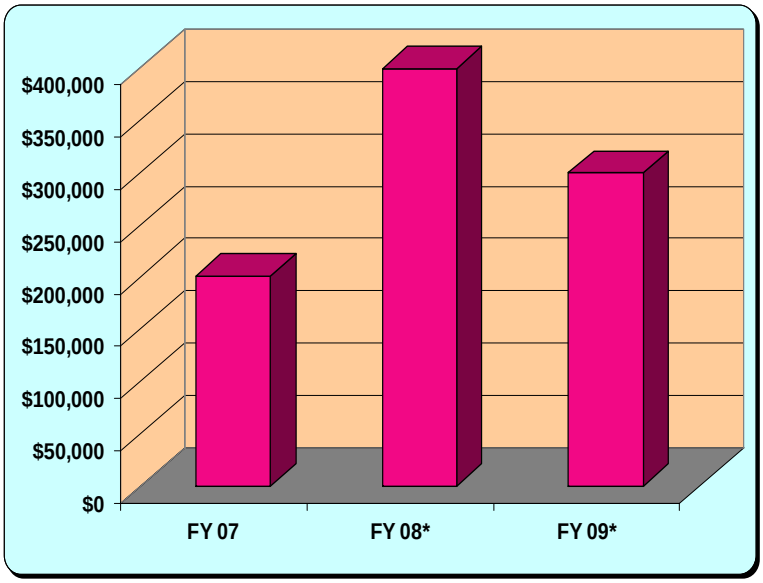
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$201,258	
FY 08*	$400,000	98.7%
FY 09*	$300,000	-25.0%

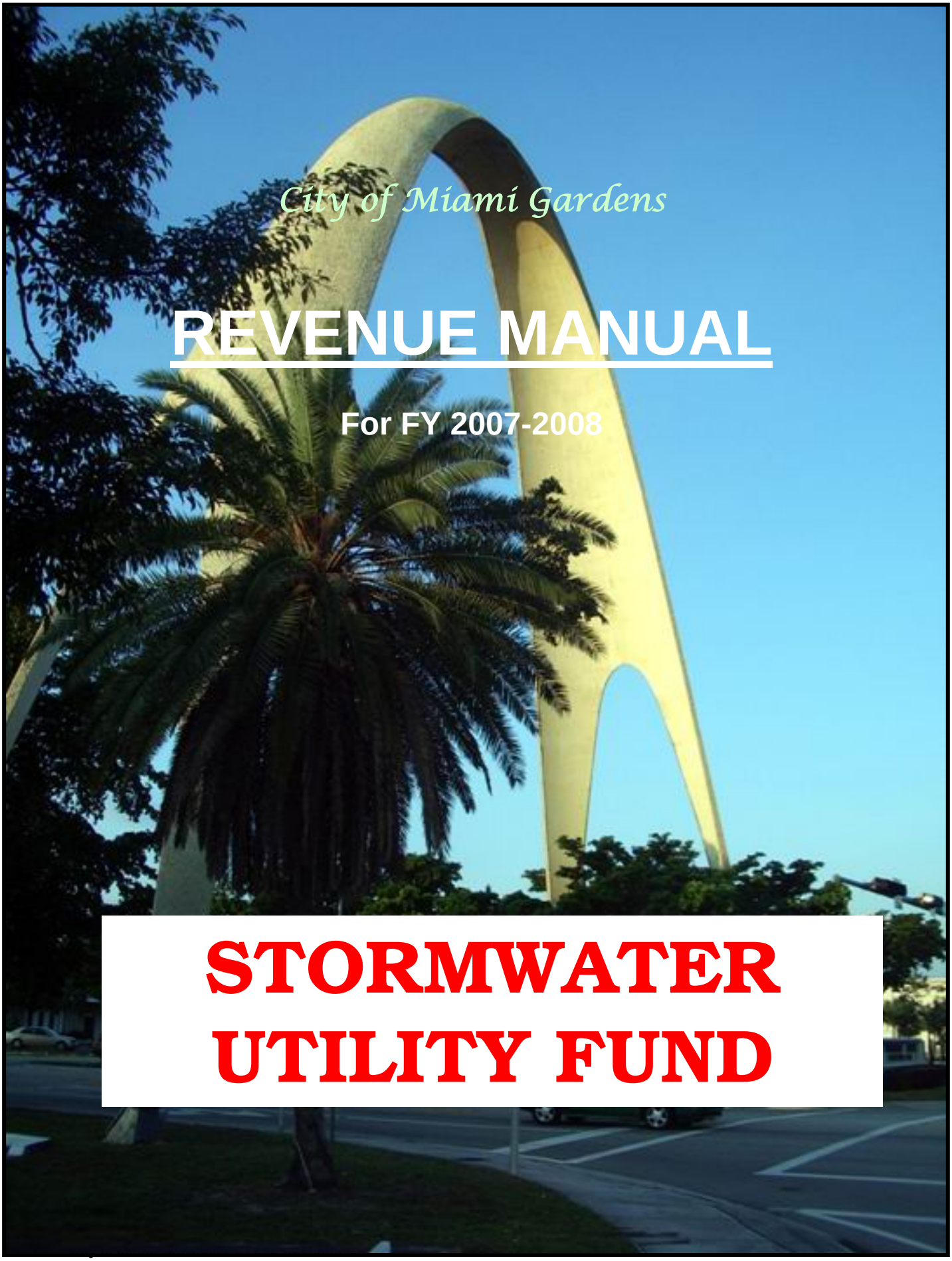
* Estimated

History of Earned Interest Income Revenue to the Capital Projects Fund



Discussion

From FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash.



City of Miami Gardens

REVENUE MANUAL

For FY 2007-2008

STORMWATER UTILITY FUND

Stormwater Utility Fee

Revenue Description

USEPA has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's National Pollutant Discharge Elimination System (NPDES) Permit Program through efficient operations and the use of Best Management Practices (BMP).

In order to implement such a program, the State of Florida has authorized local governments to establish stormwater utilities and to charge a fee such as necessary to cover the costs of such a program. Miami-Dade County initially established a stormwater utility for the Miami-Gardens area. In April of 2006, the City assumed management of the utility through its own ordinance and interlocal agreement with the County.

Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of $4.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

Legal Basis for Revenue

Florida Statutes §403.0893
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2006-25-106
City of Miami Gardens Resolution 2006-143-489
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Fee collected must be used for the purposes stated above.

Fund/Account Number

Stormwater Utility Fund
41-00-00-363-200-00

Use of Revenue

Stormwater Utility. Unrestricted.

Method/Frequency of Payment

Stormwater Utility Fees are collected from each City of Miami Gardens property owner (or tenant) through either the City of North Miami Beach's Water and Sewer System or through the Miami-Dade County Water & Sewer Department as part of their monthly bill. For properties that are not currently on either of these systems, the City bills directly on a quarterly basis.

Basis for Budget Estimate

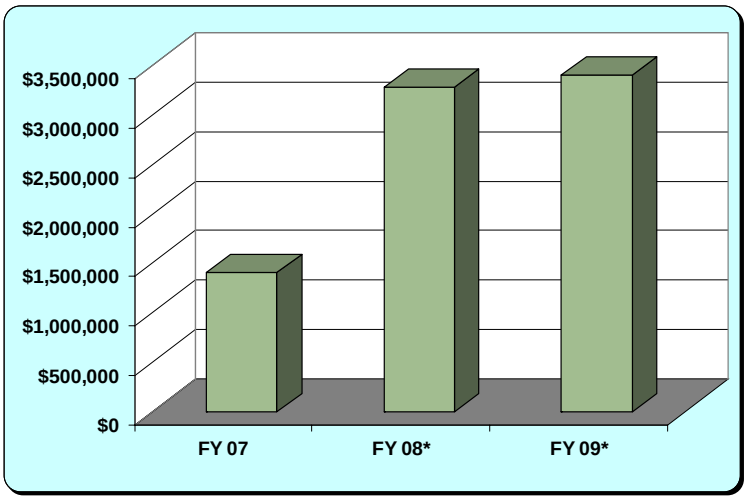
Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times $4.00 per month.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$1,400,804	
FY 08*	$3,268,404	133.3%
FY 09*	$3,395,000	3.9%

* Estimated

History of Stormwater Utility Fees



Discussion

In FY-07, the City took over the Stormwater Utility from Miami-Dade County in April 2007. FY-08 is the first full year of the Stormwater Utility's operations. One major goal of the new department is to staff up and to secure equipment. Currently, the City contracts for such item as Street cleaning and basin cleaning; however, the goal is to perform such services in-house.

When the City assumed the program, the County turned over its drainage basins, culverts and drains located on City-owner streets. It also turned over approximately 10 miles of canal systems which we will have to maintain. Currently the City is paying the County to continue to maintain these canals.

Flood Plain Management Fees

Revenue Description

As part of the requirements the City must comply with from the National Flood Insurance Program is a plan review process for all new construction and substantial reconstruction/additions. The floodplain fees are designed to cover the costs of administering this program in compliance with federal regulations. Fees are charged upon placation for a qualifying process, either to the developer or to the resident.

Legal Basis for Revenue

National Flood Insurance Reform Act of 1994 (42 U.S.C. 4101)
City of Miami Gardens Charter Article 4, Section 4.9
Miami-Dade County Code Chapter 11-C
City of Miami Gardens Ordinance 2004-07-23
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Fee collected must be used for the purposes stated above.

Fund/Account Number

Stormwater Utility Fund
41-00-00-363-300-00

Use of Revenue

Stormwater Utility. Unrestricted.

Method/Frequency of Payment

Occasional. Floodplain fees are charged upon application for a covered process.

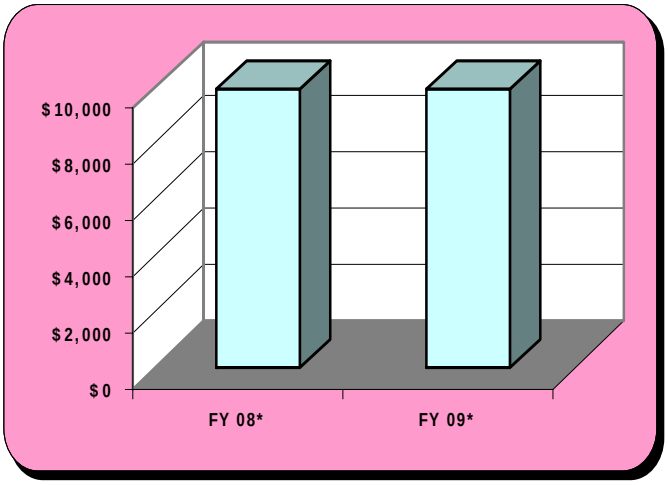
Basis for Budget Estimate

Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times $4.00 per month.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08*	$10,000	
FY 09*	$10,000	0.0%

* Estimated



Discussion

The floodplain management program is began in FY-08. Prior to this, the building department handled elevation certifications. Currently the program is being administered by the City Engineer in the Public Works Department.

Fee Schedule

1. Floodplain Fees:
   A. Plan Review
      -Residential…….……..…..$ 75
      -Commercial…….……...$ 200
   B. Processing of County and Federal Flood Criteria
      1. Waiver of Miami Dade County Flood criteria
         (less than 2 acres; Plan Review Section)
         a. Residential……...…….$ 300
         b. Commercial/Industrial……..……...$ 475
      2.Waiver of Miami Dade County flood criteria
         (less than 2 acres; Plan Review Section)
         a. Residential…….$260 plus $50/acre
         b. Commercial/Industrial……...$460 plus $50/acre
2. Certificate of Completion Review…….…….$ 50
3. Grading Review
   -Residential per building site……...…….$ 25
4. Review of structures in Flood Zone X……...…..…$ 260
   with finished floor below grade
5. Flood Proofing Review…….……....$ 335
6. Letter of Map Revision (LOMR) Review…….$ 260
   Single Structure +$15 for each additional lot
7. Conditional LOMR review
   a. Multiple lots – up to 5 lots……$ 260
   b. Over 5 lots…….$ 260
   +$15 for each additional lot
8. 100-year calculation……..$ 105

9. 100-year calculation with major review……$ 200

10. Plan review establishing substantial improvement

    a. Residential…….……..$ 90

    b. Commercial……$ 190

11. Flood Zone inquiry (to include a Flood Zone Letter)…….…….$ 40

12. Processing of Elevation Certificate…….……$ 40

13. Processing of Tie beam Elevation Certificate……..……$ 25

14. Binding Letter for Setting Elevation Requirements

    a. Minor Plan Review…….…$ 100

    b. Major Plan Review…….…$ 200

15. Preparation of Materials for Variances and Appeals:

    a. Flood criteria and other Finished Floor Elevation Requirements

       -Residential…….….$ 660 per unit

       -Commercial……...……....$1,125 per unit

16. Floodplain Construction Inspection

    a. Re-Inspection, after 1st Failed Inspection……...$ 50

    b. Substantial Damages/Improvement Inspection……..$ 50

    c. Inspection in lieu of elevation certificate (as allowed)……...$ 120

17. Federal Flood Criteria (administrative variances)

    a. Residential……$ 400/unit

    b. Commercial……..$ 800/unit

       Note: Total Floor Level Units Only

18. Processing of Public Notices and Advertisements…….……...$ 125/ad

19. Plan Reviews for Revisions to Previously Approved Plans…….....50% of original fee

    Unless Otherwise noted……. (min. of $50)

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Stormwater Utility Fund
41-00-00-361-100-00

Use of Revenue

Stormwater Utility Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

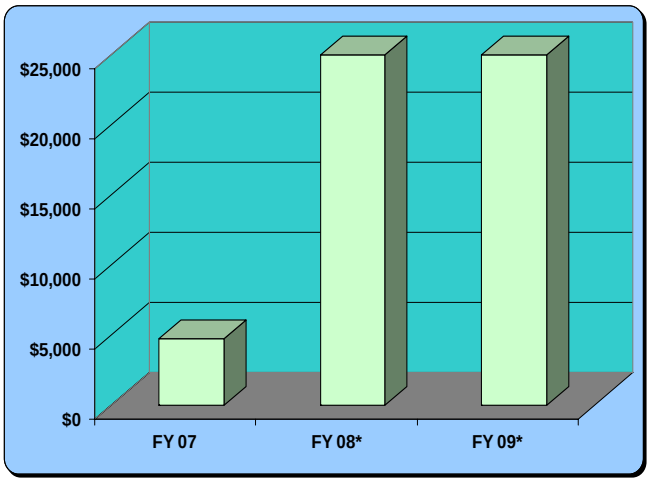
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$4,701	
FY 08*	$25,000	431.8%
FY 09*	$25,000	0.0%

* Estimated

History of Earned Interest Income Revenue to the Stormwater Utility Fund



Discussion

From FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description
It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements
None.

Fund/Account Number
Stormwater Utility Fund
41-00-00-389-900-00

Use of Revenue
Special Revenue Fund. Restricted to the uses for which it was originally received.

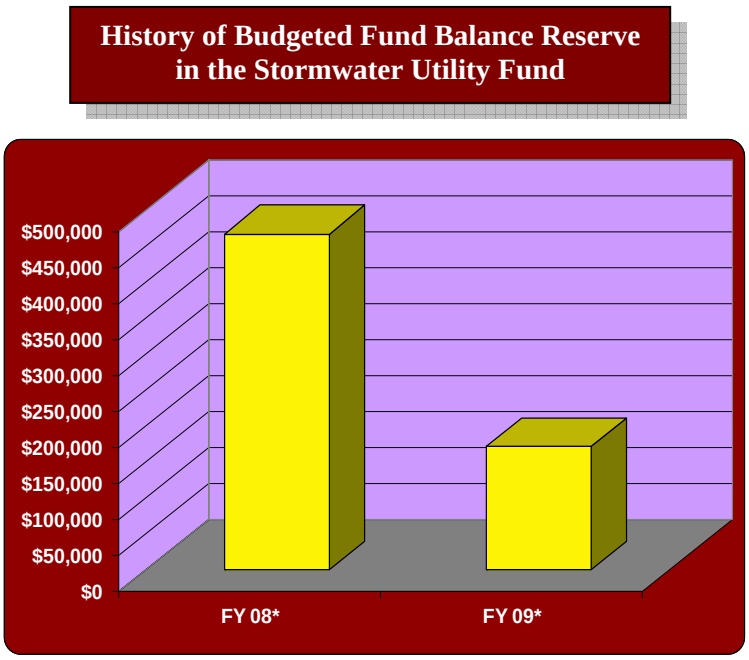
Method/Frequency of Payment
N/a. Money appropriated with budget approval.

Basis for Budget Estimate
Budgeted amount is based on prior year's audit or estimate if audit is not complete.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease*
FY 08*	$466,914	
FY 09*	$171,785	-63.2%

* Estimated



Discussion
Each year, the City budgets its entire fund balance in all of its operating funds, including the Stormwater Utility Fund. Most of the funds appropriated in this manner are from previously, unspent Stormwater Fees. Because the Utility only began operation in FY-07, the FY-08 amount was the first time the City has had any fund balance to bring forward.

It is anticipated that the reserve will serve primarily as the funding source for any required match on stormwater grants the City receives.

City of Miami Gardens

REVENUE & FEE MANUAL

For FY 2007-2008

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Grants and Donations

Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

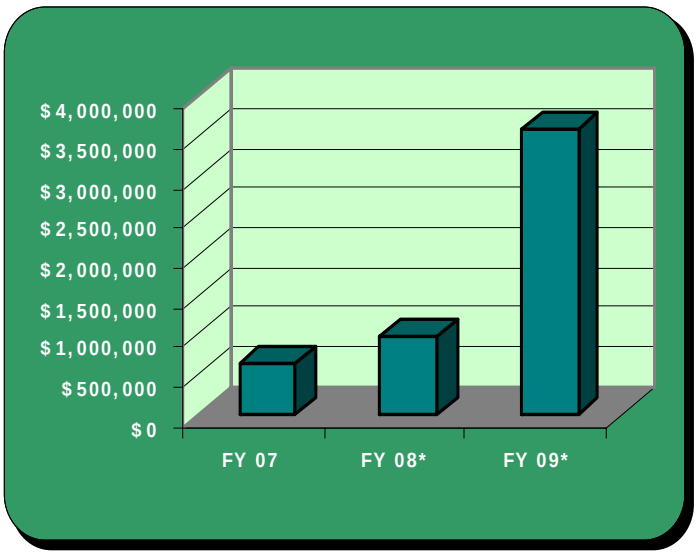
Special Requirements

None.

Fund/Account Number

CIP Fund
FY-08
14-00-00-331-000-00 (Community Development Block Grant)
14-00-00-331-780-00 (Façade Renovation Grant)
14-00-00-331-780-00 (Façade Renovation Business Contribution)
30-00-00-331-714-00 (HUD Business District Revitalization Grant)
30-00-00-331-715-00 (OCED Recovery Grant)

History of Grants and Donations Revenue to the CDBG Fund



Use of Revenue

CIP Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Basic grant is by entitlement on a yearly basis. Other donations and grants are received on an occasional basis. There is no set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$671,305	
FY 08*	$1,000,000	49.0%
FY 09*	$3,610,080	261.0%

*** Estimated**
**** includes reprogrammed funds**

Discussion

The City received its first CDBG Grant as an entitlement city in FY-07 after completing its Consolidated Plan. As a result of Hurricane Wilma, the City received grant assistance form the State of Florida for repair and hardening of residential structures throughout the City. The City also received a grant from HUD via Miami-Dade County for a façade renovation program.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

CDBG Fund
15-00-00-361-100-00

Use of Revenue

CDBG Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

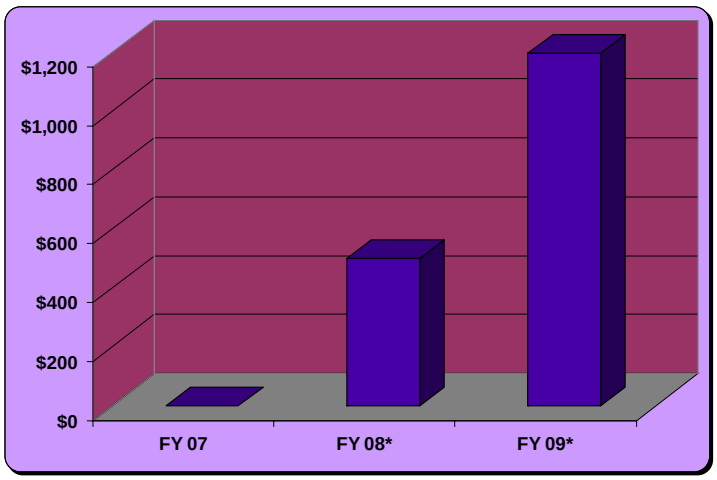
Estimate for the budget is based on anticipated receipts and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$0	
FY 08*	$500	
FY 09*	$1,200	140.0%

* Estimated

History of Earned Interest Income Revenue to the CDBG Fund



Discussion

Interest earned in the CDBG Fund is minimal as most of its income is on a reimbursement basis. If there is program income, this would be available for investment and earned interest.

City of Miami Gardens

REVENUE & FEE MANUAL

For FY 2007-2008

STATE HOUSING INITIATIVE PARTNERSHIP GRANT FUND

Grants

Revenue Description

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

Legal Basis for Revenue

Laws of Florida, Chapter 2007-198
Florida Statutes §201.15 and §420.9071(9)
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing several provisions. Additional procedures exist regarding the local government's submission of its local housing assistance plan.

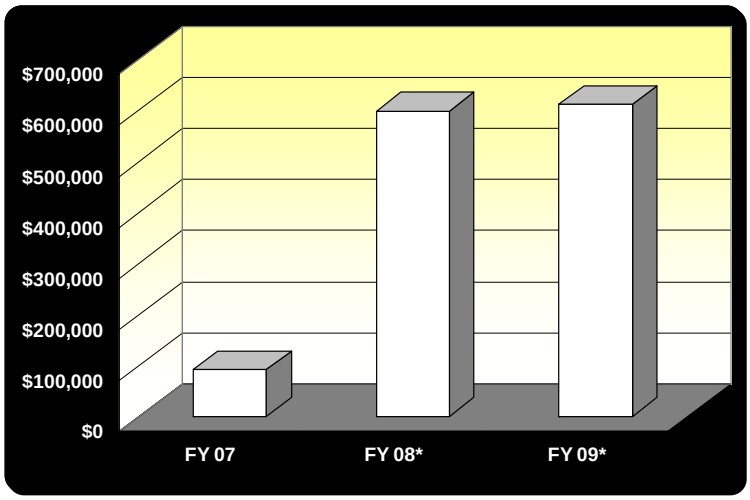
Fund/Account Number

SHIP Fund
13-00-00-331-000-00 (State Housing Initiative Program Grant)

Use of Revenue

The City must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance. Additionally, funds may not be pledged to pay the debt service on any bonds.

History of Grants and Donations Revenue to the SHIP Fund



Method/Frequency of Payment

Basic grant is by entitlement on a yearly basis.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$91,893	
FY 08*	$600,000	552.9%
FY 09*	$613,000	2.2%

* Estimated

Discussion

The City received its first SHIP Grant in FY-07 after completing its Housing Assistance Plan. Funds have been used exclusively for single family housing rehab thus far. State funding level has remained steady over the two years of the program.

City of Miami Gardens

REVENUE & FEE MANUAL

For FY 2007-2008

LAW ENFORCEMENT TRUST FUND

Law Enforcement Trust Fund (L.E.T.F.) Revenue Fund Balance Forward

Revenue Description

Section 932.701-707, Florida Statutes, establishes the procedure for local law enforcement departments to seize contraband and sell these assets. The law enables law enforcement agencies to seize anything that was used in, or acquired with proceeds of, felonious criminal actions. The seizure is accomplished through a civil process, as opposed to the underlying criminal law-based prosecution. It requires that contraband forfeiture trust funds be used only for the expressly specified purposes set forth in the statute or for other extraordinary programs and purposes, beyond what is usual, normal, regular, or established.

Legal Basis for Revenue

Florida Statutes §932.701-707
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Monies received from law enforcement seizures can only be used for specific purposes as outlined in Florida Statutes.

If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the board of county commissioners or the governing body of the municipality. Such proceeds and interest earned there from shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

After July 1, 1992, and during every fiscal year thereafter, any local law enforcement agency that acquires at least $15,000 pursuant to the Florida Contraband Forfeiture Act within a fiscal year must expend or donate no less than 15 percent of such proceeds for the support or operation of any drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). The local law enforcement agency has the discretion to determine which program(s) will receive the designated proceeds.

Fund/Account Number

Special Revenue Fund
16-00-00-359-007-00

Use of Revenue

Law enforcement. Funds are restricted per the above.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

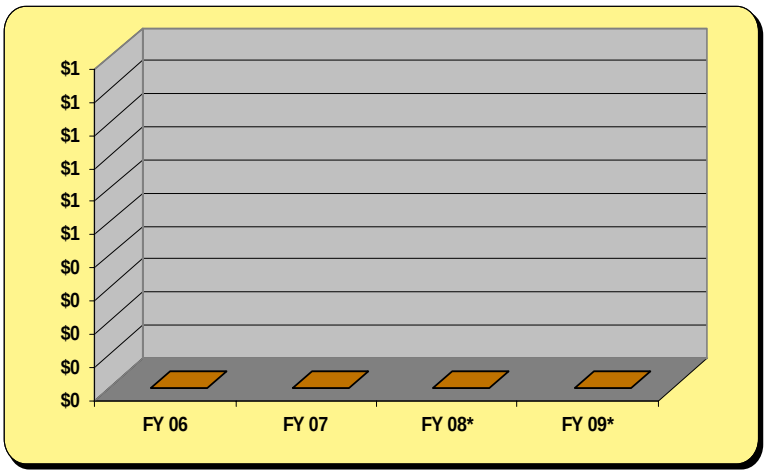
Statutes prohibit the anticipatory budgeting of these funds. Only prior year fund balance can be planned for expenditure in the budget.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 06	$0	n/a
FY 07	$0	n/a
FY 08*	$0	n/a
FY 09*	$0	n/a

Estimated

History of Law Enforcement Trust Fund Revenues to the Special Revenue Fund



Discussion

Prior to FY-08, the City contracted with the Miami-Dade County Police Department for police services, The City did not receive L.E.T.F. funds. With the advent of our own department, we can expect to see an increase in the availability of these funds in future years.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §932.701-707
Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

LETF Fund

Use of Revenue

CDBG Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

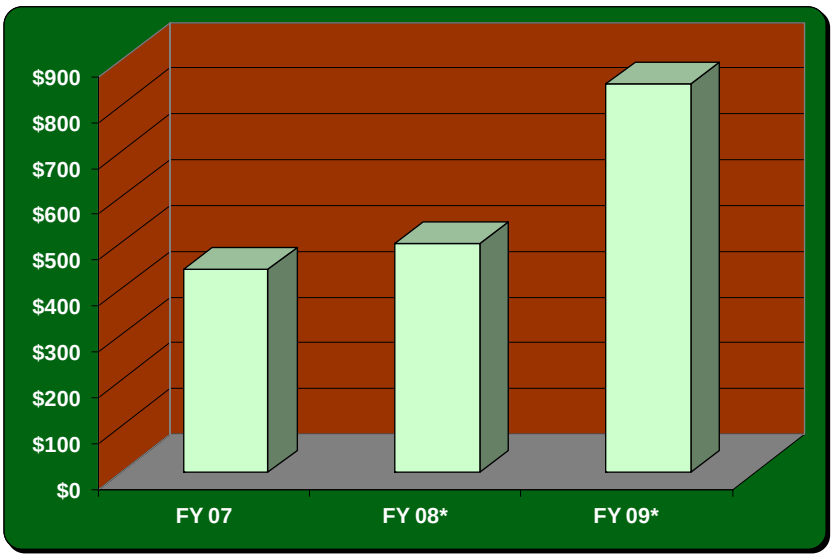
Estimate for the budget is based on anticipated receipts and anticipated cash available for deposit.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 07	$443	
FY 08*	$500	12.9%
FY 09*	$850	70.0%

- Estimated

History of Earned Interest Income Revenue to the Law Enforcement Trust Fund



Discussion

Because the City just started its LEFT Fund with the inception of our own police force, the only monies in the fund were from the County. Interest should climb as the City police deposit more into the account.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding be needed and provides the public with transparency with regards to our reserve balance. For the LETF Fund, because it is not lawful to budget in advance, all funds budgeted are from previous years. it is important to try and expend all funds timely.

Legal Basis for Revenue

Florida Statutes §932.701-707
Laws of Florida, Chapter 2007-198
Florida Statutes §201.15 and §420.9071(9)
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Funds must be used per original grant.

Fund/Account Number

SHIP Fund
13-00-00-389-900-00

Use of Revenue

HIP Fund. Restricted to the uses for which it was originally received.

Method/Frequency of Payment

N/A. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit or an estimate if audit is not complete as of budget adoption date.

Collection History

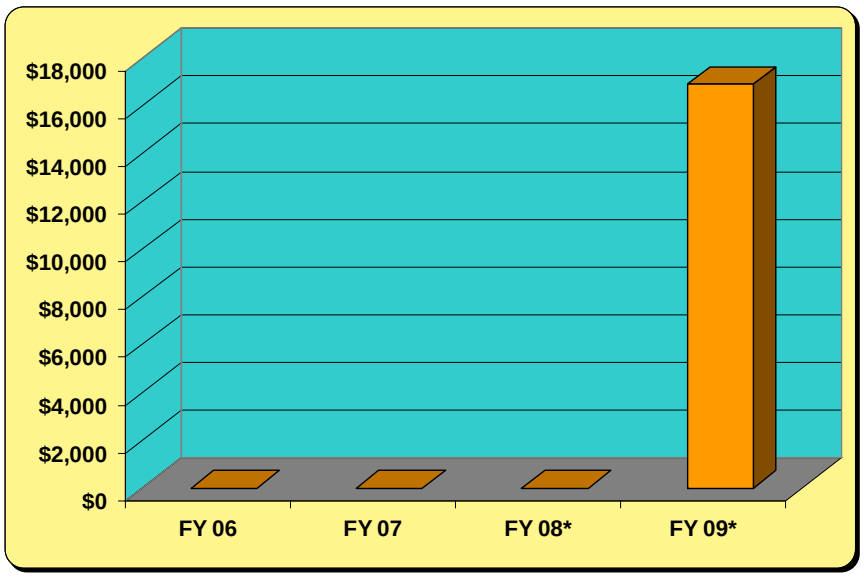
Fiscal Year	*Amount*	*% increase/ (Decrease*
FY 07	$0	
FY 08*	$0	n/a
FY 09*	$16,900	n/a

* Estimated

Discussion

Each year, the City budgets its entire fund balance in all of its operating funds, including the SHIP Fund. Because the first

History of Budgeted Fund Balance Reserve in the LETF Fund



year's allocation was received do late, not all was spent and the balance was carried forward. It is anticipated that the City will expend most if not all of future allocations within the year for which it was received.

City of Miami Gardens

REVENUE & FEE MANUAL

For FY 2007-2008

DEBT SERVICE FUND

Transfers-In

Revenue Description

As part of the City's internal charge system, the Debt Service Fund is generally responsible for the payment of bond and capital lease debt service for vehicle, equipment and real property purchases. Each year, the department for which the debt was issued must budget and transfer the appropriate debt service amount to the Debt Service Fund to make the bond payment.

This charge is based on the actual debt service for the various vehicles, equipment and real property purchased through bond and capital lease financing.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Debt Service Fund

Use of Revenue

Debt Service Fund. Restricted to Debt Service.

Method/Frequency of Payment

The City's Finance Department transfers total prior to the debt service payment date or on a monthly pro-rata basis.

Basis for Budget Estimate

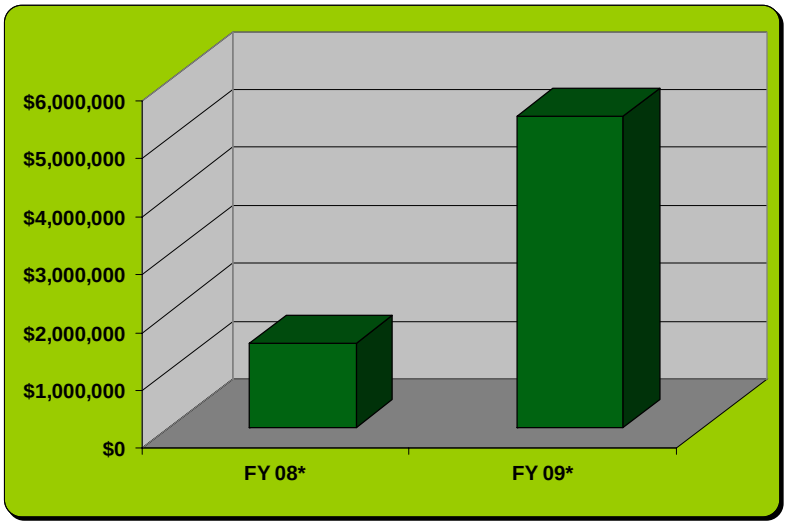
Estimate for the budget is based on actual debt service schedule.

Collection History

Fiscal Year	*Amount*	*% increase/ (Decrease)*
FY 08*	$1,465,890	n/a
FY 09*	$5,384,006	n/a

* Estimated (Part year FY-08)

History of Police Debt Transfer to the Debt Service Fund



Discussion

This component of the internal cost allocation system was developed in order too ensure that each department paid its fair share of the debt service from the various city financings.

Finance And Budget Glossary

Every human endeavor has its own words, phrases, and acronyms that are somewhat unique and that help its practitioners in conducting business. Unfortunately, government is prolific user of such language. Unfortunately, too often these terms are used with unindoctrinated audiences leading to confusion as well as frequently obscuring the message trying to be conveyed.

The following glossary of terms, phrases and acronyms commonly used primarily in municipal finance and budgeting, but also included are terms, phrases and acronyms used is related municipal endeavors such as planning, engineering, public safety and others, as you will find reference to them throughout the full budget document. This glossary is designed to help the reader as they encounter an unfamiliar statement.

A

Abatement – A complete or partial waiver of taxes, fees or service charges imposed by the City.

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Account Groups - Account groups are used to establish accounting control of general fixed assets and the unmatured principal of general long-term obligations. Assets and liabilities of these funds are neither spendable resources nor do they require current appropriation. Therefore, they are accounted for separately from the governmental fund types.

Accountability - Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

Accounting Period – A period of time where the City determined its financial position and results of operations. The City of Miami Gardens' accounting period is October 1st through September 30th each year. The State of Florida's accounting period is July 1 through June 30

Accounting System – The total structure or system of records and procedures which

discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

Across-the-Board — This phrase usually refers to a percent increase/decrease in the budget spread equally across government appropriations or within an agency across bureaus or programs.

Accrual Basis of Accounting – The method of accounting which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Accumulated Depreciation **(credit)** - The accumulation of systematic and rational allocations of the estimated cost of a capital item (Machinery, equipment, buildings, certain improvements other than buildings, infrastructure) on a historical cost basis, over the useful lives of the item. This account is not used for any networks or subsystems of

infrastructure that are reported using the modified approach.

Aquifer - An underground geologic formation capable of storing water.

AICPA - American Institute of Certified Public Accountants.

Activity – A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible***.***

Activity Based Costing – Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actual - Reflects the actual financial activity for the fiscal year on the cash basis of accounting.

Actuarial - A method in the mathematics of risk, especially as it relates to insurance calculations such as premiums, reserves, dividends, and insurance and annuity rates. They work for insurance companies to evaluate applications based on risk.

Actuary - A person who performs actuarial services.

Ad Valorem - A major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills ($0.001) times the non-exempt value of property.

ADA – See: *Americans with Disabilities Act*.

Administrative Services Charges or Fees – See: *Cost Allocation Plan.*

Adopted Budget – The City Council approved budget establishing the legal authority for the expenditure of funds as set for in the adopting Council budget Ordinance.

Advance Refunding Bonds - A financing structure under which new bonds are issued to repay an outstanding bond issue prior to its first call date. Generally, the proceeds of the new issue are invested in government securities, which are placed in escrow. The interest and principal repayments on these securities are then used to repay the old issue, usually on the first call date.

AFIS – See: Aut*omated Fingerprint Identification System*.

A.I.A. – American Institute of Architects. When used after a person's name, it signifies that the individual is a professional architect as recognized by the state licensing authority.

Alcoholic Liquor Tax - A tax on gross receipts from the sale of liquor at retail. The tax is collected by the State of Florida and remitted back to the City.

Allocation - The expenditure amount planned for a particular project or service, but an amount that requires additional Council action or "appropriation" before expenditures will be authorized.

Amended Budget – The adopted budget as formally adjusted as provided for in law.

Americans With Disabilities Act (ADA) - A Federal law which addresses discrimination against individuals with disabilities. It requires that governments, among others, take certain actions to ensure access to employment, housing, voting, public facilities and transportation resources for persons with disabilities.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annualization - An adjustment, made to the current year funding base as a part of the agency budget request that will allow a partially funded program to operate for a full year.

Annualization – For Revenues, the extrapolation of a revenue stream for an annual period based on a partial year collection. For expenditures, the cost of funding a budget issue for one complete fiscal year based on partial year expenditures.

Annuity - A contract between an insurance company and an individual which generally guarantees lifetime income to the individual or whose life the contract is based in return

for either a lump sum or periodic payment to the insurance company. Interest earned inside an annuity is income tax-deferred until it is paid out or withdrawn.

Appreciation - Appreciation is the increase in value of an asset. The term "appreciation" may be applied to real estate, stocks, bonds, etc.

Appropriated Fund Balance – The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

Appropriation - An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

APWA – American Public Works Association.

Arbitrage – A reference to the difference between the yield (interest) on governmental obligations exempt from Federal tax under Section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax in which the proceeds of the governmental obligations are invested.

Arterial Roads – The main traffic corridors that are within the city. They are fed by collector roads which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

As-Builts - Drawings, plans, surveys, etc. done after construction is complete indicating items as they were actually constructed, which may have differed from original plans.

Assessed Valuation - For property taxation purposes, the County's Property Assessor establishes a market value for all real and for certain personal property within the County. In Florida, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data. The value established for the real property is used as a basis in levying property taxes. Under Florida law, annual increases in valuation are limited to a maximum of 3%. However, increases to full value are allowed for property improvements, upon change in ownership and for non-homestead property. Homeowners and certain veterans and senior citizens can qualify for exemptions under state code.

Asset – Resources owned or held by a government, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit – An audit is a review of the City's financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with GAAP. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Authorized Positions – Employee positions which are authorized or funded in the adopted or amended budget.

Automated Fingerprint Identification System - A biometric identification methodology that uses digital imaging technology to obtain, store, and analyze fingerprint data. The AFIS was originally used by the U.S. Federal Bureau of Investigation (FBI) in criminal cases.

B

Backflow - The undesirable reversal of flow of water or mixtures of water and other liquids, gases, or other substances into the distribution pipes of the potable water supply from any source.

Backflow Prevention Device - A physical device placed on all connections to a public water system that prevents water from flowing backwards from a user back into the potable water line.

Balance Sheet – The basic financial statement which discloses the assets,

liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget – A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The City of Miami Gardens uses the modified accrual basis of accounting for accounting and budgeting. (See: *Modified Accrual Accounting*).

Basis Point – One basis point is calculated as 1/100th of a percentage point.

Beacon Council – An organization charges with bringing new, job generating business to the communities within Miami-Dade County, while assisting existing businesses in their efforts to expand. It markets Miami-Dade County worldwide as a viable, attractive business location and provides a variety of free services to companies interested in relocation.

Beginning Balance - The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year. (Also see: *Fund Balance, Carry-Over* and *Cash Forward*).

Benchmark(ing) – A standard or point of reference in measuring or judging quality, value, etc. For municipalities to identify appropriate benchmarks, these are two issues to address: The availability of data and the suitable comparability of data.

Bid - An offer submitted by a vendor in response to a Request for Bid.

Bid Bond - An insurance agreement, accompanied by a monetary commitment, by which a third party (the surety) accepts liability and guarantees that the vendor will not withdraw the bid or proposal, and that the vendor will accept the contract as bid or proposed, or else the surety will pay a specific amount.

Biennial Budgeting - A process that estimates revenues and expenditures for a two-year period.

Block Grant - Allocation of Federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area. (Also see: *CDBG*)

Boilerplate - Refers to the standardized or pro forma language that is used at the front of a bill, ordinance, bid, request for proposal or other document that states findings or conditions common to all such documents (i.e. on bids: Bid procedure, disclaimers, standard requirements, insurance requirements, etc).

Bond – A bond is a written promise to pay a specified sum of money (called face value or principal amount) at a specified date or dates in the future (called maturity) together with interest at a specified rate.

Bond Anticipation Notes – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

Bond Counsel - A specialized attorney with primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption (See: *Bond Counsel's Opinion*).

Bond Counsel's Opinion – Opinion which usually addresses (1) whether the Bonds are valid and binding obligations of the Issuer; (2) the source of payment or security for the Bonds; and (3) whether and to what extent interest on the Bonds is exempt from Federal income taxes and from taxes, if any, imposed by the state of Issue.

Bond Covenant - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

Bond Funds – Resources derived form issuance of bonds for specific purposes, usually to finance capital expenditures.

Bonds Issued – Bonds sold.

Bond Rating – A rating made by an established bond rating company from a

schedule of grades indicating the worthiness or the probability of repayment of principal and interest on bonds issued. The three principle bond rating agencies for municipalities are: Standard & Poors, Moodys Investor Service, and Fitch.

Bonded Debt Per Capita – The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Amendment – The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption. The budget must be amended by Ordinance and include a public hearing. The City Manager has the sole authority to approve budget adjustments to the budget as outlined in the budget ordinance**.**

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document (Program and Financial Plan) – The official written statement prepared by the City staff reflecting the decisions made by City Council in their budget deliberations.

Budget Hearing - A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

Budget Message – Included in the opening section of the budget, the City Manager's budget message provides the City Council and the public with a general summary of the most important aspects of the proposed/adopted budget.

Budget Ordinance – A law which establishes the schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by City Council each year.

Budget Policies – General and specific guidelines adopted by the City that govern the financial plan's preparation and administration.

Budget Schedule – The schedule of key dates which a government follows on the preparation and adoption of the annual budget.

Budget Transfer – The movement of funds between accounts or funds within the adopted budget.

Budgetary Basis – The method of accounting applied to the budgetary accounts and process.

Budgetary Control - The control or management of an entity in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Building Permits - The City requires that building permits be obtained for most construction activity to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing, and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred. These fees are collected into the Development Services Fund.

Business Tax Receipt – A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. Formerly called Occupational Licenses or Tax.

C

CAD – See**:** *Computer Aided Dispatch System*.

CADD – Computer Aided Design & Drafting, a component of the Public Works design software.

CAFR – See: *Comprehensive Annual Financial Report*.

Call - An option that gives the holder the right to buy an underlying security at a preset price within a specified time.

Cap - A "cap" is a legal limit on total annual discretionary spending.

Capital Expenditures – Amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over $10,000 with an expected life of 5 years or more.

Capital Improvement Fund – An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Capital Improvement Program (CIP) – A formal long-term (multiyear) plan for the acquisition and improvement of major assets, such as land, buildings, machinery and equipment, and infrastructure.

Capital Lease – A Capital Lease is a lease that meets one or more of the following criteria, meaning it is classified as a purchase by the lessee: the least term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, improvements other than buildings, machinery, furniture and equipment. Miami Gardens defines a capital outlay as any item with a cost or value of at least $5,000 and an expected lifespan of less than 5 years (Also see: *Capital Expenditure*).

Capital Project – Major construction, acquisition, or renovation activity, which adds value to a government's physical assets or significantly increases their useful life.

Capital Project Budget – A fiscal year budget adopted for the programming of items or projects with a life of five years and a value over $10,000.

Capitalized Interest - When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

Carry-Over - Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated. (Also See: *Fund Balance, Beginning Balance* and *Cash Forward*).

Cash Basis Of Accounting – A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Equivalents - Equivalents are defined as highly liquid investments with original maturities of three months or less, which include the State Board of Administration's investment pool and overnight repurchase agreements.

Cash Flow Budget - A projection of the cash receipts and disbursements anticipated during a given period.

Cash Forward - Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year. (Also see: *Fund Balance, Beginning Balance* and *Carry-Over*).

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

C.C.N.A. – See: *Consultants Competitive Negotiation Act.*

Centerline Miles - The length of a road, in miles.

Certificate of Occupancy - Official certification that a premise conforms to applicable ordinances and may be used or occupied. A certificate of occupancy is

granted upon completion of new construction or completion of alterations or additions to existing structures.

Certificates of Participation (COPs) - A Form of lease-purchase financing used to construct or acquire capital facilities and equipment. Certificates of participation a debt instrument and are typically secured by lease payments from the government entity using a facility. A COP issue is often used to finance projects such as prisons or courthouses necessary to provide government services but that may not enjoy sufficient public support to be financed through a voter approved general obligation bond issue. In many cases, payments by the municipality are subject to annual legislative appro-priations. Interest earned on the Certificates by the private lender is tax exempt.

Certificate of Use – An official certification that business property is located and/or operates within a zoning district which allows such use. It is an annual process that requires a site inspection to ensure compliance with the zoning code.

Certificate of Zoning Compliance - A written statement issued by the Development Services Department authorizing building uses, accessory building and structures, or consistent use for the purpose of carrying out and enforcing its provisions. Usually issued to a prospective buyer of property to ensure that they can carry out the intended use.

Certified Public Accountant (CPA) - A professional license granted by a state board of accountancy to an individual who has passed the Uniform CPA Examination (administered by the American Institute of Certified Public Accountants) and has fulfilled that state's educational and professional experience requirements for certification.

CD – See: *Certificate of Deposit.*

CDBG – See: *Community Development Block Grant.*

CDBG Operating Fund - A *special revenue fund* for projects funded by the Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development (HUD), but not accounted for within the *capital projects fund.* The fund includes administrative costs, housing rehabilitation costs, pass-through project costs, and other costs of a non-capital improvement nature.

***CDBG Recipien*t** - Individuals or organizations that receive grants from Community Development funds.

CDD – See: *Community Development District.*

CDMP – See: *Comprehensive Development Master Plan.*

Certificate of Deposit (CD) – An interest-bearing negotiable certificate representing a time deposit of fixed maturity issued by a commercial bank which is traded on a yield basis with interest computed for the actual number of days held on the basis of a 360-day year.

Change Order - A written order amending a purchase transaction previously formalized by a purchase order.

Charges for Service - A major revenue category reflecting all revenues from charges for current services, excluding revenues of intergovernmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units, utility provision, parks and recreation fees, etc.

Charrette – A public input and design workshop used by planners in project design and formulation. The charette provides a forum for ideas and offers the unique advantage of giving immediate feedback to the planners while giving mutual authorship to the plan by all those who participate.

Chart of Accounts - A chart of expenditure accounts (line items) used to record each type of expenditure incurred by City operations.

CIP – See: *Capital Improvement Program*.

City Charter - The document of incorporation of a City, similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among various branches of government

City Council – The legislative and policy making body of the City consisting of the Mayor and six Council members collectively.

Client-Server – A computing platform where desktop personal computers (PC), know as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframes computers.

COBRA - The Consolidated Omnibus Budget Reconciliation Act is a federal law requiring employers with more than 20 employees to offer terminated or retired employees the opportunity to continue their health insurance coverage for 18 months at the employee's expense. Coverage may be extended to the employee's dependents for 36 months in the case of divorce or death of the employee.

COLA – See: *Cost of Living Adjustment.*

Collateral – Securities or other property pledged by a borrower to secure payment of a loan.

Communications Service Tax (CST) – Also known as the "Unified" or "Simplified" tax, became operative October 1, 2001, and is meant to create a simplified tax structure for communications services statewide. It is collected by the state and remitted to the local taxing jurisdictions. It replaced the utility taxes on telephone and other communications services, the cable television franchise fee, the telecommunications franchise fee and communications permit fees.

Community Development Block Grant (CDBG) - A Federal grant for community development, redevelopment and housing programs, provided certain eligibility requirements are met and maintained.

Community Development District (CDD) – A local unit of Special-purpose government. A Community Development District may charge separate non-ad valorem special assessments for satisfying the debt obligations of the District related to financing, constructing, maintaining and servicing the District's improvements and/or services.

Community Rating System (CRS) – A program under National Flood Insurance Program which sets the rate schedule for flood insurance.

Community Redevelopment Agency (CRA) - A separate local agency providing housing and economic development funding and programs within portions of the City known as the project area. The City Council may serve as the Board of Directors of the CRA.

Compensated Absences – In accordance with GASB Statement 16 (GASB 16), *Accounting for Compensated Absences,* the City accrues a liability for compensated absences, as well as certain other salary related costs associated with the payment of compensated absences. Vacation leave is accrued as a liability as the benefits are earned by the employees. Sick leave is accrued as a liability as the benefits are earned by the employees, but only to the extent that it is probable that the City will compensate the employees for unused leave.

Component Units - Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit's financial relationship is such that to exclude it would cause the primary government's financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR) - The official financial report of a government. It includes the State Auditor's audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions.

Comprehensive Development Master Plan (CDMP) – The State of Florida requires all municipal and county jurisdictions to development a Comprehensive Plan for future growth and development within three years of incorporation. This plan should address virtually every aspect of City life and development and should reflect the local community's vision for future development. Some of the required elements of this plan include: Land Use, Parks and Recreation; Stormwater Management; Transportation,

Inter-governmental Coordination; and Housing among others**.**

Comprehensive Planning - A general governmental services expenditure that includes the cost of providing master planning and development for the local unit. Also includes zoning, if applicable.

Computer Aided Dispatch (CAD) - a computer-based system of broadcast used to allocate police and fire response to public need.

Concurrency - Growth management requirement that public infrastructure improvements needed by public or private development are in place at the same with that development.

Connection fees - Fees charged to join or to extend an existing utility system. Often referred to as *tap fees* or *system development fees.*

Consistency - The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. [SGAC 1].

Consultants Competitive Negotiation Act (CCNA) – A Florida law prescribing the procedure those governmental entities must follow to acquire certain professional services such as Architects, Engineers, and Surveyors.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

Contingency - An appropriation of funds which are set aside to cover unforeseen events that occur. Examples would include federal mandates, shortfalls in revenue, and unanticipated expenditures.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies such as operational or maintenance agreements.

Contributions and Donations – A miscellaneous revenue subcategory that includes gifts, pledges, grants, or bequests from private, non-governmental sources.

COPs – See: *Certificates of Participation*.

Cost Allocation Plan or System – A System methodology used to allocate those charges that are performed in support of an activity but are accounted for in other departmental or fund budgets. A percentage of these costs are charged back to the operating department based on a cost allocation system. Such costs include personnel, finance administration, purchasing assistance, legal assistance, oversight, record keeping and other such general support areas.

Cost Center - A section of the total organization having a specialized function or activity, and segregated cost and revenue data.

Cost of Living Adjustment (COLA) – The cost of living adjustment is a yearly across-the-board salary increase for all employees based on the increase in the general cost increase experienced by our local economy during the previous year. While the Consumer Price Index is one measure used to determine the amount of the COLA, the final determination is based upon the recommendation of the City Manager taking into account costs and funds available.

Countywide Service Area – As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health, sheriff, jails, courts, mass transportation, environmental protection, certain parks and recreational areas, certain pubic works activities, elections, tax collection, property appraisal and social services. In addition, in some municipalities, the following services are also performed: solid waste collection and disposal, libraries, fire and rescue services.

County Road System - Roads under the jurisdiction of one of the 67 counties of Florida. Does not include roads maintained by a county for a city under a maintenance agreement.

Coupon – The part of a Bond that denotes the amount of interest due, and on what date and were the payment is to be made. Coupons are presented to the Issuer's

designated paying agent or deposited in a commercial bank for collection.

CPA – See: *Certified Public Accountant*.

CPI – See: *Consumer Price Index.*

C.P.P.O. – *Certified Public Purchasing Official*.

CRA – See: *Community Redevelopment Agency*.

CRS – See: *Community Rating System.*

Cross Connection - Any actual or potential connection between a drinking water system and any other source or system through which it is possible to introduce any used water, industrial fluid, sewerage, gas or substance other than intended for drinking water.

CST – See: *Communications Service Tax.*

Culture and Recreation - A major expenditure category that includes the costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

Current Liabilities - Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets. Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned). (Also See: *Liabilities*)

CUSIP – The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, United States government, and corporate securities.

D

Daily Vehicle Miles Traveled (DVMT) - A measure of the total traffic on a road. It is the product of the average daily traffic count and the length of the road.

D.A.R.E. – See: *Drug Awareness Resistance Education.*

Debarment - The exclusion of a person or company from participating in a procurement activity for an extended period of time, as specified by law, because of previous illegal or irresponsible action.

Debentures - A long-term loan usually repayable at a fixed date, with a fixed rate of interest. Most debentures are secured on the borrower's assets.

Debt Burden - The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Financing - Borrowing funds as needed and pledging future revenues to make current expenditures.

Debt Issuance – The sale or issuance of any type of debt instrument, such as bonds.

Debt Limit – The internal policy, statutory or constitutional maximum debt that as issuer can legally incur.

Debt Ratios – The ratios that provide measures of assessing debt load and ability to repay debt, which play a part in the determination of credit ratings. They also are used to evaluate the City's debt position over time and against its own standards and policies.

Debt Service - Payment of principal and repayment to holders of the debt instruments (bonds, etc). This includes charges paid to the fiscal agents.

Debt Service Fund – An accounting entity used to account for the accumulation of resources for and payment of general long term debt principal and interest on borrowed funds.

Defeasance **–** An advanced refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its

maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. (Also see: *Advanced Refunding Bonds and Refunding*).

Deferred Revenue - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Defined Benefit Plan - A defined benefit plan pays participants a specific retirement benefit that is promised (defined) in the plan document. Under a defined benefit plan benefits must be definitely determinable. For example, a plan that entitles a participant to a monthly pension benefit for life equal to 30 percent of monthly compensation is a defined benefit plan.

Defined Contribution Retirement Plan - A retirement plan under which the annual contributions made by the employer or employee are generally stated as a fixed percentage of the employee's compensation or company profits. The amount of retirement benefits is not guaranteed; rather, it depends upon the investment performance of the employee's account

Delinquent Taxes - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Density - The number of dwelling units (houses, apartments, townhouses, duplexes, etc.), or buildings per unit of land. Density is often expressed as dwelling units per acre or du/ac.

Department - A separate organizational unit designated by the City Council to define and organize City operations and functions.

Depreciation - Depreciation - Charges made against earnings to write off the cost of a fixed asset over its estimated useful life. Depreciation does not represent a cash outlay. It is a bookkeeping entry representing the decline in value of an asset over time.

Development of Regional Impact (DRI) - These are developments which are large enough to meet a threshold established by Florida law to require review by both the County and South Florida Regional Planning Council. Requirements for the DRI review process are contained in Section 380.06, Florida Statutes.

Direct Costs - A cost item that can be identified specifically with a single cost objective in an economically feasible manner.

Direct Deposit - A means of authorizing payment made by governments or companies to be deposited directly into a recipient's account. Used mainly for the deposit of salary, pension and interest checks.

Disbursement – The expenditure of monies from an account.

Discount – Literally, a reduction in price. In municipal bonds, the amount (stated in dollars or a percent) by which the selling or purchase price of a security is less than the principal amount or par value.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents that serve as a policy document, a communications device, a financial plan, and an operations guide.

Division - A separate organizational activity whose line of authority is under one of the City's operating departments.

DOJ – The United States Department of Justice.

DRI – See: *Development of Regional Impact*.

Drug Awareness Resistance Education (D.A.R.E.) – A police department-based program to teach kids how to recognize and resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs

Due Diligence – An thorough investigation conducted by a person responsible for approval or recommendation of a particular action prior to taking that action with the

purpose of uncovering any flaws, misstatement, fraud, irregularities and other item material to the transaction are known. In municipal bond work it means an investigation conducted by the bond's underwriters and their counsel and, in some cases also by bond counsel and Issuer's counsel to determine whether all material items in connection with the Issuer, the Issue and the security for the Issue have been accurately disclosed in the Official Statement (or if a Private Placement in the Placement Memorandum) and that no material disclosure has been omitted.

DVMT - *See: Daily Vehicle Miles Traveled*.

E

E-government – See: *Electronic Government.*

Earmark — To set aside funds for a specific purpose, use, or recipient. The term is often applied as an epithet for funds set aside in particular congressional districts or States or for certain specified organizations for such purposes as research projects, demonstration projects, parks, laboratories, academic grants, construction or other contracts.

Easement - A property right to enter, utilize and maintain another's property for a specific purpose. For example, often utility lines are located in an easement on private property.

EEO – See: *Equal Employment Opportunity.*

EEOC – See: *Equal Employment Opportunity Commission.*

Effectiveness Measure - Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency Measures – Data that provides information about how well an organization uses available resources. Usually written as a ratio, these measures may include cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent employee. An example of an efficiency measure is the cost per ton of garbage collected.

E.I. – Engineering Intern. A professional level of engineering attained through testing. Precedent to becoming a Professional Engineer (P.E.)

Electronic Government (e-government) – A government's use of technology as an enabling strategy to improve services to its citizens and businesses including such services as internet payments, voice response systems, interactive kiosks, and other emerging technologies.

Electronic Transfer - The electronic transmission of payments from one bank to another through a wire.

Emergency Operations Center (EOC) - Command center for coordination and intervention for citywide or regional emergencies.

Employee Benefits - Amounts paid by the City on behalf of employees. These amounts are not included in the gross salary. They are also called fringe benefits, and while not paid directly to employees, they are part of the cost of operating the City. Employee benefits include the City's cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security and tuition reimbursement.

EMS - Emergency Medical Service.

EMT – Emergency Medical Technician.

Encumbrances – Commitments against an approved budget for unperformed contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Endangered Species Act - Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend and to conserve and recover listed species.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed

through charges and fees, thus removing the expense from the tax rate (for example, Water and Sewer, Stormwater, Electric).

Entitlements - Payments to which local governmental units are entitled by law, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Entitlement Community - A federal designation that guarantees a municipality or county a portion of HUD appropriations within a specified formula based on census reporting.

Environmental Protection Agency (EPA/USEPA) - A federal agency which monitors and oversees various entities to make sure federal environmental laws and regulations are being followed.

EOC – See: *Emergency Operations Center*.

EPA – See: *Environmental Protection Agency*.

Equipment - Expenditures for durable goods such as computers, desks, chairs, or cars.

ERISA - The Employee Retirement Income Security Act is a federal law covering all aspects of employee retirement plans. If employers provide plans, they must be adequately funded and provide for vesting, survivor's rights, and disclosures.

ERU – See: *Equivalent Residential Unit.*

Escrow - A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition.

Estimate – A general calculation or judgment based on historical data or previous performance.

Estimated Revenues – Projections of funds to be received during the fiscal year.

Equal Employment Opportunity (EEO) – policies, programs, and legislation designed to affirm or provide equal access to initial employment and to occupational benefits, promotions, and other opportunities during employment for traditionally disadvantaged groups

Equal Employment Opportunity Commission (EEOC) - A federal agency concerned with the enforcement and compliance of fair employments practice in the United States.

Equivalent Residential Unit (ERU) – A unit of measure equal to 1,548 square feet of impervious surface used to determine stormwater impact (and fee) on a particular piece of property. All single family structures are one REU. Non-residential parcels are measured in ERUs at the 1,548 square feet standard. (See: *Impervious Surface*).

Excel – A Microsoft program that is used to perform calculations, analyze information, and manage lists in spreadsheets or Web pages.

Executive - A general government services expenditure that includes the costs of providing executive management and administration of the affairs of the local government including the coordination, guidance, and support of the development of effective programs, and the planning, evaluation, analysis, control, and overall supervision of such programs.

Expenditure - The outflow of funds paid, or to be paid, for goods and services received during the current period.

Expenses – The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services, or carrying out other activities of the City.

External Audit – See: *Audit*.

F

Façade - The exterior walls of a building that can be seen by the public.

Fair Labor Standards Act (FLSA) – A federal law establishing certain employment standards and procedures to which local units of government, among others, must comply with regards to hiring, pay and other employment practices.

Fair Market Value (FMV) – Fair Market Value is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, with neither being required to act, and both having reasonable knowledge of the relevant facts.

False Alarm - An alarm signal causing a response by police or fire when a situation requiring a response did not exist at or about the time of the response. The burden of proving that such an alarm signal was not a false alarm is on the alarm user.

FASB - Financial Accounting Standards Board.

FCIC – See: *Florida Crime Information Center.*

FDEP – Florida Department of Environmental Protection.

FDOT – See: *Florida Department of Transportation*.

Federal Emergency Management Agency (FEMA) - A federal agency which provides regulation on flood plain management and disaster assistance.

Federal Empowerment Zone – A geographic area designated by the U.S. Secretary of Housing and Urban Development (Urban Zone) or by the U.S. Secretary of Agriculture (Rural Zone) as meeting criteria foe selection and being eligible for tax incentives and credits and for special consideration for programs of federal assistance.

Federal Transit Administration (FTA) – An operating administration under the United States Department of Transportation that assists in development and improving mass transportation system for cities and communities countywide.

Felony - The most serious category of criminal offenses. With penalties of imprisonment ranging from a year and a day to life, or in some states, punishable by death.

FEMA – See: *Federal Emergency Management Administration*.

Fiber Optic - Thin transparent fibers of glass or plastic that transmit light through their length by internal reflections, used for transmitting data, voice, and images. Fiber-optic technology has virtually replaced copper wire in long distance telephone lines and is used to link computers in local area networks, with digitized light pulses replacing the electric current formerly used for the signal.

Fiduciary Fund - A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FIHS – See: *Florida Intrastate Highway System.*

Final Budget – Term used to describe revenues and expenditures for the upcoming fiscal year beginning October 1 and ending September 30 as adopted by the City Council.

Finance Department - A general government services department that includes the cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, billing, internal and external auditing, revenue collection, personnel, property control, grants development and other support services.

Financial Accounting Standards Board (FASB) - The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

Financial Policy – A government's polices with respect to revenues, spending, investments, and debt management as these relate to government services, programs and

capital investments. Fiscal policy provides as agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - A major revenue category reflecting the revenues received from fines and penalties imposed for the commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

FIRM – See: *Flood Insurance Rate Map.*

Fiscal Agent - A bank or other corporate fiduciary that performs the function of paying, on behalf of the governmental unit, or other debtor, interest on debt or principal of debt when due.

Fiscal Policy – See: *Financial Policy*.

Fiscal Year – The 12 month period to which the annual operating budget applies, and at the end of which, the government determined its financial position and the results of its operations. For the City, this period is October 1st to the following September 30th. For the State of Florida, this period runs from July 1st to the following June 30th. (Also see: *Accounting Period*).

Fixed Asset – A long-lived, tangible asset or system of assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements other than buildings, and infrastructure. Miami Gardens requires that an asset have a current value of at least $5,000 in order to be classified as a fixed asset.

Fixed Charges - Repetitive expenditures of which the amounts are more or less constant or that must be paid from time-to-time. These may repeat at various intervals, weekly, monthly, annually, etc. and are generally not discretionary. (Examples are insurance premiums, utilities, contributions to pensions, and land and building rentals).

Flood Elevation - The elevation floodwaters reach at a particular site during the occurrence of a specific flood (usually referred to as a 100-year flood line).

Flood Insurance Rate Map (FIRM) - The map produced by the Federal Insurance Administration showing, within the City of Clive, expected flood areas, and such other notations as are necessary to establish actuarial rates for the sale of flood insurance within the community. (Also See: *One-Hundred Year Flood*).

Florida Crime Information Center – A State Agency that acts as a clearinghouse for crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

Florida Department of Transportation (FDOT) - This is a state agency responsible for state and federal roadways within the county. It provides and/or regulates state roadway development, inspection, testing, surveying, mapping, and planning.

Florida Intrastate Highway System (FIHS) - Highway system created by the Florida Legislature in 1990 to be a statewide transportation network that provides for high-speed and high-volume traffic movements within the state.

Florida Recreation Development Assistance Program (FRDAP) – This is a State program that provides annual grants for the capital development of recreation in Florida. Municipalities can apply for up to $400,000 two separate grants) in financial assistance each year.

Florida State Retirement System (FRS) – A statewide retirement/pension system in which local governments may participate.

Florida Statute (F.S.) - This is a written Florida state law.

FMV – See: *Fair Market Value.*

457 Plan – A non-qualified deferred compensation plans available to employees of state and local governments and tax-exempt organizations.

Franchise – A special privilege granted by a government permitting the continuing use of public property, such as city streets and rights-of-way. It may involve the elements of a monopoly and regulation.

Franchise Fees - A major revenue category reflecting the fees levied on a corporation or individual by the local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

FRDAP – See: *Florida Recreation Development Assistance Program.*

Fringe Benefits - See: *Employee Benefits*.

FRS – See: *Florida Retirement System*.

FLSA – See: *Fair Labor Standards Act.*

FTA – See: *Federal Transit Administration.*

FTE – See: *Full-Time Equivalent*.

Fringe Benefits – See: *Employee Benefits*.

Frontage - The dimension of a front lot line as measured along the public street.

Full Faith And Credit - A pledge of the general taxing power of the city for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Full-Time Equivalent (FTE) - Full-time Equivalent which is an employee position number based on the hours for which a position is budgeted during the accounting year: 1 FTE = 2,080 hrs, 0.5 FTE = 1,040hrs, etc.

Function - Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

Functional Classification - A description of how a road functions, using definitions and processes specified by the Federal Highway Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major or minor), or a local road. Principal arterials have a *mobility* function: they provide for movement from one general area to another. Local roads have an *access* function: they provide direct access to homes, businesses, and other destinations. The other classifications have both mobility and access functions, with minor arterials providing more mobility, and collectors providing more access.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Miami Gardens has four Funds: The General Fund, the Transportation Fund, The Development Services Fund, and the Capital Projects Fund.

Fund Balance - The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A negative fund balance is sometimes referred to as a deficit.

Funded Agencies - Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

FY - See: *Fiscal Year.*

G

GAAP - See: *Generally Accepted Accounting Principles*.

Garbage/Solid Waste - A physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by the local government. Miami Gardens' charter reserves this activity exclusively to Miami-Dade County.

GASB – See: *Governmental Accounting Standards Board*.

GASB 34 – The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements-

Management's Discussion and Analysis - For State and Local Governments".

GASB 45 - Government Accounting Standards Board's statement 45 which dictates that governments must fully account for the liability related to post retirement benefits offered to current employees.

Gasoline Tax - A tax on the use, sale, or delivery of all motor vehicle fuels used, sold, or delivered in this state. These taxes are collected by the State and remitted to the various units of local government based on statutory formulas established for each tax.

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

General Government Services - A major expenditure category that represents the costs of services provided by the legislative and administrative branches of the City for the benefit of the public and the governmental body as a whole.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds – Bonds for which the City pledges its full faith and credit for repayment. In other words, the City agrees to raise sufficient property taxes to repay the obligations. Such bonds require a vote of the public in order to issue.

General Purpose Funds - Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general purpose funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of the City. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Geographic Information System (GIS) - A computerized map and data base used by the City. This system contains property data, roadways, utilities, and other useful information to be utilized by the City and general public.

GFOA – See: *Government Finance Officers Association*.

GIS – See: *Geographic Information System.*

Global Positioning System (GPS) - A constellation of twenty-four satellites, developed by the United States Department of Defense, that orbit the earth at an altitude of 20,000 kilometers. These satellites transmit signals that allow a GPS receiver anywhere to calculate its current location. The Global Positioning System is used in navigation, mapping, surveying, and other application where precise positioning is necessary.

G.O. Bonds – See: *General Obligation Bonds*.

Goal - A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

Governing Body – Any board, commission, council or individual acting as the executive head of a unit of local government. For Miami Gardens it is the Mayor and City Council.

Governmental Accounting Standards Board (GASB) – This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local government.

Governmental Finance Officers Association of the United States and Canada (GFOA) – The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to

legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

Governmental Fund – The funds through which most government functions are financed. The City's governmental funds are the General Fund, Capital Projects, And Special Revenue Funds.

GPS – See: *Global Positioning System*.

Grant - A grant is a contribution of cash or other assets from another governmental or private agency, corporation or individual to be used for a specific purpose.

Green Development - Development that minimizes energy consumption and minimizes pollution and the generation of wastes, while maximizing the re-use of materials and creating healthful indoor/ outdoor environments.

Greenways - Natural areas that take the form of corridors, often following streams or rivers, and provide opportunities for trails and bike paths connecting scenic areas and other destinations

Gross Bonded Debt – The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Growth Management – State requirements related to development and its impact on public infrastructure.

H

HAZMAT - First Responder Operational level of trained HAZMAT response that generally handles simple, straightforward HAZMAT incidents.

HOA – See: *Homeowners' Association*.

HOME – See: *Home Investment Partnership Program.*

Home Investment Partnership Program (HOME) - A federal program dedicated to expand affordable housing opportunities for local government. It consists of numerous housing programs resultant from the Housing and Community Development Act of 1992.

Homeowners' Association (HOA) – A governing board that establishes rules and regulations for homeowners within its jurisdictional boundaries.

Homestead Exemption - Pursuant to the Florida State Constitution, the first $25,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

HOPWA - Acronym for "Housing Opportunities for Persons with Aids".

Housing and Urban Development (HUD) – The United States Department of Housing and Urban Development.

HUD – See: *Housing and Urban Development.*

HVAC – Heating, Ventilation, and air conditioning equipment.

I

I-net – Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications.

ICMA – See: *International City and County Management Association*

I/I – See: *Inflow and infiltration.*

Impact Fee – A payment of money imposed by the City upon development activity as a condition of issuance of a building permit to pay for public facilities needed to serve new growth and development, and to mitigate the

impacts of the development activity on the existing public facilities.

Impervious Surface - Surface through which water cannot easily penetrate, such as a roof, road, sidewalk, or paved parking lot.

Incremental Budget - A budget which is arrived at by either decreasing or increasing last year's budget. It is based on projected changes in operations and conditions. (Also See: *Zero-Based Budget, Program Budget* and *Line-Item Budget*).

Infill Development - Development on relatively small vacant or underutilized sites in urbanized areas, making use of existing infrastructure and community facilities. Infill development in the urban core of a metropolitan area is one means of reducing urban sprawl

Infrastructure – Infrastructure - Roads, bridges, utilities, rail lines and similar physical facilities that support and service urban development. More broadly defined, the term can also include the schools, libraries, fire stations and other community facilities that support neighborhoods.

Inflow and infiltration (I/I) - A field condition where ground water seeps into sanitary sewer lines.

Incorporated Area - Those areas of Miami-Dade County which are within municipalities. (Also See: *UMSA*).

Indenture – A deed or contract which may be in the form of a Bond resolution and sets forth the legal obligations of the Issuer with respect to the securities and names a Trustee who holds funds and security under the Indenture, makes payment of principal and interest to the security holders and acts on behalf of the holders in the event of a default.

Information Technology (IT) - The City division that manages and operates the City's computer assets, telephone communications, and data communications support to City's departments and divisions, and the public.

Infrastructure - The physical assets or foundation of the City, including buildings, parks, streets, sidewalks, electric systems, stormwater systems, hospitals, airports, seaports, and water and sewer systems.

Insurance Services Office (ISO) - An insurer supported organization that provides advisory insurance underwriting and rating information to insurers. ISO rates municipalities in two major areas – Fire Departments and Building Departments. Miami Gardens does not have a fire department. Its building department received an ISO rating of Class 4.

Interest Revenue - Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Interfund Transfer - Budgeted amounts transferred from one fund to another for work or services provided.

Intergovernmental Revenue - A major revenue category that includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A contractual agreement between two or more governmental agencies.

Internal Controls - Processes designed to ensure that specific accounting objectives are achieved (e.g., financial reporting, compliance, and operations).

Internal Service Charges - Revenue for charges generated from the goods and services furnished by service departments of the City, which are accounted for as Internal Service Funds, to other City departments.

Internal Service Fund – An accounting entity established to service the internal city organization. Such services as purchasing, fleet maintenance and information technology may be accounted for within an internal service fund. This for of accounting provides for an easy identification of expenditures on such common items and provides a vehicle for an effective charge-back system for their use.

International City and County Management Association (I.C.M.A. or ICMA) – The professional and educational organization representing appointed managers and

administrators in local government throughout the world.

Intrafund transfers – Internal transfers of monies between accounts in the same accounting fund.

Intranet – Internal network, similar to the internet, except access is limited to an organization's internal members.

Investment Earnings - Revenue earned on investments with a third party. (See: *Investments* and *Pooled Cash Investments*).

Investments - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments – The term does not include fixed assets used in the normal course of governmental operations.

ISO – See: *Insurance Services Office*.

IT – See: *Information Technology.*

ITE – *Institute of Transportation Engineers.*

K

Keep Miami Gardens Beautiful (KMGB) – This City division is responsible for various beautification program throughout the City. It is affiliated with Keep America Beautiful. It is also responsible for maintaining the City as a Tree City, U.S.A.

Key Workload Measures – Data that express the amount or level of service provided. An example of a key workload measure is total ton of garbage collected (Also See: *Workload indicators*).

KMGB – *See: Keep Miami Gardens Beautiful.*

L

Land Development Regulations (LDR) – A set of ordinances and policies that determine permissible activity on property throughout a city's jurisdiction, to include land use, development criteria, requirements and restrictions, and development fees associated with the land development process. (Also see: *Zoning*).

Land Use - The type of activity or development that occupies a parcel of land. Common land uses include residential, retail, industrial, recreation, and institutional.

Land Use Plan - A guide for the location and intensity of future development in a community. A land use plan typically separates uses that are incompatible with each other (such as residential and industrial uses), while bringing together land uses that can be complementary (such as residential and small-scale retail uses). A land use plan also locates uses in proximity to supportive infrastructure, such as placing industrial development along rail lines. Zoning is one means of implementing a land use plan.

LAP Certification – Local Agency Certification Program is a process through which a local jurisdiction can become certified to manage construction activities in state and Federal rights-of-way.

Law Enforcement - A public safety expenditure to account for the cost of providing police services for the local government's jurisdiction; including local police services and specialized services. By City charter, Miami-Dade Police Department provides these services to the City for three years beyond initial incorporation. At that time, the City may choose to provide its own local police services; however, specialized services will be provided in perpetuity by the County.

Law Enforcement Impact Fee Fund -To account for the proceeds and expenditures associated with law enforcement impact fees charged against new construction and used to fund the equipment and capital needs of new police officers required as a result of community growth.

Law Enforcement Trust Fund (L.E.T.F.) – A fund or account established to separately

account for asset seizures and forfeitures resulting from police investigations and court decisions. (Also See: *Special Revenue Fund*).

LDR – See: *Land Development Regulations.*

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the City to spread the cost of the acquisition over several budget years.

Legal Debt Limit – The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statuary or charter provisions. The debt limit is usually expressed as a percentage of assessed valuation.

Legal Debt Margin – The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal Department - A general government service expenditure used to account for the cost of providing legal services for the benefit of the local unit. Included are expenditures for the City Attorney as well as special counsel employed as needed.

Legislative Department - A general government service expenditure that includes the cost of providing representation of the citizenry in the governing body. It includes the expenditures for the Mayor and City Council.

L.E.T.F. – See: *Law Enforcement Trust Fund.*

L.E.T.T.F. – See: *Law Enforcement Training Trust Fund.*

Level-Of-Service (LOS) – Growth management standard for public services that is used to measure the impact of proposed development on public infrastructure.

Levy - To impose taxes, special assessments, or service charges for the support of City activities.

Libor Rate (London Interbank Offered Rate) - Benchmark rates in the Eurocurrency market. These are interbank rates for short-term loans in major currencies. Variable loans often peg the variable rate in relation to the Libor rate.

Liabilities – Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Libraries - A recreation and culture expenditure used to account for the cost of providing and maintaining library facilities and services to the community. According to the City's charter, Library services will be provided to the City in perpetuity by Miami-Dade County government. The County's North Regional Branch Library is located within the City.

Licenses and Permits - A major revenue category reflecting the revenue derived from the issuance of local licenses and permits. The category is made up of building permits as well as occupational and other licenses subcategories.

Lien - A lien represents a claim against a property or asset for the payment of a debt. Examples include a mortgage, a tax lien, a court judgment, etc.

Line Item – A specific item defined by detail in a separate account in the financial records.

Line of Credit – A financial institution's promise to lend up to a specific amount during a specific time frame.

Line-Item Budget – A budget that lists detailed expenditure categories (salaries, benefits, office supplies, travel, dues, etc.) and may be reviewed, anticipated and appropriated at this level (Also See: *Zero-Based Budget, Program Budget* and *Incremental Budget*).

Livable Neighborhoods - Neighborhoods that offer a good quality of life for their residents. Livable neighborhoods are characterized by safety, decent and affordable housing, high-quality services and shopping, good schools, economic opportunities, and opportunities for healthy living.

Local Option Gas Tax I (Operating) – A tax levy of up to six cents on each gallon of motor and special fuels sold, which has been imposed by Miami-Dade County in accordance with state law and which is shared with cities in the county. This tax may only be used for transportation expenditures

including public transportation, roadway and traffic operations and maintenance.

Local Option Gas Tax II (Capital Improvement) – A tax levy of up to five cents on each gallon of motor fuel sold, which may be imposed by counties in accordance with state law, in one cent increments up to five cents and which is shared with eligible cities in the county. This tax may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Local Option Sales Tax - An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Local Planning Agency (LPA) – The governmental body empowered to decide or recommend to the elected body, changes in and approvals pursuant to land use proposal submitted by private individuals. In some cases the LPA is a separately appointed body that makes recommendations to the elected governing body though it can also be the governing body itself acting as the LPA.

Long-Term Debt – A type of debt with a maturity date of greater than one year after the date of issuance.

Long-Term - Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current. Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts). (Also See: *Current Liabilities* and *Liabilities*)

LOS – See: *Level-of-Service.*

Lowest Responsible Bidder - The bidder/proposer that submitted a responsive bid at the lowest price of all the responsive bids submitted, and whose past performance, reputation, and financial capability is deemed acceptable.

LPA – See: *Local Planning Agency.*

M

M.A.I. – A designation granted by the Appraisal Institute, a global membership association of professional real estate appraisers. The MAI membership designation is held by appraisers who are experienced in the valuation and evaluation of commercial, industrial, residential and other types of properties, and who advise clients on real estate investment decisions and is the Institute's highest designation.

Management Discussion and Analysis (MD&A) - A high-level overview of a agency's performance. Designed for informing the public, legislators, and officials from Federal, State, and local governments, and other interested parties in the factors that affected the past year's operations and that may potentially impact future performance.

Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Matching Requirement - A requirement that grant recipients contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

Material Weakness - A condition that indicates great potential for inaccurate numbers in financial statements or in procedures that could lead to undetected fraud.

Matured Bonds Payable – A liability account reflecting unpaid bonds that have reached or passed their maturity date.

Maturities - The dates on which the principal or stated values of investments or debt

obligations become due and/or may be reclaimed.

Maximum Millage Rate (In Florida) – This is a rate set by the elected body in July preceding the adoption of the final budget. At their final budget hearings in September, the elected body may set a final tax rate at or lower than this rate, but not higher.

MD&A – See: *Management Discussion and Analysis*

Medicaid - A state and federal partnership that provides health care coverage for selected categories of low income residents to improve the health of people who might otherwise go without medical care for themselves and their children. Medicaid services vary from state to state.

Medicare - A federal health insurance program for people who are age 65 or older or who are disabled. It is administered by the federal Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS).

Merit Program/Pay - An established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Materiality - The magnitude of an item's omission or misstatement in a financial statement that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the inclusion or correction of the item (FASB Statement of Financial Concepts No. 2).

Metropolitan Transportation Planning Organization (MPO) - A 17 member board made up of city and county commissioners who oversee the metropolitan transportation planning process in Miami Dade County. They adopt the long range transportation plan, the Transportation Improvement Program, and determine the annual task list for the Transportation Planning Organization staff.

MGD – Million gallons per day.

Miami-Dade Transit - Miami-Dade County provides County-wide transit service to the residents of Miami Gardens.

Mill – A monetary value equal to 1/10 of one cent.

Millage Rate - As used with ad valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value. The millage rate for Miami Gardens is 3.6484 mills or $3.65 per $1,000 of taxable valuation of real property.

Miscellaneous Revenue - A major revenue category which includes the following sources: Interest earnings, rents and royalties, special assessments, compensation for the loss of fixed assets, contributions and donations, and other miscellaneous revenues.

Misdemeanor - All public offenses which are not felonies are misdemeanors. Misdemeanors are aggravated misdemeanors, serious misdemeanors, or simple misdemeanors. Where an act is declared to be a public offense, crime or misdemeanor, but no other designation is given, such act shall be a simple misdemeanor.

Mobile Data Terminals - Wireless computing devices that send and receive information over a wireless data network, used by City police officers in the field.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

Moody's Investors Services - An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is Aaa.

MPO – See: *Metropolitan Transportation Planning Organization*.

Muni – See: *Municipal Bond*.

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In the more

popular sense, it is an adjective which denotes a city or village as opposed to other local governments such as a county.

Municipal Bond – A security issued by or on behalf of a state or political subdivision, the interest on which is exempt from federal income tax.

N

National Crime Information Center – A Federal Agency that acts as a clearinghouse for national crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

National Flood Insurance Program (NFIP) - A program under Federal Emergency Management Administration which manages flood insurance rates.

National Highway System (NHS) - Roads designated by Congress as nationally important for inter-regional travel. Includes roads designated as connectors to NHS intermodal facilities.

National Incident Management System (NIMS) – A process established by the Federal government in the wake of 9/11 to standardize emergency response to any type of crises event. All municipal governments must be certified in order to qualify for federal assistance funding.

National Pollutant Discharge Elimination System (NPDES) - Federally mandated stormwater permit that addresses the quality of discharge to surface water.

NCIC – See: *National Crime Information Center.*

Net Bonded Debt – Gross bonded debt less ant cash or other assets available and earmarked for it retirement.

NFPA – National Fire Protection Association.

NFIP – See: *National Flood Insurance Program*.

NHS -See: *National Highway System.*

NIMS – See: *National Incident Management System*.

Non-Ad Valorem – Special assessments and service charges which are not based upon the value of the property and millage. Non-Ad Valorem fees can become a lien against a homestead. Examples are sidewalk assessments, solid waste collection charge, lighting district fees, etc.

Nonconforming Use - Any use not allowed in the zone in which it is located or use of land or a building that does not comply with the provisions of City of Clive Zoning Ordinance or subsequent amendments.

Non-Departmental – An account department of the budget which contains non-operating funds that are not easily allocated to any specific operating department, or which would, because of their temporary or transient nature, distort a departmental operating budget. This department accounts for such items as debt service, reserves.

Non-Operating Expenses - Includes the movement of monies from one fund into another in the form of transfers and the payment of monies for debt service or into reserves and contingencies.

Non-Operating Revenues - Revenue category used to account for unoriginal revenue which either carried forward from the prior year or that is transferred in from another fund or account without regard to the conduct of any operations such as interest.

Non-recurring Revenue or Expenditure – A revenue or an appropriation for a single year only that does not become a part of the subsequent year's base budget. (Also See: *Recurring Revenue or Expenditure*).

NPDES – See: *National Pollutant Discharge Elimination System*.

NRCS – Natural Resource Conservation Service.

Nuisance - Whatever is injurious to health, indecent, or unreasonable offensive to the

senses, or an obstruction to the free use of property as to essentially interfere unreasonably with the comfortable enjoyment of life or property.

O

Object Codes - Object codes are a numerical system of identifying like revenues and expenditures. These codes are determined by a Chart of Accounts listing approved codes for the various types of revenues, expenditure items, equipment and services.

Objectives - A descriptive list of those things which are accomplished in order to fulfill an organization's goal or mission.

Objects of Expenditure – Expenditure classifications based upon the types or categories of goods and services purchased (i.e. Personnel Services, Operating expenditures, and capital outlay).

Obligations – Amounts which a government may be legally required to meet out o f its resources. They include no only actual liabilities, but also encumbrances not yet paid.

Occupational Licenses – A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. (Also see: *Business Tax Receipt*).

Occupational Safety and Health Administration (OSHA) – A federal agency that is responsible for setting and enforcing minimum standards for worker safety and health.

Official Statement (OS) - A document prepared for potential investors that contains information about a proposed bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

One Hundred-Year Flood - A flood, the magnitude of which has a one percent (1%) chance of being equaled or exceeded in any given year or which, on the average, will be equaled or exceeded at least once every 100 years. (Also See: *Flood Insurance Rate Map*).

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital spending budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled.

Operating Deficit – The deficiency of operating revenues under expenditures.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, grants, intergovernmental revenues, fines and forfeitures and grant revenues. Operating revenues are use to pay for day-to-day services.

Operating Expenses - Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

Operating Lease – An operating lease is a lease for which the lessee acquires the property for only a small portion of its useful life. It is commonly used to acquire equipment or property on a short-term basis. (Also see: *Capital Lease*).

Operating Surplus – The excess of operating revenues over operating expenditures.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City's boundaries unless pre-empted by a higher form of law. An ordinance has higher legal standing than a Resolution and is typically codifies in the City's municipal code book (except budget ordinances).

OS – See: *Official Statement.*

OSHA – The federal Occupational Safety and Health Administration.

Other General Government - Reflects those charges for recording legal instruments, zoning fees, sale of maps, certification, copying, records searches, and county officer fees. This source is a subcategory of Charges for Service.

Outcome/Effectiveness Measures – Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicated how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent a service meets the need for which it was created. An example of an outcome/effectiveness measure is the percent of citizens rating the refuse collection services as excellent or good.

Overhead – See: *Cost Allocation Plan*.

Overlapping Debt – The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be born by property within each jurisdiction.

Overlay Zoning District - A zoning district which overlays and acts in conjunction with the underlying zoning district or districts.

P

Parity Debt – An Issue of securities with claim on the same underlying security for and source of payment of debt service equally and ratably with other outstanding Issues.

Parks and Recreation - A recreation and culture expenditure that reflects the cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use.

Parks and Recreation Fees - A Charge for Service subcategory which includes charges collected from parks and recreational facilities, cultural services, special events and special recreational facilities.

Part 1 Offenses - A law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Pay-As-You-Go – Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

Paying Agent – The institution (usually a bank or trust company) identified on the security as the agent designated by the Issuer to make payment of principal and interest.

PC – Personal computer***.***

PCard – a City owned credit card (Purchasing Card) that employees can use to purchase items from area businesses.

Personal Services - A collection of accounts used to capture expenditures, such as wages, fringe benefits and other special pays of an employee.

P.E. – Professional Engineer.

Per Capita – Per unit of population; by or for each person.

Per Capita Tax Burden – This is a theoretical amount that each man woman and child within the city pays in local property taxes. While is does not apply to any individual as circumstances differ among taxpayers (size of household, value of home, exemptions), it is one indicator of the general tax burden paid by residents.

Performance Bond - A bond executed subsequent to award by a successful bidder, to protect the buyer from loss due to the bidder's inability to complete the contract as agreed, secures the fulfillment of all contract requirements

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures/Measurement – A system that measures and documents what a department or other administrative division is responsible for accomplishing and how well it does so. This system documents such measures through various key workload indicators, efficiency and outcome/effective-

ness measures. Performance measures are used as a management tool to identify strengths and detect possible problems. Performance measures are referred to as indicators.

Personal Services - Expenditures for salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compensation, and unemployment compensation.

Physical Environment - A major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

PILOT or P.I.L.O.T. – Is a Payment In Lieu Of Taxes. A payment made by enterprise departments to the General Fund for fire and police services. A PILOT may also be made to a local government by a tax-exempt entity outside of the local government such as a military base, university, church or other tax-exempt organization, as a means to compensate the local government for services provided.

Plat - A map recorded in final form, which represents a tract of land showing the boundaries and location of individual properties and streets.

Pledgeable Revenue - Revenues which can be used as a pledge to pay off debt; a form of collateral.

Pledged Revenues – The revenue streams which are the subject of a Pledge contained in an indenture or other security document.

Policy – A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Pollution Control Bond – A tax exempt security issued by a state, certain agencies or authorities, a local government or development corporation to finance the construction of air or water pollution control facilities or sewage or solid waste disposal facilities pursuant to Federal law and backed by the credit of the pollution control entity rather than the credit of the Issuer

Pooled Cash Investments – A practice of investing the total amount of cash available for investment regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund. (Also See: Investments and *Investment Earnings*).

Preliminary Official Statement – A version of an Official Statement in preliminary form without pricing, yield or maturity information used by the Issuer or Underwriters to inform the public prior to receipt of bids at competitive bidding or prior to the assignment of an interest rate and offering price in a negotiated sale. Orders for the security may not be taken based on a distribution of these preliminary documents, and a statement to this effect is usually contained on the cover page, printed in red, and thus the preliminary document is often referred to as the "Red Herring."

Prime Rate - At one time, prime was the rate banks charged for loans to their most creditworthy business customers. Now, business financing is much more diverse and the prime rate has become an important benchmark for consumer loans. It is still a rate that applies only to the best credits. Frequently a loan rate will be set in relation to the prime rate -- for example, one percentage point above prime.

Principal – A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

Prior Year(s) – The fiscal year(s) proceeding the current year.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Privatization - The opening of government markets allowing for equitable competition among the private and public sectors for the privilege of delivering services to the public

Pro Forma - Pro forma is a sample form, document, statement, certificate, or presentation. The contents may be wholly or partially hypothetical and present actual facts, estimates, or proposals.

Pro Rata Administrative Reimbursement - A calculated share per department to expend/r eimburse for services provided by one fund to another.

Productivity Measures – A measure of the service output of City programs or program elements, compared to the per-unit of resource input invested.

Program Budget - Budgeting for the delivery of a particular program. The focus is on the purpose of the program and its outcome rather than the components of the program. It pays less attention to the specific spending items of the program and more on its expected output. (Also See: *Incremental Budget, Line-Item Budget* and *Zero-Based Budget*).

Program Manager – An employee responsible for the day-to-day administration and support of a specific City program.

Projection – An estimate based on known data, observations or historical performance.

Property Appraiser – The County officer charged with determining the value of all property within the county, including within municipalities and special districts, with maintaining certain records connected therewith, and determining the tax on property after the taxes have been levied by the respective taxing authority.

Public Roads - All roads under the State Highway System, the County Road System, and the City Road System, plus public roads administered by various branches of the U.S. government. Does not include private subdivision roads or roads within shopping centers or other large private areas.

Public Safety - A major expenditure category used to account for the cost of providing services for the security of persons and property within the City's jurisdiction. This category includes the functions of law enforcement, emergency/disaster activities, and school crossing guards.

Public Sale – Sale of an Issue by an Issuer by competitive bidding whereby the Issue is sold to the bidder offering to buy the Issue at the lowest net interest cost to the Issuer.

Purchase Order - A formal written agreement between the vendor and the City for the acquisition of specific goods or services as detailed in the description section of the order form incurring of debt for the delivery of specific goods or services.

Q

QNIP – See: *Quality Neighborhoods Improvement Program.*

Quality Neighborhood Improvement Program (QNIP) – A program of Miami-Dade County resulting form a bond issue approved in FY 1999. Funds from this program are allocated for parks and public works programs throughout the County.

R

Rating Agencies – Organizations which provide the service of evaluating the relative creditworthiness of Issues and assigning Ratings to them, such as Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch's Investors Service.

Real Property – Land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," and "real property" maybe used interchangeably.

Recession - The most common definition is two consecutive quarters of decline in real gross domestic product. A recovery begins when the economy starts to move out of the bottom of its cycle, with increasing demand for goods and services, increasing investment and growing employment.

Recommended Budget - The proposed budget that has been prepared by the City Manager and forwarded to the Mayor and City Council for approval.

Recurring Revenue or Expenditure – An appropriation automatically renewed without further legislative action until altered or revoked. A revenue that is expected to be received in subsequent years (See: *Non-Recurring Revenue or Expenditure*).

Red Herring – See: *Preliminary Official Statement*.

Referendum - The principal or practice of referring measures passed upon or proposed by, the legislative body to the body of voters, or electorate, for approval or rejection.

Refunding – The sale of a new bond Issue, the proceeds of which are to be used to pay debt service on and retire an outstanding Issue. The purpose of refunding may be to save interest cost, extend the maturity of the debt or remove restrictive covenants in the security documents. (Also See: *Advanced Refunding*).

Regular Employee - An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's classification tables, and whose position is established in the position control system.

Reimbursement – A sum (1) that is receiving by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reinsurance - An arrangement under which an insurer passes risk and obligations to another insurer. Reinsurance serves several purposes, including reducing risk, diversifying exposure, and providing financial flexibility.

Rents and Royalties - Revenues collected from rents and proceeds for use of public property or other assets. This source is a subcategory of Miscellaneous Revenue.

Reorganization - Reorganization refers to changes in the budget and reporting structure within or between funds, departments or divisions.

Repairs and Maintenance - Expenditures for the repair and maintenance of all equipment and supplies, buildings, structures and grounds.

Repurchase Agreement – An agreement in which a government entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to reply the cash plus interest in exchange for the same securities.

Request for Proposal (RFP) – A solicitation for professional services necessary to address a particular deficiency, problem, or point of interest – Proposals are sought to determine whether or not there are qualified entities or individuals who can address the particular issue. These proposals often included the firm's or individual's approach to the problem, a history of their achievements, and their ability to complete the work necessary to address the issue. (Also see: *CCNA*).

Request for Qualifications (RFQ) – A document describing a project for which professional services are required and requesting a statement from service providers as to how they would be able to deliver the services necessary to complete the project. It is much like a Request for Proposals, but the price of a contract is not the primary criteria for review.

Reserves - An account used to indicate that a portion of fund equity is restricted for a specific purpose. Included in reserves is budgeted cash forward for the subsequent year. A reserve for contingencies may be provided in a sum not to exceed 10% of the total budget.

Residential Equivalent Unit (REU) – A Residential Equivalent Unit is a measurement of stormwater runoff from any parcel of property. The unit is based on the average runoff from a single family residential dwelling. For larger properties such as multifamily, commercial or industrial, the runoff expected from that particular property is expressed as x residential equivalent units. Each REU is taxed at a monthly rate and applied to the property's utility bill. For Miami Gardens, one REU = $4.00 per month.

Resolution – A special or temporary order of a legislative body that requires less formality

that an ordinance. Resolutions are often used to establish policy versus formal law.

Restricted Assets – Assets whose use is subject to constraints that are either externally imposed by creditors, grantors, contributors, or other governments, or that are imposed by law.

Restricted Net Assets – A component of net assets calculated by reducing the carrying value if restricted assets by the amount of any related outstanding debt.

Restricted Reserves - That portion of a fund's equity which is legally restricted for a specific purpose and is not available for appropriation.

Restricted Revenues – Revenues which are legally or otherwise restricted for a specific purpose and are not available for appropriation such as bond revenues, earmarked grants or grants given for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

Revaluation – The periodic reassessment of property values as undertaken by the County Property Appraiser.

Revenue Bonds – See: *Special Revenue Bonds.*

Revenues - Those receipts which increase a fund's financial resources other than from interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

RFP – See: *Request for Proposal.*

RFQ – See: *Request for Qualifications.*

Right-of-Way – A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a road, trail, water line, sanitary sewer or other public uses. (Also See: *Easement*).

Risk Management – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Roll-Back Rate - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

ROW – See**:** *Right-of-way*.

S

Safe Neighborhood Parks Program (SNP) – This a program developed by Miami-Dade County and carried out through a series of General Obligation Bonds issued since 1996. Certain parks projects were authorized under this bond series which are located within Miami Gardens. Additionally, the Office of the SMP Program makes available additional grants from interest earnings and turn-backs.

Salary Savings - That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Save Our Homes Amendment – Florida Constitutional amendment ("Amendment 10") that limits the increase of assessed value for a home by 3% or the Consumer Price Index, whichever is less. The assessment limit begins in the second years of the homestead exemption.

SDWA – Safe Drinking Water Act.

Section 8 Housing – A Federal housing program where privately owned rental dwelling units to participate in the low-income rental assistance program created by 1974

amendments to Section 8 of the 1937 Housing Act. Under the program, landlords receive rent subsidies on behalf of qualified low-income tenants, allowing the tenants to pay a limited proportion of their incomes toward the rent.

Section 108 Loan – A federal program of the U.S. Department of Housing and Urban Development that enables state and local governments participating in the Community development Block Grant (CDBG) program to obtain federally guaranteed loans pledged by the jurisdiction's future allocation of CDBG funds, to fuel large economic development projects and other revitalization activities.

Section 202 Housing – A ***f***ederal program of the U.S. Department of Housing and Urban Development that provides subsidies to developers of elderly housing.

SFWMD – See: *South Florida Water Management District*.

SGAC - Statement of Governmental Accounting Concepts.

S.H.I.P. – See: *State Housing Initiative Partnership.*

Single Audit Act - For any community, which expends $300,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Sinking Fund – A fund used to accumulate the cash needed to pay off a bond or other security.

Site Plan - A plan prepared to scale, showing accurately and with complete dimensioning, the boundaries of a site and the location of all buildings, structures, uses and principal site development features proposed for a specific parcel of land.

SNP – See: *Safe Neighborhood Parks Program*.

Sole Source - Supplier is the only source for contract item (i.e. patented or copyright product).

South Florida Water Management District (SFWMD) - This is a state created agency/district which regulates storm water management, ground water withdrawals, and environmental lands issues in south Florida.

Special Assessment Bond – Revenue bonds issued to finance improvements in special taxing districts with debt service paid by assessments to district property owners.

Special Assessments - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements of services presumed to be of general benefit to the public and special benefit to the assessed properties.

Special Revenue Bonds – Bonds issued to finance improvements with debt service paid by designated non-ad valorem revenues of the jurisdiction. The full faith and Credit of the jurisdiction is not pledged.

Special Revenue Fund – A fund established to account for and tract revenues and expenditures resulting for use-restricted revenues received by the city.

Special Taxing District – A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or special assessment pays for these services.

State Highway System - Roads under the jurisdiction of the State of Florida, and maintained by the Florida Department of Transportation or a regional transportation commission (State Roads – SR); includes roads with Interstate, US, and SR numbers.

State Housing Initiative Partnership (S.H.I.P.) – the State Housing Initiatives Partnership program (SHIP) provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low, low and moderate income families. Depending on your income, you could be eligible for home repair or replacement, down payment assistance, rental housing assistance and other affordable housing assistance.

State Revolving Fund – A low interest loan program of the State of Florida to fund water and wastewater system improvements.

State Shared Revenue – A major revenue category that includes revenues levied by state governments but shared on a predetermined basis, often in proportion to the amount collected at the local level with the local governments.

Statute - A written law enacted by a duly organized and constituted legislative body.

Strategic Intermodal System (SIS) - Transportation system created by the Florida Legislature in 2003 to include statewide and regionally significant facilities and services, containing all forms of transportation for moving both people and goods, including linkages that provide for smooth and efficient transfers between modes and major facilities.

Strategic Plan – A document outlining long-term goals, crucial issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with an examination of the present, envisioning the future, choosing how to get there, and making it happen (Also See: *Comprehensive Development Master Plan* and *Charrette*).

Streets Division - A transportation expenditure account used to account for the cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic along roads and streets. In Miami-Dade County, street signs and lights are the responsibility of the County.

Streetscape - The view along a street from the perspective of a driver or pedestrian, particularly views of natural and built elements in the street right-of-way, including street trees, signs, street lights, above-ground utilities, sidewalks, bus shelters, bike racks, street furniture and public art. The quality of a streetscape has a major impact on the perception of an adjacent retail or mixed-use district.

Stormwater – Surface water generated by a storm.

Stormwater Management (SWM) – A means of controlling the quantity and quality of stormwater runoff flowing downstream. SWM can refer to structural practices such as storm sewers, drainage lines and swales, underground storage facilities, dams and lakes for retention or it can refer to non-structural practices such as street cleaning, educational campaigns, water-use and disposal practices and water quality initiatives.

Stormwater Utility Fund – An enterprise utility fund established to account for costs of maintaining existing stormwater management facilities and the construction of new facilities.

Subventions - Revenues collected by the State, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of Florida State Revenue Sharing, the ½-cent Sales Tax and gasoline taxes.

Supplemental Appropriation - An appropriation approved by the City Council after the initial budget is adopted. Supplemental appropriations require adoption by Ordinance.

Supplies - Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial supplies, material used in maintenance activities and computer software.

Surplus – Generally, revenues over expenditures. The use of the term 'surplus' in governmental accounting is generally discouraged because it creates a potential for misleading inference.

Sweep Account - A municipal bank account from which the host financial institution electronically transfers all or part of the balance over a specified threshold to a temporary investment elsewhere for the benefit of a higher, overnight investment return. At the end of the overnight investment period, the funds are returned to the municipal account and are available for use. (See Overnight Repurchase Agreements)

SWM – See: *Storm Water Management*.

Sworn Employees - Employees required under the Municipal and State Codes to

enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non-civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They also may include Building and Zoning Inspectors and Licensing Enforcement Officers.

System Development Fees - Fees charged to join or to extend an existing utility system. Also referred to as *tap fees* or *connection fees.*

T

Tap Fees - Fees charged to join or to extend an existing utility system. Also referred to as *hook-up fees* or *connection fees.* (Also see*: System Development Fees*).

Tax Anticipation Notes – Notes (loans), sometimes called warrants, issued in anticipation of the collection of taxes in order to receive revenue before the actual revenue is due. Usually retired from collections, and frequently from the proceeds of the tax levy they anticipate.

Tax Base – Total assessed valuation of real property within the City.

Tax Collector – The county officer charges with the collection of ad valorem and non-ad valorem assessments/fees levied by the county, the school board, special taxing districts and municipalities with the county.

Tax-Deferred - The term tax deferred refers to the deferral of income taxes on interest earnings until the interest is withdrawn form the investment. Some vehicles or products that enjoy this special tax treatment include permanent life insurance, annuities, deferred compensation plans, 401(k) plan and the like, and any investment held in IRA's.

Tax-Increment Financing – In a designated tax increment financing district are frozen at the initial valuation and continue to be distributed to the various taxing districts. However, as development causes the valuation of the property of rise, the difference or increment between the frozen valuation levels and increased value after development, is pledged and improvement bonds are issued, using this increment to guarantee the bond repayment. Tax Increment Finance Bonds (TIF): Bonds sold to investors to raise capital for development activities. Interest paid to bond purchasers is usually exempt from state and federal taxation, although TIF bonds can also be sold to investors with no interest exemption from state and federal taxes.

Tax Levy – See: *Levy.*

Tax Rate – The amount of tax levied for each $1,000 of taxable property valuation (See: *Levy, Millage Rate*).

Taxable Value – The assessed value of property minus the amount of any applicable exemption provided under the state constitution and statutes.

Taxes – Compulsory charges levied by government for the purpose of financing services performed for the common benefit of all citizens. This term does not include charges for services rendered only to those paying such user fees; for example, utility charges. In addition, this term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Taxing Jurisdiction – The power to tax and govern within a geographic territorial range.

Taxing Limit – The maximum rate at which the City may levy a property tax, which for Florida municipalities is 10 mills or $10 per thousand dollars of taxable value. This limit may be exceeded for capital bond issues voted by the residents.

Taxpayer – The person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

T-Bill – See: *Treasury Bill.*

TDD – Telecommunications Device for the Deaf.

Temporary Employee – An employee who is hired to fill a position anticipated to have continuous services duration of less than one year.

Tentative Budget – See: *Recommended Budget*.

TIP – See: *Transportation Improvement Program*.

Tipping Fee - A fee charged to customers by the operators of waste management facilities for the right of disposing waste at their sites

Total Operating Revenues - All revenues except for other financing sources and cash balance forward.

Total Quality Management (TQM) - A work culture that more fully utilizes the skills and abilities of coworkers to approach problems and new tasks under improved systems that encourage communication, cooperation, and innovation.

TQM – See: *Total Quality Management*.

Traffic Calming - Techniques intended to reduce the negative impacts of motor vehicles on neighborhoods by reducing vehicle speeds and by providing safe spaces for pedestrians and cyclists.

Transit Corridor – A broad geographic band that follows a general directional flow of travel connecting major origins and destinations of trips and which may contain a number of streets, highways and transit routes.

Transportation - A major expenditure category used to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians and for beautification of highways.

Transportation Fund – A special revenue fund established to account for various transportation-restricted revenues such as the Local Options Gas Tax and the restricted portion of the State Revenue Sharing revenue.

Transportation Improvement Program (TIP) - A five year transportation work program combining plans from the state, county, and city levels of government. The TIP is administered by the local MPO.

Transfers - Monies shifted from one fund into another; listed, therefore, as an expenditure in the former and as a revenue in the latter. (Also see: *Budget Transfers*).

Transit-Oriented Development - A form of development that emphasizes alternative forms of transportation other than the automobile - such as walking, cycling, and mass transit - as part of its design. Transit-Oriented Development locates retail and office space around a transit stop. This activity center is located adjacent to a residential area with a variety of housing options such as apartments, townhouses, duplexes, and single family houses.

Treasuries – See: *Treasury Bill.*

Treasury Bill – A non-interest-bearing obligation, fully guaranteed by the United States Government, payable to the bearer. Bills are sold on a discount basis so that the yield is the difference between the purchase price and the face value thereof.

TRIM – See: *Truth in Millage*.

Trust and Agency Funds - Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Truth in Millage (TRIM) - Term used in state law (F.S. 200.065) to describe the procedure for levying ad valorem taxes (See: *Roll-Back Rate*).

U

UASI – See: *Urban Areas Security Initiative*.

UMSA – See: *Unincorporated Municipal Service Area*.

Underwrite – To agree to buy an issue of securities on a given date at a specific price or to agree to buy unsubscribed securities of

an Issue, thus assuming the liability of guaranteeing the Issuer the full anticipated proceeds.

Underwriter – The person, firm or institution who agrees to underwrite an issue of securities. (See: *Underwrite*).

Underwriting Spread – An amount representing the difference between the price at which securities are bought from the Issuer by the Underwriter and the price at which they are reoffered to the investor.

Undesignated Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and available for general appropriation.

Unencumbered Fund Balance – See: *Undesignated Fund Balance.*

Unfunded Liabilities – Unfunded liabilities are debts that will not be due for a comparatively long time (usually more than one year) and that no provisions have been made for their repayment or that portion of a long term obligation which cannot be paid when due based on a projection of current financial commitment levels. (Also See: *Liabilities, Current Liabilities* and *Long-Term Liabilities*).

Unfunded Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid, and for which the imposing party provides no financial assistance. (Also See: *Mandate*).

Unincorporated Municipal Service Area (UMSA) - Any area of Miami-Dade County not within the corporate boundaries of a municipality. Established as a special taxing district by the County.

Unreserved Fund Balance – See: *Undesignated Fund Balance.*

Urban Areas Security Initiative (UASI) - A Federal program under the Department of Homeland Security, the UASI Program provides financial assistance to address the unique multi-disciplinary planning, operations, equipment, training, and exercise needs of high-threat, high-density urban areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

USEPA – See: *Environmental Protection Agency.*

User Fees/Charge – User fees and charges are Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

USHUD – See: *Housing and Urban Development.*

Utility Taxes – Municipal charges levied by the City on every purchase of a public service within its corporate boundaries. Public service includes electricity, gas, fuel oil, water, and telephone services.

V

Vacancy Savings - Savings generated by not filling vacant positions, by not filling newly authorized positions, or by filling a vacant position at a lower grade or step.

Value Engineering – Value engineering by an independent engineering review (design and construction) of construction projects in an effort to reduce overall project costs. The review normally examines alternative designs, materials and construction process without sacrificing design intent, quality, public safety, and regulations.

Variable Interest Rate – The rate of interest on a Bond or Note which varies according to a formula set forth in the security. Variable interest rates are most often tied to the prime rate of a particular lending institution, the Consumer Price Index, Federal Funds rates or other money market measurements.

Variance - A modification of the specific regulations granted by the Board of Adjustment for the purpose of assuring that no property, because of special

circumstances applicable to it, shall be deprived of privileges commonly enjoyed by other properties in the same vicinity and zone.

W

Warrant - A short-term debt financing mechanism used to fund a particular expenditure or set of expenditures in anticipation of a bond issue. Warrants are typically provided by local banks.

WASD – See: *Water/Sewer Services*

Water/Sewer Services – A physical environment expenditure used to account for the provision of water and sewer services. Water and sewer services are provided to the residents of Miami Gardens by Miami-Dade County Waster & Sewer Department (WASD), and the cities of North Miami Beach and Opa-Locka.

Windows - A Microsoft program use to create and edit text and graphics in letters, reports, Web pages, or e-mail messages.

Working Capital Reserve – Budgeted funds with no particular commitment as to expenditures. Provides operating flexibility during the budget year to meet unexpected needs or requirements. (Also see: *Contingency*).

Workload Indicators – Measure of the output of a department or other operating entity. They may consist of transactions, products, events, services or persons served.

Working Capital Reserve – A line item in the operating budget of unencumbered funds that can be used as necessary during the fiscal year to meet unexpended expenses or to take advantage of unexpected opportunities.

X

Xeriscape - The practice of conserving water and energy through landscaping design that limits lawn areas, irrigates efficiently, improves soils, uses mulches, chooses low water use plants, and employs other good maintenance practices.

Y

Year-End – This terms means as of September 30th (end of the fiscal year).

Year-End Closing - The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

Yellow Book - An informal name for the U.S. General Accounting Office's 1988 publication, "Government Auditing Standards."

Yield - In general, the yield is the amount of current income provided by an investment. For stocks, the yield is calculated by dividing the total of the annual dividends by the current price. For bonds, the yield is calculated by dividing the annual interest by the current price. The yield is distinguished from the return, which includes price appreciation or depreciation.

YTD – Year-to-Date.

Z

Zero-Based Budgeting - In *government*: the approach of justifying the budget and its program for each year or two, instead of studying funding increases or decreases in the programs separately as the need arises; (2) In *accounting and budgeting*: a financial management technique to redirect funds from lower-priority current programs to higher ones to pinpoint opportunities for improved efficiency and effectiveness, to reduce budgets while raising operating performance, and to improve profitability. (Also See:

Incremental Budget, Line-Item Budget and *Program Budget*).

Zero-Coupon Bond - This type of bond makes no periodic interest payments but instead is sold at a steep discount from its face value. Bondholders receive the face value of their bonds when they mature.

Zoning – The partitioning of a city, borough, township or County by ordinance into sections reserved for different purposes (i.e. residential, commercial, industrial).

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FLORIDA DEPARTMENT OF REVENUE

FOR DOR USE ONLY
City:
TA:
Levy:

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 06/08
Rule 12DER08-18
Florida Administrative Code
Effective 06/08

Year	County
2008	MIAMI-DADE
Principal Authority	**Taxing Authority**
CITY OF MIAMI GARDENS	CITY OF MIAMI GARDENS

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$	4,433,964,341	(1)
2.	Current year taxable value of personal property for operating purposes	$	400,631,262	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	0	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	$	4,834,595,603	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)	$	114,613,497	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	$	4,719,982,106	(6)
7.	Prior year FINAL gross taxable value (From prior year applicable Form DR-403 series)	$	4,712,129,867	(7)
8.	Enter number of tax increment value worksheets (DR-420TIF) attached (If none, enter 0)		0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420 VMA, *Voted Millage Addendum*.)		Yes ☐ No ☒	(9)
10.	**Information for maximum millage calculation:** Current year gross taxable value for operating purposes without the impact of Amendment 1.	$	5,252,646,020	(10)

SIGN HERE

Property Appraiser Certification

I certify the taxable values shown above are correct to the best of my knowledge.

Signature of Property Appraiser: [signature]

Date: July 1, 2008

SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

11.	Prior year operating millage levy	$	5.1488	per $1,000	(11)
12.	Prior year ad valorem proceeds (Line 7 multiplied by Line 11)	$	24,261,814		(12)
13.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Line 6c or Line 7a for all DR-420TIF forms)	$	0		(13)
14.	Adjusted prior year ad valorem proceeds (Line 12 minus Line 13)	$	24,261,814		(14)
15.	Dedicated increment value, if any (Sum of either line 6b or Line 7e for all DR-420TIF forms)	$	0		(15)
16.	Adjusted current year taxable value (Line 6 minus Line 15)	$	4,719,982,106		(16)
17.	Current year rolled-back rate (Line 14 divided by Line 16, multiplied by 1,000)	$	5.1402	per $1,000	(17)

CONTINUED ON PAGE 2

SECTION II: COMPLETED BY TAXING AUTHORITY - CONTINUED FROM PAGE 1

18.	Current year proposed operating millage rate	$ 5.1402 per $1,000	(18)
19.	Total taxes to be levied at proposed millage rate multiplied by Line 4, divided by 1,000) (Line 18	$ 24,850,788	(19)
20.	Check TYPE of principal authority (check one)	☐ County ☐ Independent Special District ☐ Municipality ☐ Water Management District	(20)
21.	Check applicable taxing authority (check one)	☐ Principal Authority ☐ Dependent Special District ☐ MSTU ☐ Water Management District Basin	(21)
22.	Is millage levied in more than one county? (check one)	☐ Yes ☐ No	(22)

DEPENDENT SPECIAL DISTRICTS AND MSTUs: STOP HERE - SIGN AND SUBMIT

23.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 14 from all DR-420 forms)	$ 24,261,814	(23)
24.	Current year aggregate rolled-back rate divided by Line 16, multiplied by 1,000) (Line 23	$ 5.1402 per $1,000	(24)
25.	Current year aggregate rolled-back taxes multiplied by Line 24, divided by 1,000) (Line 4	$ 24,850,788	(25)
26.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (Total of Line 19 from all DR-420 forms)	$ 24,850,788	(26)
27.	Current year proposed aggregate millage rate divided by Line 4, multiplied by 1,000) (Line 26	$ 5.1402 per $1,000	(27)
28.	Current year proposed rate as a percent change of rolled-back rate divided by Line 24, minus 1, multiplied by 100) (Line 27	0 %	(28)

	Date	Time	Place
First public budget hearing	September 9, 2008	6:00 PM	City of Miami Gardens, City Hall, 1515 NW 167th Street Bldg 5 #200, Miami gardens, Fla. 33169 Tel (305) 622-8000

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of Section 200.185 and 200.071 or 200.081, F.S.

Signature of Chief Administrative Officer X		Date July 31`, 2008
Title City Manager	Physical Address 1515 NW 167th St B5 #200	
Mailing Address 1515 NW 167th St B5 #200	Name of Contact Person William Alonso, Finance Director	
City, State, Zip Miami Gardens, Fl 33169	Phone # 305-622-8000	Fax # 305-622-8001

SEE INSTRUCTIONS ON PAGE 3

RESOLUTION NO. 2008-153-839

A RESOLUTION OF THE CITY OF MIAMI GARDENS, FLORIDA, ESTABLISHING THE PROPOSED MILLAGE RATE FOR FISCAL YEAR 2008-2009 WITH THE ROLLED-BACK RATE; SETTING THE DATE, TIME AND PLACE OF PUBLIC HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR DIRECTIONS TO THE CITY CLERK; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, provides for a uniform procedure for the adoption of ad valorem tax and millage rates associate therewith, and

WHEREAS, Section 200.065, Florida Statutes, provides for the adoption of a proposed millage rate, together with the establishment of a rolled-back rate computed pursuant to Section 200.065(1), Florida Statutes, and

WHEREAS, on July 1, 2008, the Property Appraiser of Miami-Dade County, Florida served upon the City a Certification of Taxable Value, certifying to the City its 2008 taxable value and

WHEREAS, the City Manager has recommended a budget and a proposed millage that will support the same, based upon the preliminary certified property values provided by the Property Appraiser, and

WHEREAS, the provisions of Section 200.065, Florida Statues, require that the City, within thirty-five (35) days of service of the Certification of Taxable Value, furnish to the property Appraiser and Tax Collector the proposed millage rate and the date, time and place at which public hearings will be held to consider the proposed millage rate and the tentative budget,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. ADOPTION OF PROPOSED MILLAGE RATE: The City Council hereby adopts and establishes the proposed millage rate for FY 2008/2009 at 5.1402, which is $5.1402 per $1,000.00 of assessed property within the City of Miami Gardens, Florida.

Section 3. COMPUTATION OF ROLLBACK RATE: The roll-rate is 5.1402.

Section 4. ESTABLISHMENT OF DATE, TIME AND PLACE OF PUBLIC HEARING: The date, time and place of the first and second public hearings on the proposed millage rate and tentative budget is set by the City Council as follows:

Date	Time	Place
First Budget Hearing:		
Tuesday, September 9, 2008	6:00 p.m.	City Hall/City of Miami Gardens 1515 NW 167 St., Bldg. 5, #200 Miami Gardens, FL 33169
Second Budget Hearing:		
Wednesday, September 24, 2008	6:00 p.m.	City Hall/City of Miami Gardens 1515 NW 167 St., Bldg. 5, #200 Miami Gardens, FL 33169

Section 4. DIRECTIONS TO THE CITY CLERK: The City Clerk is directed to send the original Certification of Taxable Value and a certified copy of this resolution to the Property Appraiser and the Tax Collector on or before August 4, 2008.

Section 5. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON JULY 23, 2008.

Shirley Gibson

SHIRLEY GIBSON, MAYOR

ATTEST:

Ronetta Taylor, CMC

RONETTA TAYLOR, CMC, CITY CLERK

Reviewed by SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Danny O. Crew, City Andre Williams

SECOND BY: Oliver Gilbert IIII

VOTE: 5-0

Mayor Shirley Gibson	x (Yes)	(No)
Vice Mayor Barbara Watson	x (Yes)	(No)
Councilman Melvin L. Bratton	x (Yes)	(No)
Councilman Aaron Campbell Jr.	(Yes)	(No) N/p
Councilman Andre' Williams	x (Yes)	(No)
Councilwoman Sharon Pritchett	(Yes)	(No) N/p
Councilman Oliver Gilbert III	x (Yes)	(No)

RESOLUTION NO. 2008–155-842

A RESOLUTION OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING A PROPOSED MILLAGE RATE AT A PUBLIC HEARING, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2008, THROUGH SEPTEMBER 30, 2009; ESTABLISHING THE ROLLBACK RATE; SETTING A DATE AND TIME FOR A FINAL PUBLIC HEARING TO ADOPT THE FINAL MILLAGE RATE; PROVIDING FOR DIRECTIONS TO THE CITY CLERK; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 24, 2008, the City Council adopted Resolution No. 2008-153-839 determining a proposed Millage Rate for the fiscal year commencing October 1, 2008 ("Fiscal Year 2008/2009"), and scheduling the public hearings required by Section 200.065 of the Florida Statutes to be held on September 9, 2008 and September 24, 2008, at 6:00 p.m. and

WHEREAS, the City Manager has recommended an annual budget for Fiscal Year 2008-2009 commencing October 1, 2008, and

WHEREAS, the public and all interested parties will have the opportunity to address their comments to the City Council and the City Council will consider the comments of the public regarding the proposed millage rate,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. COMPUTATION OF THE ROLLBACK RATE: The roll-back rate for FY 2008/2009 is $5.1402.

Section 3. ADOPTION OF PROPOSED MILLAGE RATE: The City Council hereby adopts and establishes the tentative millage rate for the City of Miami Gardens for FY 2008/2009 at 5.1402, which is which is $5.1402 per $1,000.00 of assessed property within the City of Miami Gardens, Florida.

Section 4: ESTABLISHMENT OF DATE, TIME AND PLACE OF PUBLIC HEARING: The date, time and place of the public hearing to adopt a final millage rate and budget for Fiscal Year 2008/2009 is hereby set for Tuesday September 24, 2008 at 6:00 p.m. at the City of Miami Gardens City Council Chambers, 1515 N.W. 167th Street, Miami Gardens, Florida 33169.

Section 4. DIRECTIONS TO THE CITY CLERK: The City Clerk is directed to advertise said public hearing as required by law and to certified copies of this resolution to the Property Appraiser, Tax Collector, and the Miami-Dade County Board of County Commissioners.

Section 5. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS SPECIAL MEETING HELD ON SEPTEMBER 9, 2008.

ATTEST:

Shirley Gibson

SHIRLEY GIBSON, MAYOR

Ronetta Taylor, CMC

RONETTA TAYLOR, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Danny O. Crew, City Manager

MOVED BY: Williams

SECONDED BY: Bratton

VOTE: 5-1

VOTE:

Mayor Shirley Gibson	x (Yes)	___(No)
Vice Mayor Barbara Watson	x (Yes)	___(No)
Councilman Melvin L. Bratton	x (Yes)	___(No)
Councilman Oliver Gilbert III	x (Yes)	___(No)
Councilman Andre Williams	____(Yes)	____(No) NP
Councilwoman Sharon Pritchett	____(Yes)	x (No)
Councilman Aaron Campbell	x (Yes)	____(No)

RESOLUTION NO. 2008-178-865

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING A FINAL MILLAGE RATE AT A PUBLIC HEARING, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2008, THROUGH SEPTEMBER 30, 2009; PROVIDING FOR DIRECTIONS TO THE CITY CLERK; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 23, 2008, the City Council adopted Resolution No. 2008-153-839 determining a proposed Millage Rate for the fiscal year commencing October 1, 2008 ("Fiscal Year 2008/2009"), and scheduling the public hearings required by Section 200.065 of the Florida Statutes to be held on September 9, 2008 and September 24, 2008, at 6:00 p.m. and

WHEREAS, on September 9, 2008, the proposed millage rate and budget were approved by the City Council, and

WHEREAS, the public and all interested parties have had the opportunity to address their comments to the City Council and the City Council has considered the comments of the public regarding the millage rate,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. ADOPTION OF FINAL MILLAGE RATE: The City Council hereby adopts and establishes the final millage rate for the City of Miami Gardens for FY

2008/2009 at 5.1402, which is which is $5.1402 per $1,000.00 of assessed property within the City of Miami Gardens, Florida. Said millage rate represents a 0% increase over the roll-back rate of 5.1402.

Section 4: DIRECTIONS TO THE CITY CLERK: The City Clerk is directed to advertise said public hearing as required by law and to certified copies of this resolution to the Property Appraiser, Tax Collector, and the Miami-Dade County Board of County Commissioners.

Section 5. EFFECTIVE DATE: This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS SPECIAL MEETING HELD ON SEPTEMBER 24, 2008.

Shirley Gibson

SHIRLEY GIBSON, MAYOR

ATTEST:

Ronetta Taylor, CMC

_____

RONETTA TAYLOR, CMC, CITY CLERK

Reviewed by SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Danny O. Crew, City

MOVED BY: Watson

SECONDED BY: Gilbert

VOTE: 5-1

Mayor Shirley Gibson	x (Yes)	___(No)
Vice Mayor Barbara Watson	x (Yes)	___(No)
Councilman Melvin L. Bratton	x (Yes)	___(No)
Councilman Oliver Gilbert III	x (Yes)	___(No)
Councilman Andre Williams	____(Yes)	____(No) NP
Councilwoman Sharon Pritchett	____(Yes)	x (No)
Councilman Aaron Campbell	x (Yes)	____(No)

ORDINANCE NO. 2008-

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2008-2009 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING A SURCHARGE FOR PERMITS; PROVIDING FOR THE ESTABLISHMENT OF CITY DEPARTMENTS; PROVIDING FOR INTERFUND TRANSFERS; PROVIDING FOR AUTOMATIC AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 4.5 of the City of Miami Gardens (the "City") Charter, the City Council is required to adopt an annual budget for the City, and

WHEREAS, the City Manager has prepared a tentative budget book, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2008-2009, and

WHEREAS, the proposed Fiscal Year 2008-2009 budget for the City of Miami Gardens, included an estimate of revenues and expenditures, and

WHEREAS, the City Manager has provided for various City departments in the budget, and

WHEREAS, the City Council has determined the amount of money which must be raised to conduct the affairs of the City as required by City-operating funds, departments, offices and

agencies for Fiscal Year 2008-2009, so that the business of the City may be conducted on a balanced budget, and

WHEREAS, the City Council has also determined the amount necessary to be raised by ad valorem taxes and other taxes or special assessments upon all of the property, real and personal, within the corporate limits of the City of Miami Gardens, and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, were held by the City on Tuesday, September 9, 2008, and Wednesday, September 24, 2008, at 6:00 p.m. at City Hall, 1515 N.W. 167th Street, Building 5-200, Miami Gardens, FL 33169, and

WHEREAS, said public hearings have been held as stated above and comments from the public concerning said budget have been heard and considered, and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves, and

WHEREAS, during the course of a budgetary year, the City applies for and/or receives certain grants and reimbursements, and

WHEREAS, the City does not know the dollar amount of the grants or reimbursements that will be awarded at the time that the budget is approved, and

WHEREAS, when grants, reimbursements and donations are awarded and accepted by the City, these funds must be accounted for in the budget, and

WHEREAS, it is more expedient to allow the Resolution accepting the grant or donation to enact the necessary budget transfers and amendments,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

SECTION 2. BUDGET ADOPTION:

A. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments for the Fiscal Year beginning October 1, 2008, and ending September 30, 2009:

FOR GENERAL FUND ACTIVITIES (INCLUDING TRANSFERS IN)	**$66,401,586**
FOR TRANSPORTATION FUND ACTIVITIES (INCLUDING TRANSFERS IN)	**$4,312,336**
DEVELOPMENT SERVICES FUND (INCLUDING TRANSFERS IN)	**$3,841996**
CAPITAL PROJECTS FUND (INCLUDING TRANSFERS IN)	**$48,701,043**
GENERAL SERVICES FUND (INCLUDING TRANSFERS IN)	**$7,697,506**
SPECIAL REVENUE FUND (INCLUDING TRANSFERS IN)	**$1,551,799**
STORMWATER FUND (INCLUDING TRANSFERS IN)	**$3,520,300**
COMMUNITY DEVELOPMENT BLOCK GRANT (INCLUDING TRANSFERS IN)	**$3,838,352**
STATE HOUSING INCENTIVE PARTNERHIP GRANT (INCLUDING TRANSFERS IN)	**$897,320**
LAW ENFORCEMENT TRUST FUND	**$16,900**
DEBT SERVICE FUND	**$5,384,006**
TOTAL OPERATING APPROPRIATIONS	**$146,163,114**

B. The following revenues will be available during Fiscal Year 2008-2009 to meet the foregoing appropriations:

GENERAL FUND

Fund Balance Forward	$10,525,719
Property Taxes	$23,608,249
Franchise Fees	$4,685,000
Intergovernmental Revenue	$9,878,713
Utility Taxes	$9,490,000
Fines and Forfeitures	$285,000
Public Safety	$1,218,000
Licenses, Fees & Permits	$1,858,000
Miscellaneous	$1,547,100
Culture & Recreation	$1,966,000
Grants and Loans	$0
Interfund Transfers	$1,339,805
TOTAL GF REVENUES	$66,401,586

TRANSPORTATION FUND

Fund Bal Forward	$791,375
Fuel Taxes	$2,295,000
State Revenue Sharing	$741,036
Grants	$10,000
Permits	$85,000
Miscellaneous Revenues/Interest	$23,200
Interfund Transfers	$366,725
TOTAL TF REVENUES	$4,312,336

DEVELOPMENT SERVICES FUND

Fund Bal Forward	$0
Planning & Zoning Fees and Charges	$320,000
Building Fees and Charges	$1,400,000
Surcharge	$190,000
Grants	$0
Other Revenues	$52,000
Interfund Transfers	$1,890,496
TOTAL DSF REVENUES	$3,841,996

CAPITAL PROJECT FUND

Fund Balance	**$10,464,293**
From General Fund	**$1,700,000**
From Transportation Fund	**$0**
Grants	**$36,236,750**
Bonds/Loans	**$0**
Interest/Misc	**$300,000**
TOTAL CPF REVENUES	**$48,701,043**

GENERAL SERVICES FUND

Bank Loan	**$1,322,000**
From Other Funds	**$6,375,506**
TOTAL GSF REVENUES	**$7,697,506**

SPECIAL REVENUE FUND

Fund Bal Forward	**$1,423,699**
Impact Fees	**$82,100**
Interest/ Miscellaneous	**$46,000**
TOTAL SRF REVENUES	**$1,551,799**

STORMWATER UTILITY FUND

Fund Balance Forward	**$0**
Utility Fees	**$3,395,000**
Grants	**$100,000**
Interest/Miscellaneous	**$25,300**
TOTAL SWF REVENUES	**$3,520,300**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Fund Balance Forward	**$227,072**
Grants	**$3,610,080**
Interest/ Miscellaneous	**$1,200**
TOTALCDBG REVENUES	**$3,838,352**

STATE HOUSING INCENTIVE PARTNERHIP GRANT

Grants	**$613,000**
Fund Balance Forward	**$284,320**
TOTALSHIP REVENUES	**$897,320**

LAW ENFORCEMENT TRUST FUND

Fund Balance Forward	**$16,900**
TOTAL LETF REVENUES	**$16,900**

DEBT SERVICE FUND

Transfers-In	**$5,384,006**
TOTAL LETF REVENUES	**$5,384,006**

TOTAL OPERATING EXPENDITURES **$146,163,144**

SECTION 3. EXPENDITURE OF FUNDS: The City Manager is authorized to expend or contract for expenditures, pursuant to the Charter of the City of Miami Gardens and adopted Code of Ordinances, in accordance with the adopted Fiscal Year 2008-2009 budget.

SECTION 4. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority shall include the authority to correct inter-programmatic budgeting and accounting allocations.

SECTION 5. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to amend the budget on an as-needed basis in order to correct typographical errors or omissions that are purely scriveners' errors.

SECTION 6. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to appropriate unanticipated revenues as deemed necessary.

SECTION 7. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to implement a 2.0% cost-of-living adjustment effective October 1, 2008, for all full-time city employees including the City Manager and City Clerk.

SECTION 8. AUTOMATIC AMENDMENT: The Budget shall be automatically amended upon the adoption of a resolution to accept a grant or donation of funds.

SECTION 9. CARRYOVER OF FUNDS: Funds from the City's Fiscal Year 2007-2008 Budget not expended during Fiscal Year 2007-2008, shall be appropriated to the appropriate fund's budgeted reserve for Fiscal Year 2009-2009.

SECTION 10. TECHNOLOGY SURCHARGE: There is hereby imposed a 15% technology surcharge on the cost of all permits and other fees in the Building and Planning & Zoning departments for Fiscal Year 2008-2009.

SECTION 11. DEPARTMENTS ESTABLISHED: The following City Departments are hereby established for the Fiscal Year 2008-2009 budget year: Legislative Department; Office of the City Manager Department; Office of the City Clerk Department; Finance Department; Human Resources Department; Office of the City Attorney Department; General Services Department; Information Technology Department; Public Safety Department; Code Enforcement Department; Parks and Recreation Department; Non-Departmental Department; Public Works Department; Planning and Zoning Services Department; and Building Services Department; Community Development Department.

SECTION 12. INTERFUND TRANSFERS: The City Manager is authorized to effectuate all interfund transfers anticipated by this budget to include line items classified as 'Transfers to,' and Transfers from,' regardless of fund, and to transfer all funds in 'worker Compensation' line items to the General Service Fund.

SECTION 13. INSTRUCTIONS TO THE CITY MANAGER: The City Manager is authorized to take all actions necessary to implement the terms and conditions of this Ordinance.

SECTION 14. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 15. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 9th DAY OF SEPTEMBER, 2008.

MOVED BY: Bratton

SECONDED BY: Gilbert

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON THE 24th DAY OF SEPTEMBER 2008.

Shirley Gibson

_____
SHIRLEY GIBSON, MAYOR

ATTEST:

Ronetta Taylor, CMC

_____
RONETTA TAYLOR, CMC, CITY CLERK

Prepared by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Danny O. Crew, City Manager

MOVED BY:
SECONDED BY:

VOTE: 5-1

Mayor Shirley Gibson	x (Yes)	___(No)
Vice Mayor Barbara Watson	x (Yes)	___(No)
Councilman Melvin L. Bratton	x (Yes)	___(No)
Councilman Oliver Gilbert III	x (Yes)	___(No)
Councilman Andre Williams	____(Yes)	____(No) NP

Councilwoman Sharon Pritchett	___(Yes)	_x_(No)
Councilman Aaron Campbell	_x_(Yes)	___(No)