



City of Miami Gardens, Florida

Annual Operating Budget



FY 2013 - FY 2014



COVER: 2013 marks the City's 10th anniversary.



City Council

Honorable Oliver Gilbert III, Mayor

Lisa Davis, Vice Mayor

Lillie Q. Odom, Seat 1

Lisa Davis, Seat 2

Rodney Harris, Seat 3

Felicia Robinson, Seat 4

Erhabor Ighodaro, At Large

David Williams Jr., At Large

City Manager

Dr. Danny O. Crew

City Attorney

Sonja K. Dickens, Esq.

City Clerk

Ronetta Taylor, MMC

Executive Staff

Vernita Nelson, Assistant City Manager

Cameron Benson, Assistant City Manager

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

City of Miami Gardens, Florida

Vision Statement

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

Mission Statement

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Miami Gardens
Florida**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Merrill *Jeffrey P. Swan*

President

Executive Director

Mayor and City Council



Councilwoman
Lillie Q. Odom
lodom@
miamigardens-fl.gov



Councilman
Erhabor Ighodaro, Ph.D.
eighodaro@
miamigardens-fl.gov



Councilman
David Williams Jr.
dwilliamst@
miamigardens-fl.gov



Mayor
Oliver Gilbert III
ogilbert@
miamigardens-fl.gov



Vice Mayor
Lisa Davis
ldavis@
miamigardens-fl.gov



Councilwoman
Felicia Robinson
frobinson@
miamigardens-fl.gov



Councilman
Rodney Harris
rharris@
miamigardens-fl.gov



City Clerk
Ronetta Taylor, MMC
rtaylor@
miamigardens-fl.gov



City Manager
Dr. Danny O. Crew
dcrew@
miamigardens-fl.gov



City Attorney
Sonja K. Dickens
sdickens@
miamigardens-fl.gov



Assistant City Manager
Vernita Nelson
vnelson@
miamigardens-fl.gov

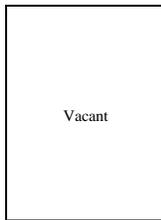


Assistant City Manager
Cameron Benson
Cbenson@
miamigardens-fl.gov

Department Heads



Finance Director
Patricia Varney, CGFO
pvarney@
miamigardens-fl.gov



Parks & Rec. Director
vacant
miamigardens-fl.gov



Human Resource Direct
Taren Kinglee
tkinglee@
miamigardens-fl.gov



Public Works Director
Tom Ruiz
truiz@
miamigardens-fl.gov



Building & Code Director
Shellie Ransom-Jackson
sransom@
miamigardens-fl.gov



Chief Information Officer
Ron McKenzie
RMcKenzie@
miamigardens-fl.gov



Police Chief
Matthew Boyd
matthew.boyd
mgpdf.org

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City of Miami Gardens

Office of
The City Manager

CITY MANAGER'S BUDGET MESSAGE FOR FY 2013-2014

Dear Mayor and City Council:

Presented herein is Miami Garden's FY 2013-2014 annual budget. FY-2013 was another difficult challenge highlighted by the continuing story of an economy in slow recovery. The loss of over 100 employee positions over the past three years continues with the reduction of additional positions for the coming year. This, coupled with the lack of discretionary financial resources, has contributed to a holding action for most of our departments. FY-2014 offers a glimmer of hope that we are starting to emerge from these dark days and beginning to see hope in moving forward in addressing our resident's needs; however, as evidenced by our continuing decline in overall taxable value for the City, we still are in no position to change our conservative approach to operations.

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

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

The FY-2014 Budget Process and the Principal Financial Challenges and Issues Facing the City

Miami Gardens faces the usual municipal challenges found in other cities throughout the County and the nation, and some more unique 'growing' related challenges faced by a relatively new municipality. A key priority to our residents is the challenge of dealing with the ever present threat of crime. Our police department, formed at the

end of 2007, has done an amazing job addressing the crime problem head-on. In doing so, it has achieved a 50+% reduction in serious, Part I offenses. Our City now has a crime rate lower than Miami, Ft. Lauderdale, Orland or St. Petersburg. Still, crime remains at the top of our residents' concern ^(CVS) and is addressed in the budget as our top funded municipal priority at almost 50% of total General Fund expenditures. One unique aspect of this problem is perception. The unincorporated Miami Gardens area historically had a reputation within the County as a high crime area, and not without some justification. This reputation lingers, presenting a problem that is no longer justified. According to the latest Florida Department of Law Enforcement statistics just released for 2012, Miami Gardens continues its success in reducing crime for the fifth straight year. The Table below represents selected cities that have a higher Part I crime rate per 100,000 than Miami Gardens: Table #1:

2012 Florida Department of Law Enforcement Statistics
 Cities with a higher crime rate than Miami Gardens

| City | Change in Crime Rate 2011 to 2012 | Crime Rate per 1,000 Residents | City | Change in Crime Rate 2011 to 2012 | Crime Rate per 1,000 Residents |
|-----------------|-----------------------------------|--------------------------------|-------------------------------|-----------------------------------|--------------------------------|
| Medley | -22.60% | 268.1 | West Palm Beach | 0.30% | 61.2 |
| Florida City | -13.80% | 117.8 | Lauderdale Lakes | -4.70% | 60.7 |
| Miami Beach | -6.70% | 110.7 | St. Petersburg | -4.70% | 59.3 |
| Opa Locka | 0.20% | 109.3 | Hollywood | -2.10% | 58.7 |
| Pembroke Park | -1.40% | 87.7 | North Miami | -7% | 57.9 |
| Orlando | -6.00% | 76.7 | Aventura | -6.10% | 57.4 |
| South Miami | -8.60% | 68.6 | Dania Beach | -16% | 57.1 |
| Fort Lauderdale | -3.60% | 68.2 | Hallandale | -5.40% | 57 |
| Homestead | -3.30% | 67.3 | Miami Shores | -15.20% | 56.9 |
| Miami | -4.30% | 65.4 | Wilton Manors | -3.20% | 56.7 |
| Pompano Beach | 0.90% | 64.8 | Delray Beach | -11% | 55.4 |
| Rivera Beach | -16% | 63.1 | All Miami-Dade County Average | 0.00% | 54.9 |
| Lake Worth | -3% | 62.4 | North Miami Beach | -2.90% | 53.8 |
| Oakland Park | 2.20% | 61.7 | Miami Gardens | -10.70% | 53.3 |

As is clearly demonstrated by the chart, Miami Gardens is nowhere near the top in violent crime in South Florida. This is information we need to disseminate to the public and new organizations.

In FY-13, we received another major stimulus grant that will allow us to hire ten additional officers for our policing department. For the FY-14 budget, we have again applied to the Justice Department for an additional 10 officers. We do not know the status of this request at this time. However, this proposed budget included the funding of the 10 new



officers in the amount of approximately \$1.4 million.

For FY-14, the County property appraiser has once again reported a drop in the City's taxable value as compared to the unadjusted FY-13 tax roll, although the decline is the smallest in the past six years at 1.9%. Hopefully, this will mark the end of the decline and we will begin to rebound in positive territory for FY-15. This drop does impact the FY-14 budget. In July 2012, Property Appraiser estimated the City's preliminary taxable value for FY 2013 as \$3,389,256,084; however the final taxable value reported in July 2013 reflects only \$3,226,589,576, a decrease of 4.8%. Since the final value is \$3.226 million and the FY 2014 preliminary value is \$3.324 million, the roll-back rate actually declines and becomes 6.1920 mills. This translates to a reduction of \$929,575 in tax revenue under the current millage rate of 6.3620. In order to generate the same amount of tax revenue as budgeted in FY 2013, the millage rate will have to be 6.4863 mills. This budget is balanced at 6.9363 mills which includes funding of the 10 additional officers. With this millage, the City is required to have a 2/3 vote to adopt this proposed millage.

Table #2 below illustrates the change in the City's General Fund unencumbered/unreserved fund balance. From a recession-battered 9.99% low, the new allocation once again brings our fund balance to a level that is recognized by our financial policies (see page 48) and by the bond rating agencies, as financially sound.

TABLE# 2 PROPOSED USE OF GENERAL FUND CITT ALLOCATION FOR EMERGENCY RESERVE

| Unrestricted Emergency Reserve | Actual | Actual | Actual | Actual | Estimated | Estimated |
|---|--------------|---------------|---------------|--------------|---------------|--------------|
| | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 |
| Year-End Reverted Funds | \$403,885 | (\$2,766,736) | (\$1,118,666) | \$3,043,249 | (\$1,702,056) | 0 |
| CITT Allocation to Emergency Reserve | \$0 | \$0 | \$0 | \$3,224,314 | \$0 | 0 |
| Total Unencumbered Funds in the Reserve | \$9,214,386 | \$6,447,650 | \$5,328,984 | \$12,823,884 | \$11,121,828 | \$11,121,828 |
| Total General Fund Expenses | \$56,467,792 | \$56,266,009 | \$53,043,518 | \$55,388,353 | \$65,895,567 | \$65,574,741 |
| % Emergency Reserve | 16.32% | 11.46% | 10.05% | 23.15% | 16.88% | 16.96% |

Since we have depleted approximately \$1.7 million from fund balance in FY 2013, no utilization of fund balance is proposed in the FY 2014 budget in the General Fund.

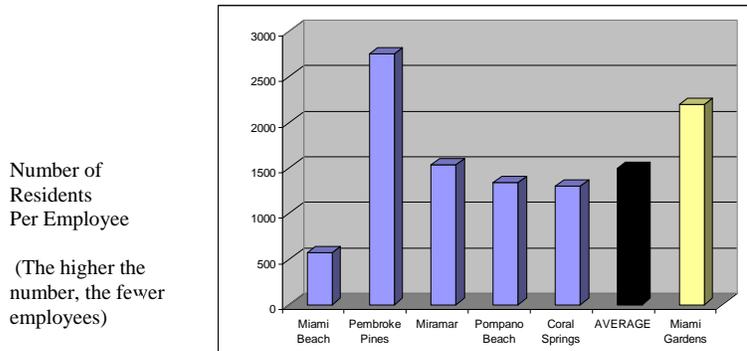
We still have not recovered enough to reinstate all of the pay impacts that were imposed (Cost-of-Living Increases, Deferred Compensation Match and Merit Pay); we are beginning to see positive movement. The FY-14 budget does include a 2% employee cost of living increase effective April 1, 2014. This is the first increase in three years, however to accomplish this, we did have to include a number of cuts in departmental budgets. It is anticipated that if revenues exceed our projections over the coming year, that of these items and positions can be reinstated to the budget. These cuts include:

Table #3: FY-14 Budget Cuts

| Action | Savings |
|--|------------------|
| Elimination of Asst. Community Center Manager position | \$54,945 |
| Elimination of a Recreation Janitorial Crew Worker | \$34,741 |
| Elimination of part-time Recreation Aide position | \$21,097 |
| Elimination of an Administrative Assistant position | \$64,295 |
| Restructuring Recreation staffing | \$54,850 |
| Elimination 3 Planning & Zoning staff | \$199,781 |
| Convert 1 full-time school crossing supervisors to 2 part-time | \$4,515 |
| TOTAL SAVINGS | \$434,224 |

The City of Miami Gardens runs on a lean staff. From the Chart below, it is clear that we have one of the lowest Staff-to-Resident ratios of any city our size: far below the average. While this is good for efficiency, it is not always so good for effectiveness. Ultimately, the City must face the dilemma of staff versus service levels as we cannot continue to add programs and duties to the existing staff without serious burnout and decline in productivity.

Chart #1: Residents per Employee



Even though we are eliminating certain positions for FY-14, we also have had to add other positions to meet basic needs. These new positions include:

#4: FY-14 Budget Additions

| Positions | Costs |
|--|------------------|
| Janitorial Crew Worker - New City Hall | \$43,784 |
| Facility Manager - New City Hall | \$78,568 |
| Public Services Worker - Tree Care (Transp. Fund) | \$77,498 |
| Data Entry Clerk PT - City Clerk's Office (Red-Light hearings) | \$13,520 |
| TOTAL Expenditures | \$213,370 |

The City's FY 2013-2014 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.

It is my belief that our current challenges are externally created and somewhat temporary. The past nine years have been overwhelming, starting with nothing and developing a vibrant city. We seem that we thrive on such challenges.

GENERAL FUND

Refinance Bond Issues for FY-14

Also, in early 2014, we will need to refinance the debt on the two pieces of property we purchased almost five years ago – The Cornerstone tract on 27th Avenue and the Wal-Mart tract on NW 7th Avenue Extension. These were issued with a five-year balloon payment that is due. This refinancing will not add any debt service costs to the City; in fact, it should lower our debt service as we will have made payments during the past five years and the refinanced amount should be lower than the original bond amount.

Also, a line of credit will need to be established for \$600,000 in FY 2014 and \$600,000 in FY 2015 for vehicles replacement. An estimated amount of debt service in the amount of \$60,000 is included in the FY 2014 budget. We did replace a large portion of the police vehicles in FY 13; however, many more are approaching 6 years of service.

Budget Priorities in Difficult Times

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

FY-2014's most visible accomplishment will be the near completion of construction on the City's new City Hall and Police Headquarters complex on NW 27th Avenue. ^(CVS) ^(PMP) It is expected that the City Hall final completion will take place in October or November 2013 while the police headquarters will be in March or April of 2014. There are some \$500,000 in budget implications for this project as the City will incur additional insurance cost, operating cost for electricity and water and maintenance of the buildings. These are all included in the proposed budget.



Other planned initiatives for FY-2014 include the beginning of citywide recreation improvement if the proposed G.O. bond is successful. These would include improvement and renovations to almost every park in the city with the highlight being the construction of a dedicated senior health center, ^{(CDMP)(CVS)(TMP)} completion of Rolling Oaks Park and renovation of Bunche Park. Keep Miami Gardens Beautiful will continue its re-canopy program through interlocal efforts with the County and State. ^{(CDMP)(CVS)}

In our NSP grant program, the foreclosed homes purchased in FY-10 and FY-11 under this program are being renovated and sold to eligible first-time homebuyers and our CDBG program will see a slight boost in funding from the Federal government in FY-2014.

Major Revenues

In building a budget, we usually look at revenues first. This is what we currently know about FY-14 revenue:

- **Ad Valorem or Property Tax:** Ad valorem or property taxes are taxes levied against the taxable value of real and certain personal property. In Miami-Dade County, each municipality sets a tax rate based on its needs and levies this as a dollar cost per \$1,000 of taxable valuation. Our FY-13 tax rate was 6.3620 mills. The FY-13 City taxable value estimated by the Property Appraiser Office in July 2012 was \$3.389 billion; this reflects a decrease of \$163 million, or -4.8% compared to the FY 2013 preliminary taxable value we used to adopt the budget last year. Using the new July 1 taxable value, our roll back millage rate is 6.1920 mills which would generate \$930 thousand less in taxes. This budget is balanced at 6.9363 which includes for the 10 additional police officers.
- **State Revenue Sharing:** Created by the State of Florida to ensure revenue parity among local governments statewide, State Revenue Sharing is comprised of various State-collected revenues including a portion of the State's sales and gas taxes. The State Department of Revenue estimates \$2,789,450 a slight increase of \$256,155 for FY-14. This represents 73% of the total received. State law requires the balance (27%) go to the Transportation Fund.
- **Utility Franchise Fees:** Franchise fees are locally levied taxes designed to compensate the municipality for allowing private utility businesses to use the City's rights-of-way to conduct their business. The Utility Franchise Fee is economy-based revenue. As an area's growth increases, so does the revenue. They are also affected by weather, especially electric and water. We have

budgeted a slight increase of \$77,000 as we have noticed there were increases in consumption from the electricity utility tax receipts. Natural gas franchise fees are collected by Miami-Dade County on our behalf and remitted back to the City.

- **Utility Taxes:** Utility taxes are paid by the utility customer as a percentage of their bill for using the various utilities services – water, sewer, electric and communications. These taxes are collected by other local governments and remitted to the City. The portion remitted to the City by the Miami-Dade Water-Sewer Department is net after the City’s portion of a past General Obligation Bond payment is deducted (QNIP Bond). The cities of North Miami Beach and Opa Locka are the other utility providers in Miami Gardens. Overall, Utility Tax budgeted revenue is expected to decrease by \$410,000 or 5.0% from \$10,164,410 to \$ 9,754,000 which is affected by the Communication Service Tax. The Communications Services Tax is collected by the State and remitted to the City monthly. This revenue is declined due to the changes implemented at the 2012 Florida legislature
- **Half-Cent Sales Tax:** The Half-Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. For Miami-Dade County, the tax rate is 7%. This tax is collected by the State of Florida and allocated to cities and counties by statutory formula based largely on population rather than point-of-sale. Based on the current economic situation, the City of Miami Gardens expects to receive \$7,506,396 from this source in FY-14. This is approximately \$220,000 more than FY-13.
- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax licenses, alarm and landlord permits, certificates of use, parks and recreation fees, interest earnings, other operational revenues, and fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City.

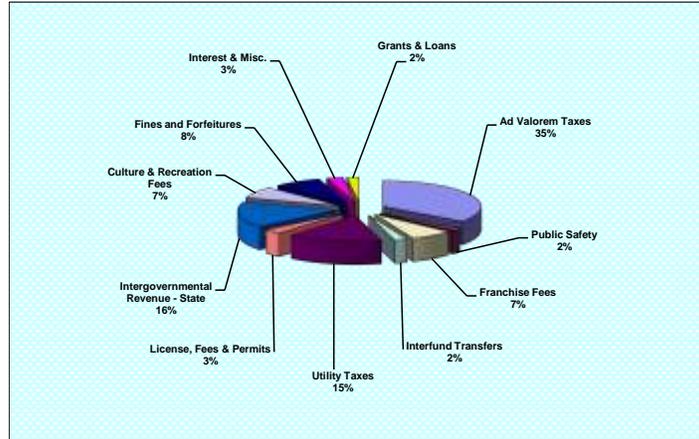
Many local revenues are population sensitive and we believe that they will remain fairly steady for the coming year. Total other local revenue is estimated at \$12,858,002 or an increase of 1.6% over FY-13 budget. This increase is attributed to increase in revenue for Jazz in the Gardens due to FY 2013 ticket sales and is projected to generate the same volume for FY 2014.

The above represents 96% of total General Fund Revenues without counting the re-appropriated fund balance (reserves) which was required by law. The remaining 4% of revenues include such items as internal service charges,

miscellaneous state and County-shared revenues, and a line of credit of approximately \$600,000 for vehicles and equipment.

Chart #2 below, depicts the breakdown of the various revenue types as a percentage of total General Fund revenues by general revenue type.

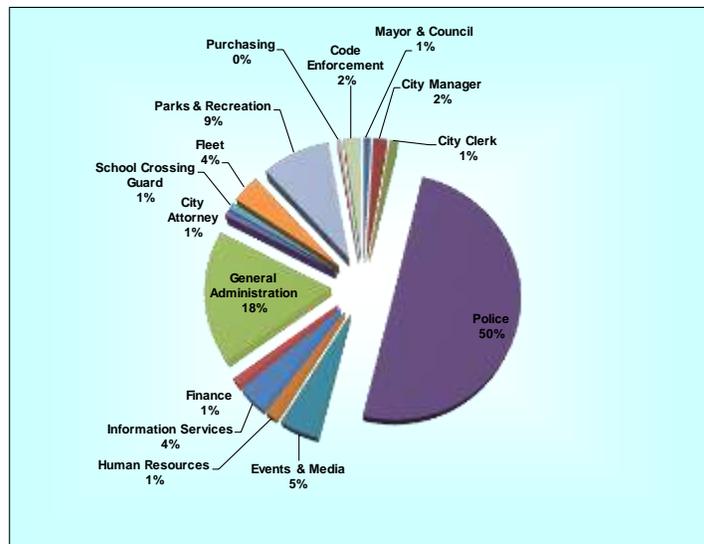
Chart #2: General Fund Revenues for FY-14



Expenditures

The other side of constructing a budget is expenditures. Usually, the largest of these are employee-related costs such as salaries and benefit expenses. Since March 2011, the City’s employees have not been receiving any merit increases, cost of living allowances or the 3% match of the 457 Plan. Above practice will continue in FY 2014 with the exception that a 2% COLA has been included in the budget effective April 1, 2014. Employees are still taking home less money than 3 years ago as the Florida Retirement System has implemented a mandatory 3% retirement contributions since July 2011. This budget provides full funding of 9 police officers from the first COPs grant which expired in FY 2012 and partial funding of an additional 10 police officers of the new COPs grant that the City was awarded in FY 2013 and an additional 10 new police officers for FY 2014.

Chart #3: General Fund Expenditures for FY-14



Transfers

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

Changes in the FY 13-14 Budget

The following areas involve major changes over the FY-14 budget.

- **Equipment.** In FY 2013, the City was able to use the Urban Area Security Initiative Grant to fund the rental of the Shotspotter. However, in FY 2014, the City will have to utilize the General Fund in the amount of approximately \$215,250. We still have a number of police vehicles that need replacement and \$600,000 has been budgeted in the Fleet Department for this.
- **Operating Expenses.** Included in the FY 2014 budget are moving costs from the current location to the new City Hall, approximately \$110,000, and utilities and maintenance of the City Hall Complex approximately \$230,000.
- **Personnel.** The budget provides for a net increase of 6.85 positions to 545.7 F.T.E. personnel. As for other positions, the City will continue to evaluate and only replace any vacant positions if they are critical to operations.

General Fund Summary

The FY 13-14 budget provides what I believe is the minimum level of City operations necessary to responsibly carry out our duties, to address our fiscal and fiduciary responsibilities, and to provide the foundation for the vision our residents had when they incorporated. The staffing levels and some of the cuts made in the FY-11 through FY-13 budgets due to lower revenues cannot be sustained in the long term; however, I believe that we will be able to operate effectively for the coming year. Miami Gardens remains one of the lower taxed cities of our size in the Miami-Dade or Broward County area. Despite what we see happening all around us in terms of layoffs and other drastic budgetary actions, Miami Gardens remains financially strong and continues to be able to withstand the financial assault on our revenues by the State and the economy.

TRANSPORTATION FUND

As a result of the C.I.T.T. settlement in FY 2012, Finance has established three separate C.I.T.T. budget divisions: 1) For deposit of the settlement monies. These funds have less restrictions on them than will the routine allocation the City will receive in FY-13, thus need to be accounted for and used separately. They still must be for transportation uses. 2) The City has established an operating division for the regular C.I.T.T. funds that began in October 2012. These will have the same restrictions on their use as are applicable to other Miami-Dade cities. 3) The third operating division is for C.I.T.T. transit-restricted funds. These must be used to further transit within the City or they must be returned to the County, unless they change the rules which are in discussion at this time. Staff is currently undertaking a study to look at the feasibility of starting an in-City circulator to help more people to major City destinations without having to change County busses two or three times. This would link major retirement populations with shopping and recreational opportunities.

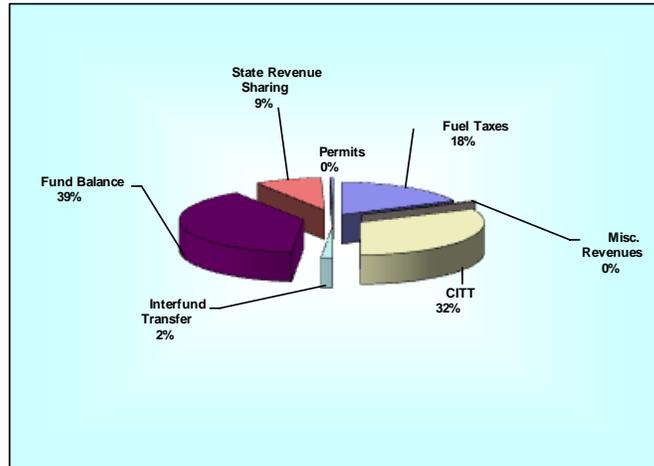
Revenues

The Transportation Fund has four principal sources of operating revenue that comprise 61.6% of the Fund's operating revenue. Two of these are local gas taxes enacted by the County and state and shared with the municipalities. The First Local Option Gas Tax is a 6-cent per gallon levy by the County Commission that is expected to bring the City \$1,500,000 in revenue for FY-14, nearly the same as FY-13 budget. This estimate is provided by the state. The Second Local Option Gas Tax is also estimated by the State. This 3-cent per gallon tax allocation to the City is expected to be \$576,000 for FY-14.

The third major revenue in the Transportation Fund is State Revenue Sharing. State statutes require that 27% of all City allocated State Revenue Sharing must be used for transportation expenses. The other 73% is revenue to the General Fund. State Revenue Sharing for transportation purposes is estimated by the State at \$1,011,927 for FY-14.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2014. It is estimated to be approximately \$3.69 million a year.

Chart #4
Transportation Fund Revenues by Percentage



Expenditures

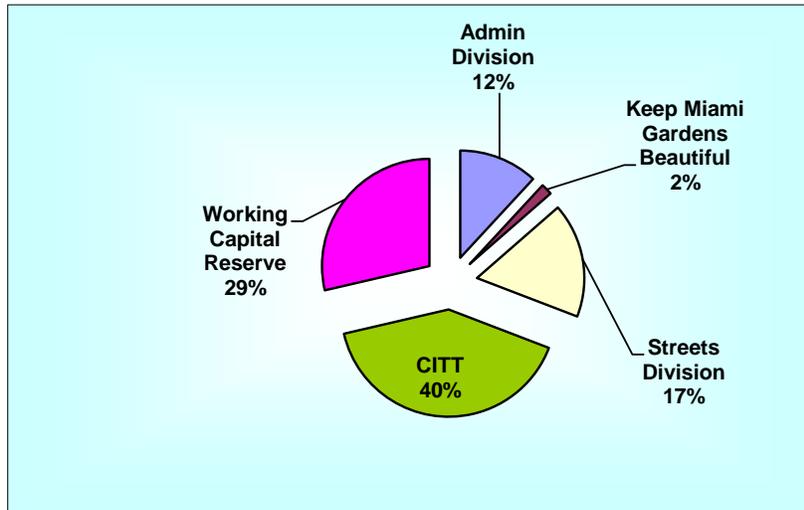
Because almost all of the activities of the Public Works Department concern roads and road rights-of-way, the entire operation of the Public Works Department is budgeted within the Transportation Fund. The only public works-type activity not funded in the Transportation Fund is the City's stormwater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

The *Keep Miami Gardens Beautiful* (KMGB) program continues in the new budget at FY-13 levels; however, sufficient funds are available in their operating account, Stormwater Utility, and the C.I.T.T. Fund to continue their present activities and enhance their tree planting efforts, especially in rights-of-way. ^(CVS) KMGB has had an extremely successful year in working with community groups to enhance the looks of many neighborhoods. KMGB has been very aggressive in seeking sponsors and grants to maintain and enhance their program success. In FY-12 the City received the national Tree City designation for the sixth straight year. The Division works extensively with local schools for its Earth Day and other environmental programs.



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

Chart #5: Transportation Fund Expenditures by Division



DEVELOPMENT SERVICES FUND

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



The \$85million Calder Casino and Race Course addition was completed in FY-10 and continues to profit-share with the City.

The Planning & Zoning Services Division is divided into the Planning Projects and Current Planning. The Current Planning Division handles re-zoning requests, plan amendments and general development approvals, and other development-related activities.

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

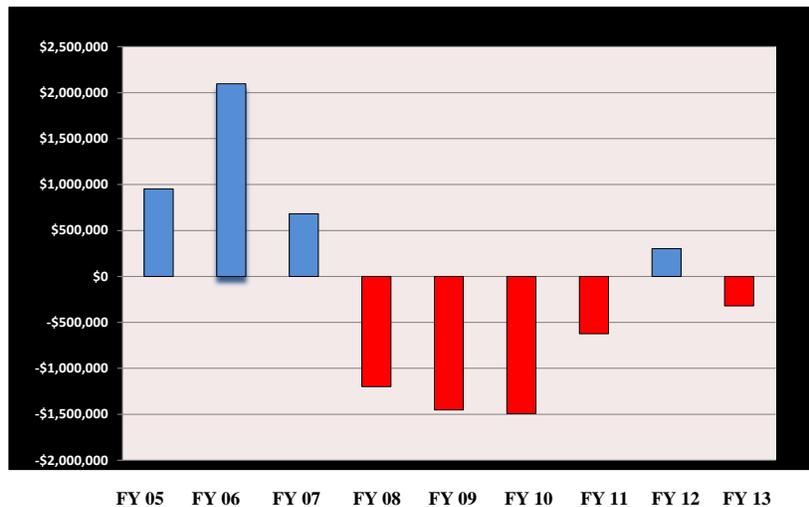


Starting FY 07-08 and still continuing today, growth in the City suffered a conspicuous downturn, following the national trend. One bright spot has been Coconut Cay which continues to experience slower but steady sales.

Revenues: In ‘normal’ times, these developer-related activities generate sufficient income to cover their associated costs; however, since the economic slowdown began, not only has the Fund utilized all of its reserves, but it has required major subsidies from the General Fund to balance.

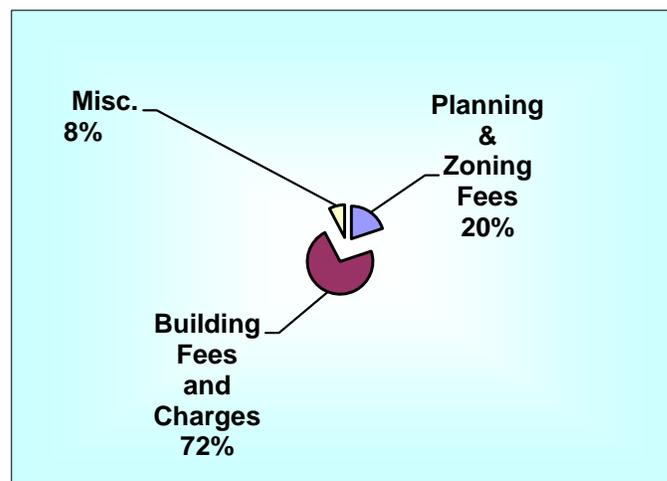
The City’s subsidy to the fund has amounted to over \$2.65 million from FY 2008 to FY 2010. Finance is projecting a deficit approximately \$300,000 for FY 2013, but it may break even; depends on several development projects acquiring permits which may be issued before September 30th. Management made a mid-year decision in FY 2013 eliminating some positions in the Planning and Zoning Division to reduce the deficit.

Chart #6 Deficit / Surplus in Development Services Fund



Total budgeted revenues are \$2,261,835 which will be breakeven for FY-14.

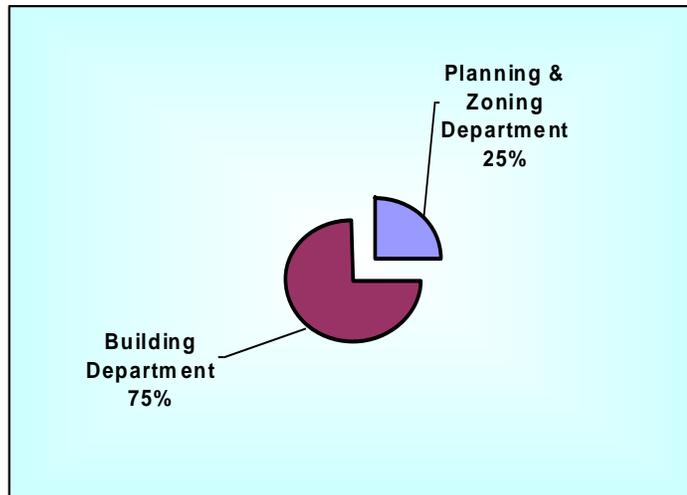
Chart #7 Development Services Fund Revenues by Percentage



Expenditures

Most expenditures in the Development Services Fund are salary related. Expenditures for the Fund are anticipated a decrease of approximately \$160,000 due to the personnel decrease in the Planning Division.

Chart #8 Development Services Fund Expenditures by Percentage



STORMWATER UTILITY FUND

Operation of the City of Miami Gardens Stormwater Utility was assumed from Miami-Dade County in March 2007. For FY-14, the division has fourteen (14) employees.

The City has been successful in receiving a number of grants to supplement City funds for stormwater projects. A top priority for FY-14 will be to finish several earlier grant award projects. ^(TMP)

The City's Stormwater fee is currently \$4 per month for each Equivalent Residential Unit (ERU), or approximately 1,500 square feet of impervious surface. This fee has not been increased in 22 years.



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

Revenues

100% of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee. In FY 2013, Staff proposed to City Council to utilize the “uniform method of collection” which will be effective for FY 2014 to be billed under the ad valorem tax bill as an assessment instead of through the utility billing. This method will provide better accountability of billing which will include vacant properties with no utility services as well as collection as any delinquent amount will be collected through tax sales. There are approximately 76,000 ERUs in Miami Gardens and a projection of \$3.49 million revenue will be derived.

Expenditures

Expenditures in the Stormwater Utility involve operations (staff) and projects. For FY 2014 these include neighborhood drainage improvements in the Vista Verde areas as well as smaller improvement throughout the City. It also includes canal cleaning, swale preservation, street cleaning and storm drain cleaning.

SPECIAL REVENUE FUND

The Special Revenue Fund was established in FY-06 to assist in the accounting for and tracking of certain revenues that come to the City that have restricted uses. These include parks and police impact fees. For FY-14, it is anticipated that we will spend some of these funds on recreation capital needs and on police equipment for the new police headquarters.



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

CAPITAL PROJECTS FUND

The City has been very successful in securing outside financial commitments for its future capital projects. Most capital-related grants are accounted for in this fund. The FY-14 budget also includes a transfer of \$5,204,701 from the General Fund to the CIP Fund.

Revenues

Revenues in the Capital Project Fund generally consist of four types: Grants, Bonds, transfers from operating departments and interest earnings. The major project for the Fund in FY-14 is the completion of new government complex that includes a new City Hall, Police Headquarters and parking structure. It is

being developed as a LEED® Platinum project. In FY 2014 the City will also receive funding from the County's GO bond for the Rolling Oaks Project.

Expenditures

There are five employees budgeted in this fund: A Capital Projects Manager, two projects managers, an on-site construction representative and one administrative position. The City has embarked on almost \$100 million worth of capital improvements in our eight years of existence; professional management for these projects was added in FY-09 to ensure timely completion and follow up on grant requirements and building quality. Many of the capital projects are multi-year projects. The funds for previous scheduled projects are carried over to the subsequent year's budget until used or released.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

A new Fund established in mid-year FY-2007 was the Community Development Block Grant Fund. The City is designated an entitlement city for the purposes of receiving Community Development Block Grant funds from USHUD. The City was notified by HUD that our allocation For FY-14 will be \$1,014,829, a 7% increase from FY-13. This is the first increase in several years.



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

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

DEBT SERVICE FUND

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

In FY-12, the City used a portion of its C.I.T.T. settlement to provide funding to retire four bond issues when they come due over the next two years. This provided substantial relief on the General Fund operating budget.

BUDGET SUMMARY

The nationwide recession has, and continues to have, a significant negative effect not only on the activity level of the City's planning and building departments, but on the balance of City operations as well. Dealing with this issue has been challenging to say the least, but we are now moving forward.

FY-13 marked the completion of several projects on which we have worked for some time: the completion of the NW 7th Avenue road reconstruction project, the 42nd Avenue bridge, the completion of construction of new perimeter fencing at the Betty T. Ferguson Community Center, ^{(CDMP) (PMP) (CVS)} and the commencement of the new City Hall complex, ^(CVS) among others.

Challenges for FY-14 include completing construction and moving operations to the new City Hall complex, dealing with Legislative mandates and funding take-a-ways, and finding sufficient monies to improve our aging infrastructure.

Proposed Police Tax Increase

The City Council has made a commitment to the residents of Miami Gardens to provide a safe living environment. This commitment began when the City formed its police department in 2006-2007. Since its inception, major (Part I) crime has decreased 40% in the City. Miami Gardens now has a lower serious crime rate than Miami, Ft. Lauderdale, St. Petersburg Orlando, and even lower than Aventura. In order to accomplish this, the City has added new officers each year. Some years we raised taxes to fund the new officers, and other years we were fortunate to receive federal grants to help with the cost. Currently, Miami Gardens has approximately 1.9 officers per 1,000 residents. According to national statistics, we should have at least 2.4 officers per 1,000 residents. A more realistic figure of need would probably be 2.8 officers per 1,000 residents.

In order to continue working toward an appropriate level of coverage, Council has committed to add an additional 10 officers for FY 2014. This will require a 12% tax increase. This increase will add approximately \$27 a year to the average homeowner's tax bill. If we are to seriously address the crime problems we have, this is what we have to do.

One commitment Council has made regarding these new officers is that they would like to give first priority to local residents who want to serve their hometown community, be they recent high school graduates or returning college graduates. The police Department is likewise committed to this goal. The department will present regular reports to City council on progress in hiring qualified residents, as well as continuing its commitment to hire returning veterans.

Taxes and Taxpayers

Of interest to almost any taxpayer reading the budget is “how does this affect me?” The good news is that Miami Gardens remains one of the lowest taxed, major cities in Miami-Dade or Broward counties (see Table #6 below). Table #6 below illustrates the relative tax burden on residents of Miami Gardens as compared to surrounding cities. The per capita tax burden is the amount that each resident pays on the average.

When looking at your tax bill, it is important to remember that **only 27.3% of your tax bill goes to the City of Miami Gardens; 72.7%** goes elsewhere: Miami-Dade County, the School Board, the County Fire District and to several other special taxing districts. The City tries hard to get the most from each tax dollar.

Table #5 Comparative Tax Burden, Selected Miami-Dade Cities*

| City | Population | Tax Rate in Mills | Per Capita Tax Burden |
|------------------------|----------------|---------------------|-----------------------|
| Miami Beach | 88,349 | 6.0909 mills | \$1,591 |
| Miami | 404,142 | 7.5710 mills | \$587 |
| North Miami Beach | 41,680 | 7.6445 mills | \$319 |
| North Miami | 58,806 | 8.10 mills | \$284 |
| Miami Gardens** | 107,147 | 6.9363 mills | \$215 |
| Hialeah | 226,545 | 6.3018 mills | \$201 |

* FY 2013 Adopted Millage Rates with the exception of City Gardens
 ** Miami Gardens is calculated based on the proposed rate for FY 2014

Another question often asked is: “Is the City borrowing too much and putting us in debt?” Below are the two key statistics used to evaluate whether a city is borrowing too much. The first, TABLE #7, is the City’s Taxable Value-to-Debt Ratio. A ratio of 0.0 to 3.0 is considered low; 3.0 to 6.0 is considered moderate; and above 6.0 is considered high. In spite of our many start-up costs, our ratio is still low, even after the City Hall project is added.

| | Taxable Assessed Value | Bonded Debt | Debt Ratio |
|----------------------|------------------------|----------------------|---------------|
| Miami Gardens | \$3,324,280,793 | \$ 98,350,966 | 2.96 % |

Another recognized measure of whether a city is carrying too much debt is the per capita debt ratio. In the table below, we have a relatively low per capita debt burden.

Table #7 Debt Burden Per-Capita Florida Cities Over 100,000

| City | Debt Per Capita | City | Debt Per Capita |
|------------------------------------|-----------------|---------------------------------|-----------------|
| Gainesville, Alachua County | \$9,256 | Miami, Miami-Dade County | \$2,946 |
| Cape Coral, Lee County | \$6,343 | Tampa, Hillsborough County | \$2,769 |
| Tallahassee, Leon County | \$6,084 | Pembroke Pines, Broward County | \$2,601 |
| Port St. Lucie, St. Lucie County | \$5,909 | Clearwater, Pinellas County | \$2,526 |
| Orlando, Orange County | \$4,652 | St. Petersburg, Pinellas County | \$1,915 |
| West Palm Beach, Palm Beach County | \$4,232 | Miramar, Broward County | \$1,735 |
| Jacksonville, Duval County | \$4,054 | Palm Bay, Brevard County | \$1,714 |
| Fort Lauderdale, Broward County | \$3,839 | Miami Gardens | \$1,082 |
| Hollywood, Broward County | \$3,624 | Coral Springs, Broward County | \$557 |

2012 City's Financial Statement

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

Respectfully Submitted,

Danny O. Crew

Dr. Danny O. Crew
City Manager

Users Guide to the FY 13-14 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 a confusing maze of actions, deadlines and legal requirements. This section provides the reader with an overview of the process and summaries of the critical policy issues that drive the budget.

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 2013-2014 Revenue Manual

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

2. Glossary

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

3. Form 420, Tax Rate Resolution and Budget Ordinance

This appendix consists of the principal approval documents used to establish the annual budget. The Form DR-420 is the required form to set the City's millage. It is sent to the County Tax Collector immediately after the adoption of the final tax resolution. The tax rate resolution is the document that actually establishes the tax rate for the coming year. It must be read and approved at two separate public hearings prior to adoption. The budget ordinance is the formal approval of the actual FY 13-14 operating and capital budget. This ordinance also must be approved at two separate public hearings prior to adoption. The ordinance adopts the actual appropriations for each fund and establishes the rules for budget administration

City Overview

The City of Miami Gardens, Florida, was incorporated on May 13, 2003, as the 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



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

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

The City is blessed with a central location being midway between the cities of Fort Lauderdale and Miami, and is traversed by I-95, the Palmetto Expressway (SR 826), and the Florida Turnpike. It has rail access through the Florida East Coast Railway and the South Florida Tri-rail system. There are three high schools and two universities within the City.

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



Quick City Facts & Photos

| | |
|-----------------------------------|---------|
| Number of Residents | 107,167 |
| African-American | 76.3% |
| Hispanic | 22% |
| Other | 4.6% |
| Number of Schools | |
| Elementary | 18 |
| Middle | 4 |
| High School | 3 |
| Colleges/Universities | 2 |
| Number of budgeted City Employees | |
| Total F.T.E. regular positions | 519 |
| Police, City of Miami Gardens | |
| Number of budgeted positions | 248 |
| Vehicular patrol units | 128 |
| Public Works | |
| Miles of Streets | 350 |

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



*Lou Rawls Performing Art Center
Florida Memorial University*



Chapel at St. Thomas University



Calder Race Track



Dolphin Stadium

Structure of the Government Body

The City of Miami Gardens, Florida, operates under a Mayor-Council-Manager form of government. Elected officials include the mayor and six council members. There are four single-member, resident districts from which four council members are chosen, with the

remaining two council members being elected at-large by citywide vote. The mayor is also elected at-large. The citywide organizational chart, shown on page 45 of this book, displays the relationships between the various organizational units of the City government.

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

Population Projections

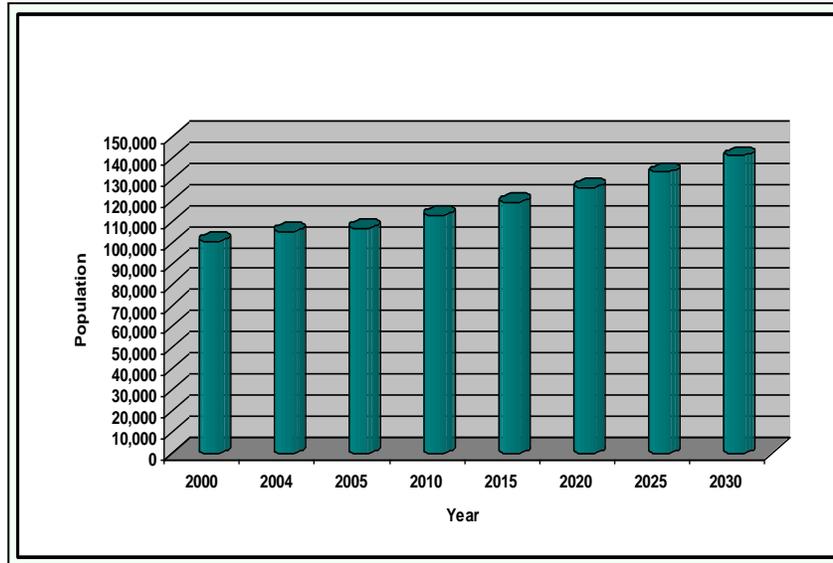
The future population of Miami Gardens was estimated using the shift-share approach and mathematical extrapolation method.

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

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

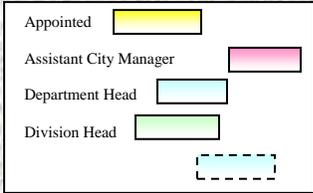
| Year | Miami Gardens Population | Miami Gardens Estimated Growth Rate | Miami Gardens Actual Growth Rate |
|------|--------------------------|-------------------------------------|----------------------------------|
| 2000 | 100,809 | | |
| 2004 | 105,414 | 4.57% | 4.57% |
| 2006 | 107,567 | 1.14% | 2.05% |
| 2007 | 109,200 | 1.50% | 1.52% |
| 2008 | 111,171 | 1.11% | 1.81% |
| 2013 | 107,147 | -1.78% | -3.62% |
| 2015 | 111,402 | 4.00% | |
| 2020 | 115,858 | 4.00% | |
| 2025 | 119,333 | 3.00% | |
| 2030 | 122,913 | 3.00% | |

Chart #10: Population Increase in Visual Format



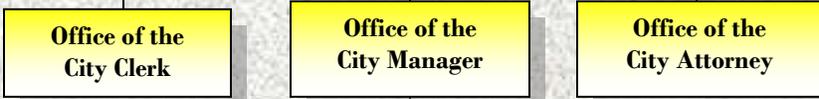
Aerial Map of Miami Gardens





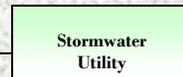
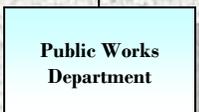
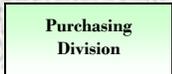
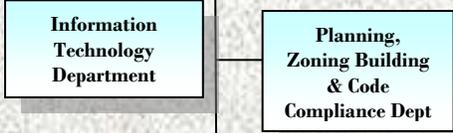
Fire Department is operated by Miami-Dade County not by individual municipality

Mayor and City Council



Assistant City Manager

Assistant City Manager



Summary of Authorized Positions

| History of | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | FY 10 | FY 11 | FY 12 | FY 13 | FY 14 | |
|----------------------------------|----------|-----------|--------------|--------------|--------------|------------|--------------|--------------|--------------|--------------|---------------|--------------|-----------|
| Positions by Fund/Dept | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | |
| GENERAL FUND | | | | | | | | | | | | | |
| Legislative | 0 | 1 | 1.5 | 2 | 2 | 2 | 2 | 3 | 0 | 0 | 0 | 0 | |
| City Manager | 0 | 5 | 5 | 5 | 8 | 9 | 9 | 10 | 9 | 7.5 | 7.7 | 7.2 | (1) |
| City Clerk | 1 | 1 | 2 | 2 | 2 | 4 | 4 | 4 | 7 | 7 | 7 | 8.5 | (2) |
| City Attorney | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 3 | 3 | |
| Human Resources | 0 | 2 | 3 | 3 | 7 | 8 | 9 | 9 | 9 | 8 | 8 | 9 | (3) |
| Finance | 0 | 0 | 2 | 4 | 7 | 7 | 7 | 7 | 7 | 6.5 | 7 | 7 | |
| General Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | (4) |
| Code Enforcement | 0 | 0 | 15 | 18 | 24 | 24 | 24 | 27 | 24 | 23 | 22.5 | 21.5 | (5) |
| Law Enforcement | 0 | 37 | 39.5 | 42 | 213.5 | 242.5 | 283.5 | 301 | 292 | 289.5 | 288.3 | 298.3 | (6) |
| Parks & Recreation | 0 | 0 | 20 | 119.5 | 110.5 | 104.5 | 106 | 119.5 | 105.5 | 96.2 | 96.05 | 93.4 | (7) |
| Purchasing | 0 | 0 | 2 | 2 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | |
| Information Services | 0 | 0 | 1 | 2 | 3.5 | 7 | 9 | 11 | 11 | 12 | 12 | 12 | |
| Fleet | 0 | 0 | 0 | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | |
| General Fund | 1 | 46 | 91 | 200.5 | 381.5 | 413 | 459.5 | 501.5 | 474.5 | 459.7 | 458.55 | 468.9 | |
| TRANSPORTATION FUND | | | | | | | | | | | | | |
| Administrative Division | | 0 | 3 | 3 | 3 | 5 | 4 | 4 | 4 | 3 | 4.3 | 4.3 | |
| KMGB Program Division | | 1 | 1.5 | 1.5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | |
| Streets Division | | 0 | 12 | 21 | 23 | 25 | 25 | 25 | 25 | 27 | 27 | 25.5 | (8) & (9) |
| CITT - Transit | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | (8) |
| Transportation Fund | | 1 | 16.5 | 25.5 | 28 | 32 | 31 | 31 | 31 | 32 | 33.3 | 33.8 | |
| DEVELOPMENT SVCS. FUND | | | | | | | | | | | | | |
| Planing Division | | | 7 | 8 | 8 | 8 | 7 | 6 | 6 | 5 | 5 | 3 | |
| Building Division | | | 7 | 10.5 | 24 | 32 | 27.5 | 19 | 18 | 16.5 | 16.5 | 15.5 | |
| Development Services Fund | | | 14 | 18.5 | 32 | 40 | 34.5 | 25 | 24 | 21.5 | 21.5 | 18.5 | |
| CDBG Fund | | | | | | | | | | | | | |
| CDBG Department | | | | | 4 | 4 | 4 | 8 | 8 | 8 | 6.5 | 5 | |
| CDBG Fund | | | | | 4 | 4 | 4 | 8 | 8 | 8 | 6.5 | 5 | |
| CAPITAL PROJECTS FUND | | | | | | | | | | | | | |
| CIP Operating Division | | | | | 2 | 3 | 3 | 4 | 4 | 5 | 5 | 5 | |
| Capital Projects Fund | | | | | 2 | 3 | 3 | 4 | 4 | 5 | 5 | 5 | |
| STORMWATER FUND | | | | | | | | | | | | | |
| Stormwater Utility Division | | | | | 4 | 12 | 12 | 12 | 12 | 14 | 14 | 14.5 | (9) |
| Stormwater Fund | | | | | 4 | 12 | 12 | 12 | 12 | 14 | 14 | 14.5 | |
| TOTAL CITY POSITIONS | 1 | 47 | 121.5 | 244.5 | 451.5 | 504 | 544 | 581.5 | 553.5 | 540.2 | 538.85 | 545.7 | |

Notes:

- (1) Eliminate Administrative Assistant position in Special Events Division
- (2) Legislative Aisstant to the Mayor and par-time Data Entry Clerk for processing passport
- (3) Development and Training Specialist as recommended under Stratetic Planning session
- (4) Facility Manager and Janitorial Crew for the new City Hall
- (5) Executive Secretary and Licensing & Housing Manager will be charged 50% to Building Division
- (6) Additional 10 officers to be hired
- (7) Eliminate Community Center Assistant Manager, Janitorial Crew Worker and part-time Recreation Aide.
- (8) Two Public Service Worker was transferred to CITT-Transit
- (9) Public Service Worker for maintenance of trees

Miami Gardens' 2014 Budget Process

Budget Process and Calendar

A large portion of the budget process in Florida is statutorily driven as outlined in the timetable below. The formal budget policy can be at page 67, Financial Policies. Immediately following this timetable is the specific budget calendar for the City of Miami Gardens. Utilizing this timetable, the City Manager and his staff prepare a tentative budget for consideration by the Mayor and City Council. For Miami Gardens and the FY 13-14 budget, this process was challenging due to the total impact of the statewide property tax reduction, reduction in franchise fee, and one time refund of telecommunication taxes. Nonetheless, the process went forward and will conclude in the presentation of the preliminary budget at the July 25th 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 2013. 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 service levels with the necessary personnel and other resources was an on-going process that demanded considerable investigation and focus on the multiple missions.

Final refinements continued until the preparation of the tentative budget was completed and submitted to the Mayor and City Council for their consideration at the July 25th meeting.

The Adoption Phase

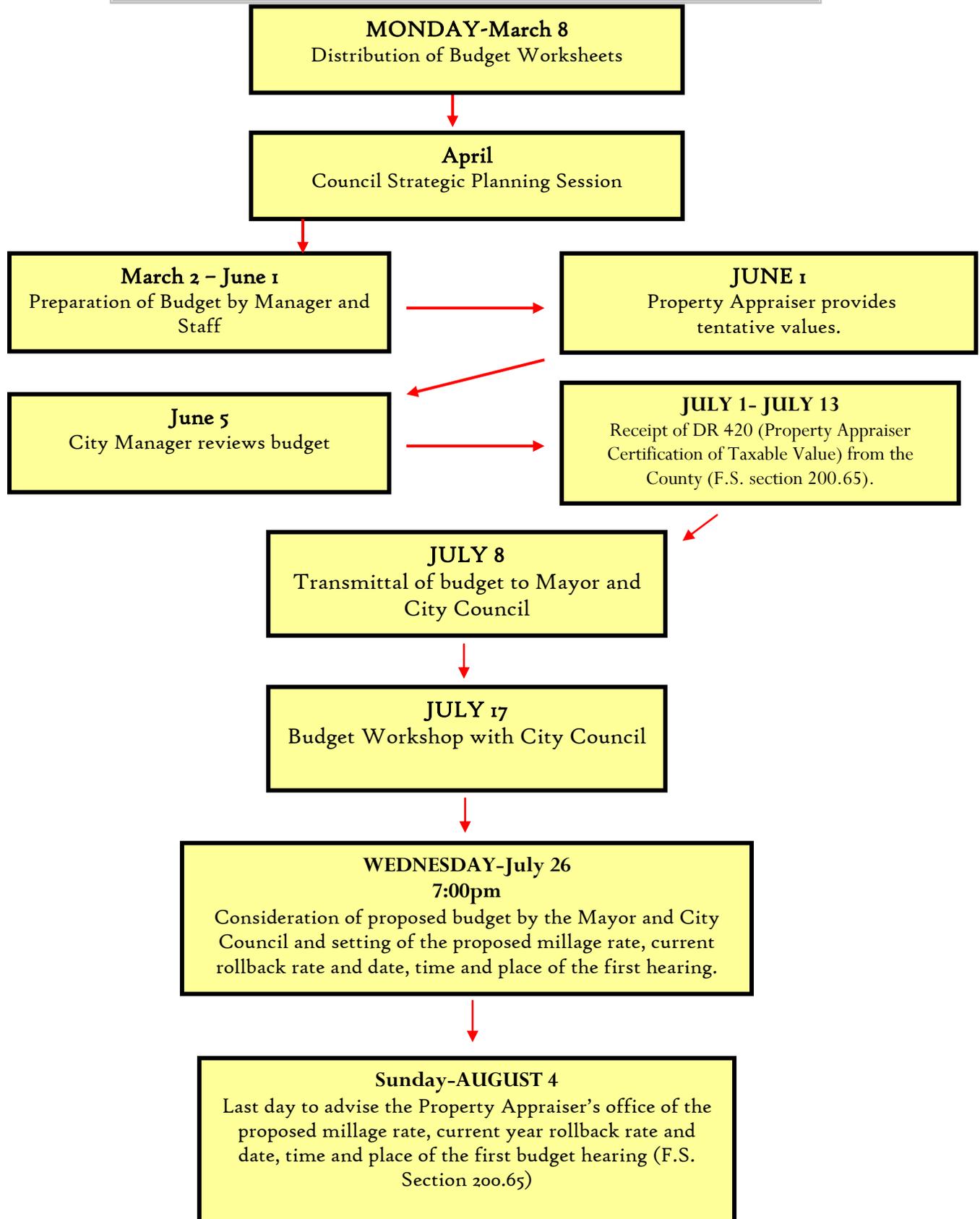
At their July 26th regular City Council meeting, a tentatively balanced budget is presented to the Council. At this meeting, which is open to the public, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of state statutes. The adopted rate is then the maximum 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 will be requested to set the tentative millage rate at 6.9363, or the current roll-back millage rate. State law requires that two formal public hearings be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The recommended dates are September 11th and September 25th.

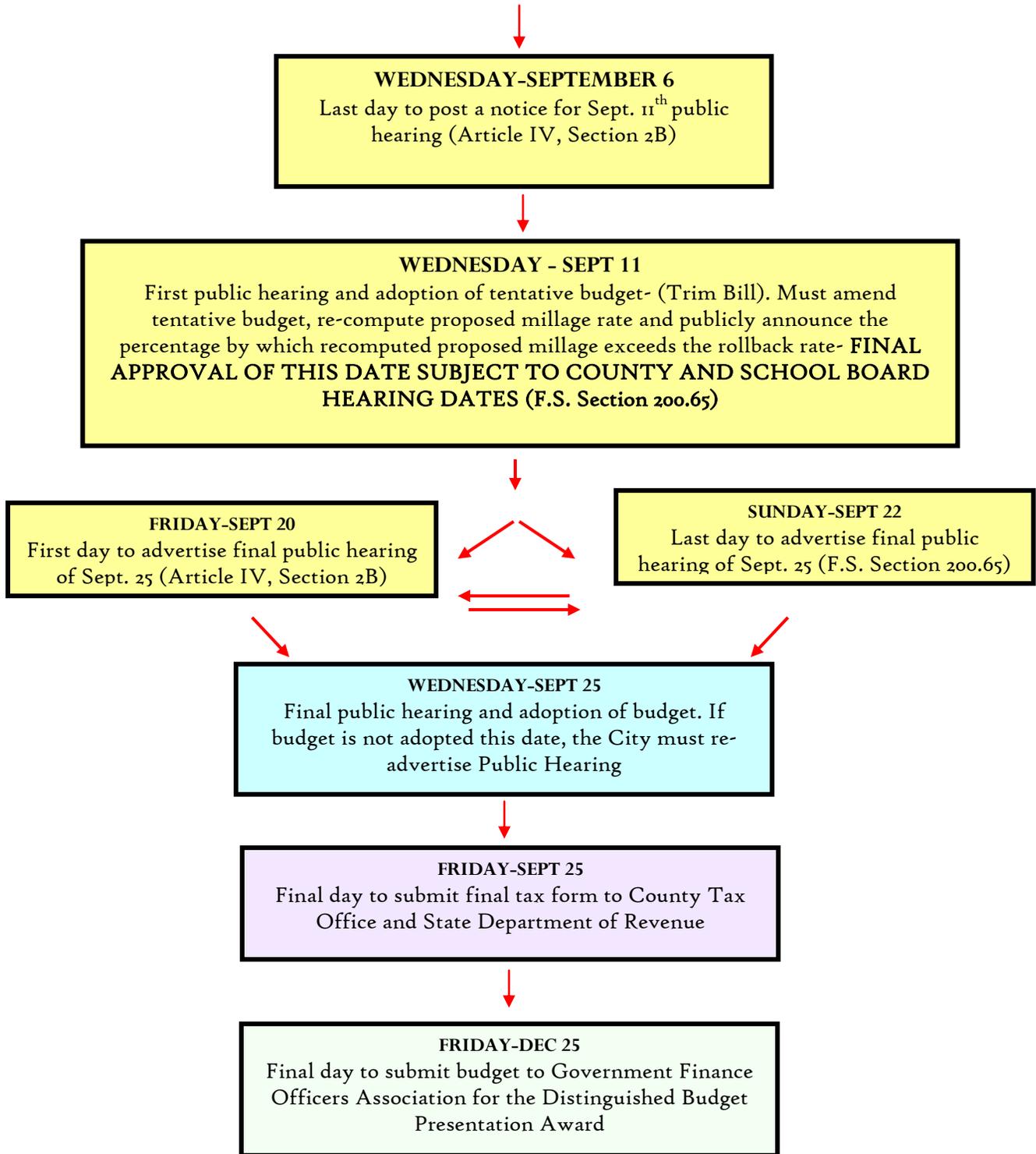
Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is recommended to be set for the evening of September 11, 2013. 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 25, 2013. An advertisement will then be prepared and placed in a local newspaper. This ad contains summary budget information along with the tentative millage rate and the tentative approved budget based on the first hearing. Also noted are the time, date and location for the final hearing.

The purpose of the final public hearing is to once again give the general public an opportunity to speak for or against the budget and proposed millage rate. At this meeting, the City Council will adopt the final budget and millage rate. Within three days of that adoption, the City must notify the County Property Appraiser, County Tax Collector and the State Department of Revenue, of the adopted millage rate. Final tax invoices are mailed to property owners by the Tax Collector at the beginning of November. The budget is effective on October 1st of each year.

FY 2013-2014 Budget Schedule



FY 2013/2014 Budget Schedule (Cont'd)



Significant Financial Policies

1. The annual operating budget of the City of Miami Gardens, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. The City recognizes that its citizens deserve a commitment from their local government to fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies, and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies which would require the expenditure of additional operating funds will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges, or taxes.
3. Requests for new or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. When possible, a standard format using this procedure shall be routinely provided to the Council when requesting approval of each new or changed program or policy.
4. New programs, services, or facilities shall be based on general citizen demand or need.
5. The City shall prepare and implement a Capital Improvement Budget (CIP), consistent with state requirements, which shall schedule the funding and construction of projects for a five-year period. The Capital Improvement Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.
6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
7. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, sexual orientation, national origin, physical handicap or other non-merit basis.
8. Budgets for all City Funds and all other City expenditures, shall be under City Council appropriation control.
9. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.

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

Balanced Budget

1. **Balance Budget Requirement:** The operating budget of the City of Miami Gardens shall be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or as reserves to be carried forward. Under ordinary economic conditions, the use of fund balance forward should not exceed .25 mills equivalent.
2. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions.
3. Revenue estimates will be made on a reasonable conservative basis to ensure that estimates are realized.
4. The operating budget will be prepared based on 95% of the certified taxable value of the property tax roll revenues.
5. The City will not use long-term debt to finance expenditures required for operations.
6. As early as practical in each annual budgeting cycle, the City Council shall give direction to staff as to the circumstances under which an ad valorem tax millage increase would be considered. Normally, such direction should be given in conjunction with the setting of a tentative budget calendar.
7. Fees should be collected on all City-provided services for which specific users may be readily identified and use may be reasonably quantified. The amount of the fee should be based on actual costs incurred in providing the services (or facility), and shall be reviewed at least biannually. The degree to which fees shall recover full costs shall be a policy determination of the City Council.

Funds and Fund Types

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

- Governmental Fund Types:
 1. **General Fund (01)** - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
 2. **Special Revenue Funds (10s)** – Special Revenue Funds are used to account for the proceeds from specific revenue sources (other major capital projects) that are legally restricted to expenditures for specified purposes. The City currently has three special revenue funds as described immediately below.
 - A. **Transportation Fund (10)** – The Transportation Fund is used to account for the revenues the City receives from the State-shared local option gas funds, and other revenues designated for transportation purposes. It is the operating fund for the City’s Public Works Department.
 - B. **Grant Fund (12)** – The Grant Fund is used to account for all operating grants that the City receives from the State or Federal Program for a specific purpose.
 - C. **State Housing Initiative Partnership Grant (SHIP) Fund (13)** – The State Housing Initiative Partnership Grant (SHIP) Fund is used to account for revenues and expenditures of the City’s SHIP Program.
 - D. **Community Development Block Grant (CDBG) Fund (14)** – The Community Development Block Grant Fund is used to account for revenues and expenditures of the City’s CDBG Department. The City is an entitlement community under the U.S. Department of housing and Urban Development (HUD).
 - E. **Development Services Fund (15)** – The Development Services Fund is the accounting entity for the City’s Building, 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.

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

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

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

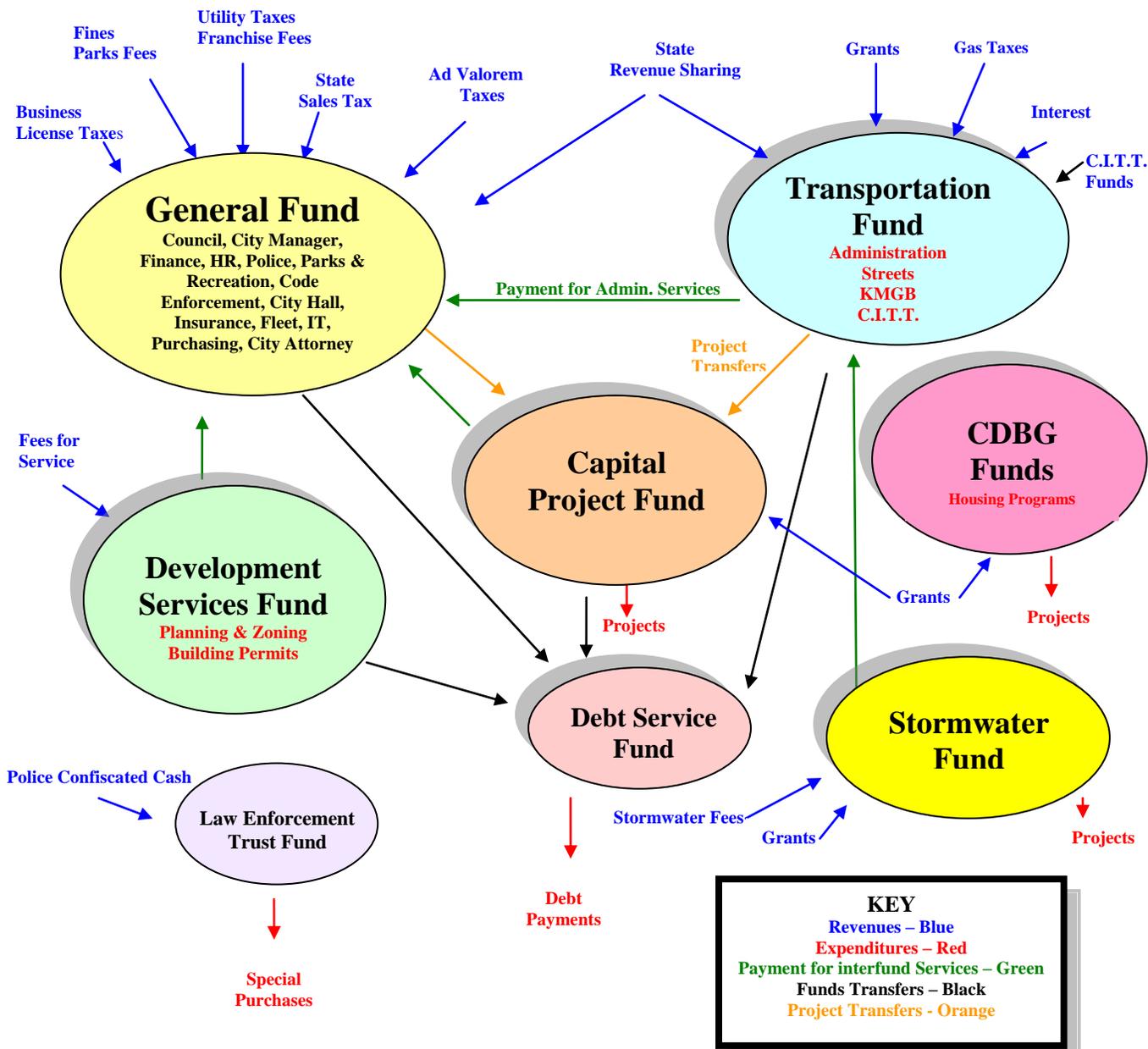
4. **Debt Service Funds (21)** - Debt Service Funds account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long term debt (other than those payable from the operations of enterprise funds). The City currently has one debt service Fund.

- Proprietary Fund Types:

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

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

Major Operating Funds Relationship Chart



KEY
 Revenues – Blue
 Expenditures – Red
 Payment for interfund Services – Green
 Funds Transfers – Black
 Project Transfers - Orange

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

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

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

Expenditure Policies

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

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

Fund Balance Policy

Purpose

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

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

Definitions of Fund Balance

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

A. Non-Spendable Fund Balance

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

B. Restricted Fund Balance

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

C. Committed Fund Balance

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

D. Assigned Fund Balance

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

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

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

E. Unassigned Fund Balance

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

Stabilization Arrangements

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

Comparison of Past Practice and GASB 54 Fund Balance Types

| Past Practice | GASB 54 Format |
|---------------------------------------|--|
| Reservations: | |
| Inherited: Inventories, Prepaids | Non Spendable |
| Legal restriction: | Restricted |
| Special Revenue Fund: Impact Fees | Restricted |
| Special Revenue Fund: Grants | Restricted |
| Development Service Fund | Restricted |
| Transportation Fund: Gas Tax | Restricted |
| Contractual restriction: Encumbrances | Committed: Contractual obligated |
| Capital Projects Fund | Restricted: Grant |
| | |
| Unreserved, reported in | Assigned: |
| Special Revenue Funds | Special Revenues with the exception listed above |
| Capital Projects Fund | Capital Projects with the exception listed above |
| Debt Service Fund | Debt Service |
| | |
| Unreserved, undesignated: | Unassigned: General Fund Only* |

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

Specific Guidelines For Individual Funds

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

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

Capital Asset Management Policies

- **Threshold:** The City will capitalize all individual assets and infrastructure with a cost of \$5,000 or more and a life of 5 years or more (except computers at 3 years).
- **Asset categorization:** The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
 - Land
 - Buildings
 - Improvements
 - Equipment
 - Infrastructure
 - Roads
 - Stormwater system
 - Sidewalks
 - Construction in progress
- **Infrastructure Accounting:**
 - Pre-2003 valuations. Prior to the incorporation of the City in 2003, the City has used the estimated historical cost method of valuation.
 - Method:
 - The City determined the estimated cost of road replacement by using the Florida Department of

Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.

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

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

Capital Expenditures & Debt Policies

All Funds

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

Requirements: Capital projects shall be justified in relation to the applicable elements of the City’s comprehensive plan or other requirements or needs. Estimated requirements for capital projects shall include all costs reasonably associated with the

completion of the project. The impact of each project on the operating revenues and requirements of the City shall be analyzed as required by the general fiscal policy stated above.

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

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

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

Specific Guidelines

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The City issues tax-exempt and tax credit bonds (including certificates of participation) that are subject to certain requirements under the Internal Revenue Code (the “Code”). The City has established the policies and procedures outlined in this section in order to ensure compliance with the requirements of the Code that are applicable to tax-exempt bonds and tax credit bonds, including “Build America Bonds” that are “qualified bonds” within the meaning of Section 54AA thereof (“Direct-Pay BABs”) that are eligible for interest

subsidy payments (the “Subsidy”). These policies and procedures, coupled with requirements contained in the Arbitrage and Tax Certificate (the “Tax Certificate”) executed at the time of issuance of the bonds, are intended to constitute written procedures for compliance with the Federal tax requirements applicable to the bonds and for timely identification and remediation of violations of such requirements.

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

2. Periodic Review. The Finance Director or other responsible persons should periodically review compliance with these procedures and with the terms of the related Tax Certificate to determine whether any violations have occurred so that such violations can be remedied through the “remedial action” regulations (Treasury Regulation §1.141-12) or the Voluntary Closing Agreement Program described in Internal Revenue Service (“IRS”) Notice 2008-31 (or successor guidance).

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

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

- A. In order to document the issue price of bonds, the Finance Director shall consult with bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the City and bond counsel.
- B. Prior to issuing Build America Bonds, the Finance Director shall consult with bond counsel and the City’s financial advisors to assure that the premium on each maturity of the bonds (stated as a percentage of principal amount) does not exceed one-quarter of one-percent (0.25%) multiplied by the number of complete years to the earlier of final maturity of the bonds or, generally, the earliest call date of the bonds, and that the excess of the issue price of the bonds over the price at which the bonds are sold to the underwriter or

placement agent, when combined with other issuance costs paid from proceeds of the bonds, does not exceed 2% of the sale proceeds of the bonds.

- C. In connection with monitoring the premium limitation that applies to the issuance of Build America Bonds, the Finance Director shall ensure that a party other than the underwriter or placement agent, such as the City's financial advisor, reviews the market trading activity of the bonds after their sale date but before their issuance date, answers such questions as the Finance Director shall reasonably ask of such party concerning such data, and produce such reports concerning the sales data as the Finance Director shall reasonably request. Market trading information is generally available through the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System (EMMA) (<http://www.emma.msrb.org>).

5. Information Reporting.

- A. The Finance Director will confirm that bond counsel has filed the applicable information reports (such as Form 8038-G or Form 8038-B) for such bond issue with the IRS on a timely basis, and maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue.
- B. For Direct-Pay BABs, the Finance Director shall review the IRS Form 8038-CP in order to ensure that the proper amount of interest is being reported and the proper amount of Subsidy is being requested with respect to each interest payment date. The Finance Director shall ensure that the IRS Form 8038-CP is filed on a timely basis with respect to each interest payment date in order to receive timely payment of the Subsidy. If the Subsidy is to be paid to a person other than the City (i.e., the bond trustee), the Finance Director shall obtain and record the contact information of that person, and ensure that it is properly shown on Form 8038-CP so that the direct payment will be made to the proper person.

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

- A. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.
- B. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.

- C. With respect to Build America Bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.
- D. With respect to Build America Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to capital expenditures in a timely fashion consistent with the requirements of the Tax Certificate.
- E. Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains detailed information in order to establish when and how bond proceeds were spent; review them carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.
- F. Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than “direct tracing” (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). An allocation other than on the basis of “direct tracing” is often made to reduce the private business use of bond proceeds that would otherwise result from “direct tracing” of proceeds to project expenditures. This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than five years and 60 days after the date the bonds are issued, or 60 days after the bond issue is retired. Bond counsel can assist with the final allocation of bond proceeds to project costs.
- G. Maintain careful records of all project and other costs (e.g., costs of issuance, credit enhancement and capitalized interest) and uses (e.g., deposits to a reserve fund) for which bond proceeds were spent or used. These records should be maintained separately for each issue of bonds.

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

- A. Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as “private persons”) with respect to the

bond-financed facilities which could result in private business use of the facilities:

- i. Sales of bond-financed facilities;
 - ii. Leases of bond-financed facilities;
 - iii. Management or service contracts relating to bond-financed facilities;
 - iv. Research contracts under which a private person sponsors research in bond- financed facilities; and
 - v. Any other contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.
- B. Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult bond counsel to review such amendment or agreement to determine whether it results in private business use.
- C. Establish procedures to ensure that bond-financed facilities are identified and are not used for private use without written approval of the Finance Director or other responsible person.
- D. Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of “unrelated or disproportionate” private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits is exceeded.
- E. If private business use limits are exceeded, consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program.
- F. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated below.

- G. Ensure that loans to persons other than governmental units made with proceeds of bonds comply with the limitations provided in the Code. Consult bond counsel if any such loans are contemplated.

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

- A. Review each Tax Certificate to understand the specific requirements that are applicable to each bond issue.
- B. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G or 8038-B.
- C. Review the Tax Certificate to determine the “temporary periods” for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.
- D. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.
- E. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods for investment of bond proceeds and to avoid “hedge bond” status.
- F. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors.
- G. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.
- H. Before beginning a capital campaign that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result.

- I. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a “bona fide debt service fund,” i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.

- J. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal of the bond issue plus, in the case of premium, reasonable underwriter’s compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.

- K. Review the Arbitrage Rebate covenants attached to the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.
 - i. Ensure that rebate calculations will be timely performed and payment of rebate amounts, if any, will be timely made; such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue is due 60 days after retirement of the last bond of the issue. The City should hire a rebate consultant if necessary.

 - ii. Review the rebate section of the Tax Certificate to determine whether the “small issuer” rebate exception applies to the bond issue.

 - iii. If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.

- iv. Make rebate and yield reduction payments and file Form 8038-T in a timely manner.
- v. Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants attached to the Tax Certificate).
- vi. Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions.

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

Investment Policies

Scope

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

Investment Objectives

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

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

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

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

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

Standards of Care

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

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

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

Safekeeping And Custody

Authorized Investment Institutions and Broker/Dealers

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

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

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

Internal Controls

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

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

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

Suitable And Authorized Investments

The City shall limit investments to:

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

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

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

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

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

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

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

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

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

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

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

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

Bid Requirement

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

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

Reporting

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

Investment Parameters

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

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

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

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

Budget Policies

Budgetary Practices and Basis of Budgeting

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

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

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

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

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

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

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

Other Budget Policies

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

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

Budget Amendments

Budget Amendments

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

Internal Budget Adjustments (Budget Transfers)

General

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

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

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

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

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

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

Encumbrances

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

Policies

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

Accounting, Auditing & Financial Reporting

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

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



Financial Summaries Funds and Details of Principal Funds, FY 13-14 Budget

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Consolidated Budget Summary - FY 13-14 Summary of Funds

| Description | Recommended Budget |
|--|------------------------------------|
| | FY 2014 Budget |
| BEGINNING FUND BALANCE - ALL FUNDS | \$20,448,883 |
| | |
| REVENUES - ALL FUNDS | |
| Property Taxes | \$22,955,298 |
| Franchise Fees | 4,560,000 |
| Intergovernmental Revenue | 15,164,766 |
| Utility Taxes | 10,128,036 |
| Fuel Taxes | 2,076,000 |
| Fines and Forfeitures | 5,191,871 |
| Public Safety | 1,130,485 |
| Licenses & Permits & Fees | 7,618,839 |
| Miscellaneous | 3,166,235 |
| Culture & Recreation | 4,773,647 |
| Grants and Loans | 16,095,829 |
| Impact Fees | 37,000 |
| Interfund Transfers | 15,479,624 |
| TOTAL REVENUES - ALL FUNDS | 108,377,630 |
| | |
| TOTAL RESOURCES AVAILABLE - ALL FUNDS | <u><u>\$128,826,513</u></u> |
| | |
| EXPENDITURES - ALL FUNDS | |
| Operating Expenditures | |
| Personal Services | \$48,836,905 |
| Operating Expenses | \$16,402,896 |
| Debt Service Payment | \$24,526,547 |
| Interfund Transfers | \$15,560,799 |
| Non-Operating Expenses | \$18,863,402 |
| Total Operating Expenditures - All Funds | 124,190,549 |
| Capital Outlay | \$4,635,964 |
| TOTAL EXPENDITURES - ALL FUNDS | <u><u>\$128,826,513</u></u> |
| | <u><u>\$0</u></u> |

Summary of Funds General Fund Budget Summary - FY 13-14

| Description | Recommended Budget |
|---|---------------------|
| BEGINNING FUND BALANCE | \$11,121,828 |
| REVENUES - GENERAL FUND | |
| Property Taxes | \$22,955,298 |
| Franchise Fees | 4,560,000 |
| Intergovernmental Revenue | 10,463,046 |
| Utility Taxes | 10,128,036 |
| Fines and Forfeitures | 5,163,871 |
| Public Safety | 1,130,485 |
| Licenses & Permits | 1,950,000 |
| Miscellaneous | 1,790,000 |
| Culture & Recreation | 4,773,647 |
| Grants and Loans | 1,311,000 |
| Interfund Transfers | 1,349,358 |
| TOTAL REVENUES | 65,574,741 |
| TOTAL RESOURCES AVAILABLE - GENERAL FUND | \$76,696,569 |
| EXPENDITURES | |
| Legislative | \$577,822 |
| City Manager | 1,189,770 |
| Media & Special Events | 3,247,133 |
| City Clerk | 718,563 |
| Finance | 710,293 |
| Human Resources | 915,776 |
| City Attorney | 521,370 |
| Crossing Guards | 618,159 |
| Police | 32,893,065 |
| Code Enforcement | 1,459,377 |
| Parks & Recreation | 5,954,016 |
| Purchasing | 322,834 |
| Information Technology | 2,359,622 |
| Fleet | 2,489,895 |
| Non-Departmental | 22,718,872 |
| TOTAL EXPENDITURES | \$76,696,569 |
| ENDING GENERAL FUND BALANCE | \$0 |

Summary of Funds Transportation Fund Budget Summary FY 13-14

| Description | Recommended Budget |
|--|----------------------------|
| BEGINNING FUND BALANCE | \$4,579,342 |
| REVENUES - TRANSPORTATION FUND | |
| Fuel Taxes | \$2,076,000 |
| Citizens Independent Transportation Trust | 3,689,793 |
| State Revenue Sharing | 1,011,927 |
| Grants | 0 |
| Permits | 50,790 |
| Miscellaneous Revenues/Interest | 46,576 |
| Interfund Transfers | 180,258 |
| TOTAL REVENUES | \$7,055,344 |
| TOTAL FUNDS AVAILABLE - TRANSPORTATION FUND | <u>\$11,634,686</u> |
| EXPENDITURES - TRANSPORTATION FUND | |
| Administration Division | \$1,380,528 |
| Keep Miami Gardens Beautiful Division | 197,895 |
| Streets Division | 2,009,234 |
| CITT - Capital Improvements | 3,635,485 |
| CITT - Transit | 1,079,938 |
| CITT - Settlement | 3,331,606 |
| TOTAL EXPENDITURES | <u>\$11,634,686</u> |
| ENDING TRANSPORTATION FUND BALANCE | <u>\$0</u> |

**Summary of Funds
Development Services Budget Summary
FY 13-14**

| Description | Recommended Budget |
|--|---------------------------|
| BEGINNING FUND BALANCE | \$0 |
| REVENUES - DEVELOPMENT SERVICES FUND | |
| Planning & Zoning Fees and Charges | \$450,000 |
| Building Fees and Charges | 1,638,500 |
| Other Revenues | 173,335 |
| TOTAL REVENUES | 2,261,835 |
| TOTAL FUNDS AVAILABLE - DEVELOPMENT SERVICES FUND | 2,261,835 |
| EXPENDITURES - DEVELOPMENT SERVICES FUND | |
| Planning & Zoning Department | \$423,716 |
| Building Department | 1,838,120 |
| TOTAL EXPENDITURES | 2,261,835 |
| ENDING DEVELOPMENT SERVICES FUND BALANCE | \$0 |

Summary of Funds Capital Projects Fund Budget Summary FY 13-14

| Description | Recommended Budget |
|--|----------------------------------|
| BEGINNING CAPITAL PROJECT FUND BALANCE | \$851,180 |
| REVENUES - CIP FUND | |
| From General Fund | \$5,204,701 |
| From impact Fees | 0 |
| From Transportation Fund | 0 |
| Grants | 0 |
| Build American Bonds Rebate | 1,151,124 |
| Interest and Miscellaneous | 0 |
| TOTAL REVENUES | 6,355,825 |
| TOTAL FUNDS AVAILABLE - CAPITAL PROJECTS FUND | <u><u>\$7,207,005</u></u> |
| EXPENDITURES - CIP FUND | |
| Capital Projects Operations | \$587,474 |
| Capital Projects | 0 |
| Interfund Transfers | 6,071,477 |
| Reserves | 548,053 |
| TOTAL EXPENDITURES | 7,207,005 |
| ENDING CAPITAL PROJECTS FUND BALANCE | <u><u>\$0</u></u> |

**Summary of Funds
Special Revenue Fund Budget Summary
FY 13-14**

| Description | Recommended Budget |
|---|----------------------------------|
| BEGINNING SPECIAL REVENUE FUND BALANCE | \$1,197,238 |
| REVENUES - SPECIAL REVENUE FUND | |
| Law Enforcement Training Trust Fund | \$28,000 |
| Impact Fees | \$37,000 |
| Interest | \$200 |
| TOTAL REVENUES | <u>65,200</u> |
| TOTAL FUNDS AVAILABLE - SPECIAL REVENUE FUND | <u><u>\$1,262,438</u></u> |
| EXPENDITURES - SPECIAL REVENUE FUND | |
| Law Enforcement Training | \$28,000 |
| Capital Outlay | \$0 |
| Transfer to CIP Fund | 0 |
| Reserve | \$1,234,438 |
| TOTAL EXPENDITURES | <u><u>\$1,262,438</u></u> |
| ENDING SPECIAL REVENUE FUND BALANCE | <u><u>\$0</u></u> |

**Summary of Funds
Stormwater Utility Fund Budget Summary
FY 13-14**

| Description | Recommended Budget |
|--|---------------------------|
| BEGINNING STORMWATER FUND BALANCE | \$1,203,379 |
| REVENUES - STORMWATER FUND | |
| Stormwater Assessments | \$3,489,549 |
| Permits | 40,000 |
| Grant | 0 |
| Miscellaneous | 5,000 |
| TOTAL REVENUES | 3,534,549 |
| TOTAL FUNDS AVAILABLE - STORMWATER FUND | \$4,737,928 |
| EXPENDITURES - STORMWATER FUND | |
| Operating Expenditures | \$3,103,545 |
| Non-Operating Expenditures | \$1,634,383 |
| TOTAL EXPENDITURES | \$4,737,928 |
| ENDING STORMWATER FUND BALANCE | \$0 |

**Summary of Funds
Community Development Block Grant Fund
Budget Summary
FY 13-14**

| Description | Recommended Budget |
|--|----------------------------------|
| BEGINNING CDBG FUND BALANCE | \$0 |
| REVENUES - CDBG FUND | |
| Grants | \$1,014,829 |
| Miscellaneous | \$0 |
| TOTAL REVENUES | <u>\$1,014,829</u> |
| TOTAL FUNDS AVAILABLE - CDBG FUND | <u><u>\$1,014,829</u></u> |
| EXPENDITURES - CDBG | |
| CDBG | \$1,014,829 |
| TOTAL EXPENDITURES | <u>\$1,014,829</u> |
| ENDING CDBG FUND BALANCE | <u><u>\$0</u></u> |

**Summary of Funds
Law Enforcement Trust Fund
Budget Summary
FY 13-14**

| Description | Recommended Budget |
|--|---------------------------|
| BEGINNING LETF FUND BALANCE | \$22,830 |
| REVENUES - LETF FUND | |
| Confiscations | 0 |
| Interests | 0 |
| TOTAL REVENUES | 0 |
| TOTAL FUNDS AVAILABLE - LETF FUND | \$22,830 |
| EXPENDITURES - LETF FUND | |
| Operating Expenditures | \$0 |
| Capital Outlay | |
| Reserve | \$22,830 |
| TOTAL EXPENDITURES | \$22,830 |
| ENDING LETF FUND BALANCE | \$0 |

**Summary of Funds
Debt Service Fund
Fund Budget Summary
FY 13-14**

| Description | Recommended Budget |
|--|---------------------------|
| BEGINNING DEBT SERVICE FUND BALANCE | \$1,473,086 |
| REVENUES - DEBT SERVICE FUND | |
| Transfers In | \$8,745,307 |
| Proceeds from Refinancing | 13,770,000 |
| TOTAL REVENUES | 22,515,307 |
| TOTAL FUNDS AVAILABLE - DEBT SERVICE FUND | \$23,988,393 |
| EXPENDITURES - DEBT SERVICE FUND | |
| Principal and Interest payments | \$23,860,331 |
| Reserve for Debt Service | 128,061 |
| TOTAL EXPENDITURES | \$23,988,393 |
| ENDING DEBT SERVICE FUND BALANCE | \$0 |

All Operating Funds' Summaries and Year to Year Revenue Changes by Revenue Class

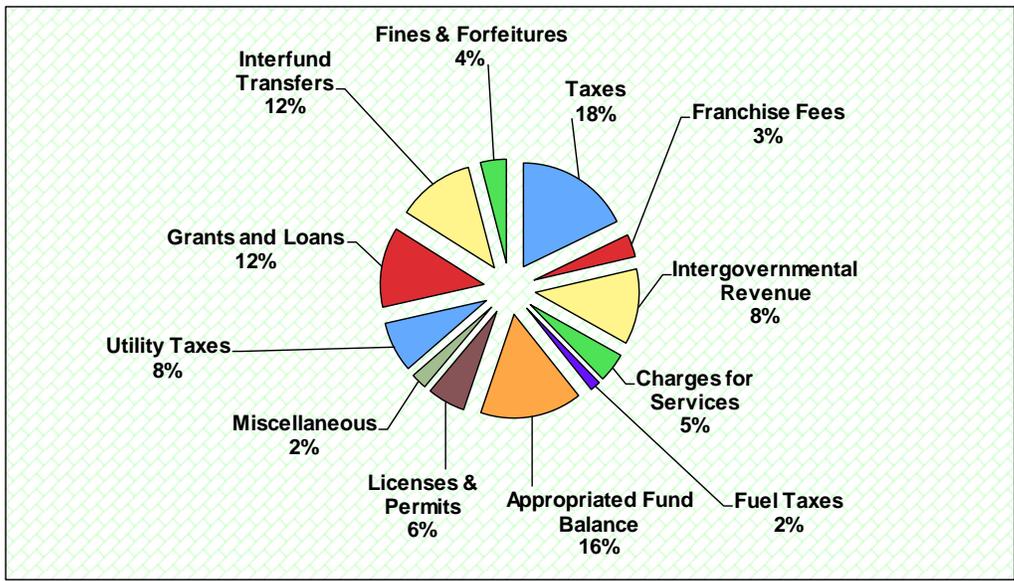
This table offers an overview of all major operating revenues that comprise the City's financial accounting system. The summary below shows all funds.

Table: All Funds Summary with Year-to-Year Changes by Revenue Source

| All Funds Revenues | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|---------------------------------|----------------------|----------------------|----------------|------|
| Taxes | \$19,582,239 | \$22,955,298 | 17.23% | (1) |
| Franchise Fees | \$4,484,301 | \$4,560,000 | 1.69% | |
| Intergovernmental Revenue | \$14,637,341 | \$15,164,766 | 3.60% | |
| Utility Taxes | \$10,164,410 | \$10,128,036 | -0.36% | |
| Fuel Taxes | \$2,045,485 | \$2,076,000 | 1.49% | |
| Fines and Forfeitures | \$5,027,064 | \$5,191,871 | 3.28% | (2) |
| Licenses & Permits | \$7,173,720 | \$7,618,839 | 6.20% | (3) |
| Miscellaneous | \$4,033,326 | \$3,203,235 | -20.58% | (4) |
| Charges for Services | \$5,701,278 | \$5,904,131 | 3.56% | |
| Grants/Loans/Bonds | \$10,290,792 | \$16,095,829 | 56.41% | (5) |
| Interfund Transfers | \$14,890,302 | \$15,479,624 | 3.96% | |
| Appropriated Fund Balance | \$64,085,253 | \$20,448,883 | -68.09% | (6) |
| TOTAL OPERATING REVENUES | \$162,115,510 | \$128,826,513 | -21% | |

- (1) Increase is attributed to funding for 10 additional police officers,levy the same revenue as FY 13 budget although final value dropped
- (2) Red light camera due to law changes
- (3) Project building permits activities increase
- (4) Sale of police vehicles that were replaced in FY 2013, reduction in BABs rebate
- (5) Refinance two taxable bonds that will have a balloon payment in FY 2014
- (6) Decrease is attributed to the use of bond proceeds for City Hall constructions in FY 13

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



All Funds Summary and Year to Year Changes by Expenditure Class

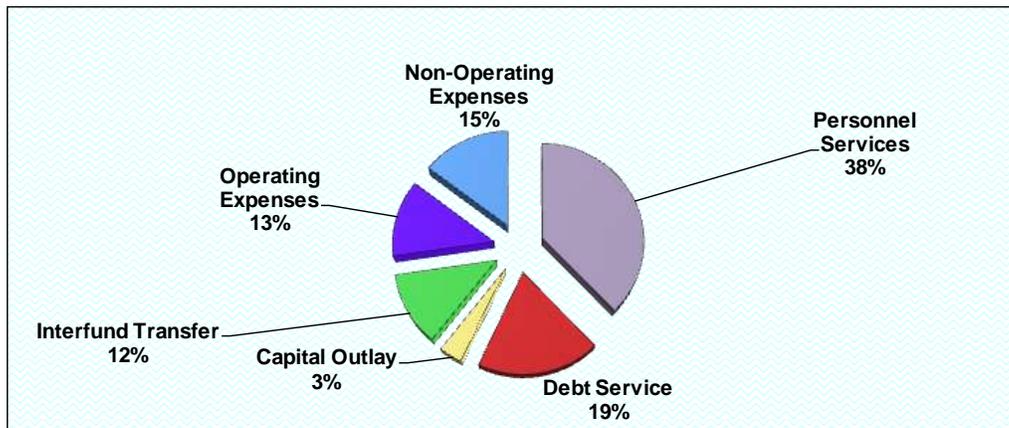
This table offers an overview of all operating expenditures for each class of expenditure that comprises the City's financial accounting system. The system consists of eleven funds: The General Fund, The Transportation Fund, The Development Services Fund, The Special Revenue Fund, The Capital Projects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

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

| All Funds Expenditures | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|-------------------------------------|----------------------|----------------------|----------------|------|
| Personnel Services | \$45,814,508 | \$48,836,905 | 6.60% | (1) |
| Operating Expenses | \$17,225,187 | \$16,402,896 | -4.77% | |
| Capital Outlay | \$51,773,728 | \$4,635,964 | -91.05% | (2) |
| Interfund Transfer | \$15,127,457 | \$15,560,799 | 2.86% | |
| Debt Service | \$12,006,217 | \$24,526,547 | 104.28% | (3) |
| Non-Operating Expenses | \$36,200 | \$18,863,402 | 52008.84% | (4) |
| TOTAL OPERATING EXPENDITURES | \$141,983,297 | \$128,826,513 | -9.27% | |

- (1) Additional 10 police officers, increase in FRS contributions rate and 2% COLA effective April 1, 2014
- (2) Near completion of City Hall Projects in FY 2013
- (3) Two taxable bond will have a balloon payment in FY 2014. City will refinance it these two bonds
- (4) FY 2014 includes fund balance re-appropriation

Chart: All Funds Expenditures by Expenditure Class



All Funds Expenditure Summary and Year to Year Changes by Department

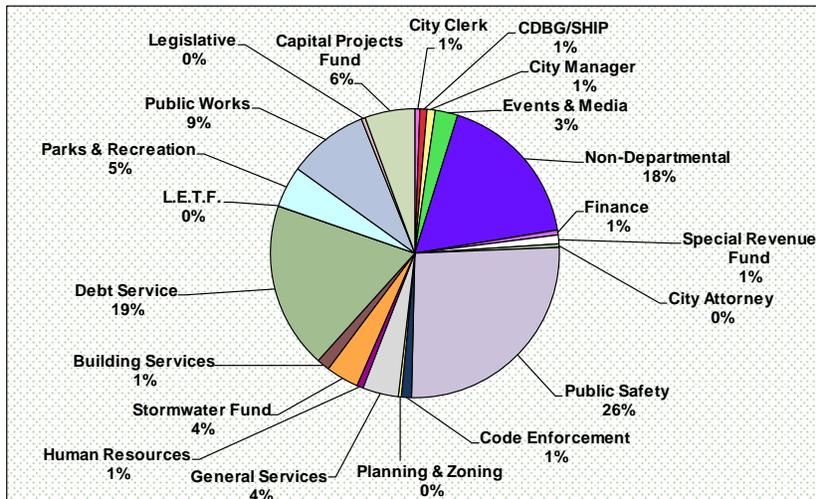
This table offers an overview of all operating expenditures by each operating department that within the City's financial accounting system.

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

| All Funds Expenditures | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|---------------------------------|----------------------|----------------------|----------------|------|
| Office of the Mayor/Legislative | \$398,715 | \$577,822 | 44.92% | (1) |
| City Manager | \$981,353 | \$1,189,770 | 21.24% | (2) |
| Media and Special Events | \$3,134,558 | \$3,247,133 | 3.59% | |
| City Clerk | \$584,230 | \$718,563 | 22.99% | (3) |
| Finance | \$598,969 | \$710,293 | 18.59% | (4) |
| Human Resources | \$827,260 | \$915,776 | 10.70% | (5) |
| City Attorney | \$512,300 | \$521,370 | 1.77% | |
| Public Safety | \$31,965,637 | \$33,511,224 | 4.84% | (6) |
| Code Enforcement | \$1,425,185 | \$1,459,377 | 2.40% | |
| Parks & Recreation | \$5,650,792 | \$5,954,017 | 5.37% | |
| General Services | \$7,484,605 | \$5,172,352 | -30.89% | (7) |
| Non-Departmental | \$12,331,962 | \$22,718,872 | 84.23% | (8) |
| Public Works | \$6,928,622 | \$11,634,686 | 67.92% | (9) |
| Planning & Zoning | \$619,506 | \$423,714 | -31.60% | (10) |
| Building Services | \$1,776,362 | \$1,838,120 | 3.48% | |
| Debt Service | \$11,319,840 | \$23,988,393 | 111.91% | (11) |
| Special Revenue Fund | \$584,274 | \$1,262,438 | 116.07% | |
| Law Enforcement Trust Fund | \$155,232 | \$22,830 | -85.29% | (12) |
| CDBG/SHIP | \$2,108,515 | \$1,014,829 | -51.87% | (13) |
| Capital Projects Fund | \$49,153,918 | \$7,207,005 | -85.34% | (14) |
| Stormwater Utility Fund | \$3,441,461 | \$4,737,928 | 37.67% | (15) |
| TOTAL OPERATING REVENUES | \$141,983,297 | \$128,826,513 | -9.27% | |

- (1) Lobbying activities and sponsorships to non-profit organization
- (2) Assistant City Manager position salary and benefits used to charge 50% to CDBG, however, due to lack of funding in future CDBG, the ACM position in FY 2014 will be charged 100% to General Fund
- (3) Vacant positions in FY 2013, and FY 2014 budget for election expenses
- (4) Asst. Finance Dir. Position was vacant for 9 months and grant accountant position was vacant for 4 months in FY 2013
- (5) Establish Training Specialist position to provide citywide training in accordance with Strategic Planning
- (6) Additional 10 police officers
- (7) Replacement of vehicles in the amount of \$2.7 under Fleet divisions under General Services in FY 2013
- (8) Transfer to Debt Service Fund for the balloon payment required for two taxable bonds
- (9) Capital Projects utilizing CITT funding
- (10) Restructuring of department, eliminated 3 positions
- (11) Balloon payment of two taxable bonds
- (12) Purchase specialized cameras to be equipped in all police vehicles
- (13) FY 2013 includes previous year's unspent allocation of CDBG funds
- (14) City Hall project is near completion in FY 2013
- (15) Stormwater improvement projects

Chart: All Funds Expenditures by Departments



General Fund Revenue Summary and Year to Year Changes

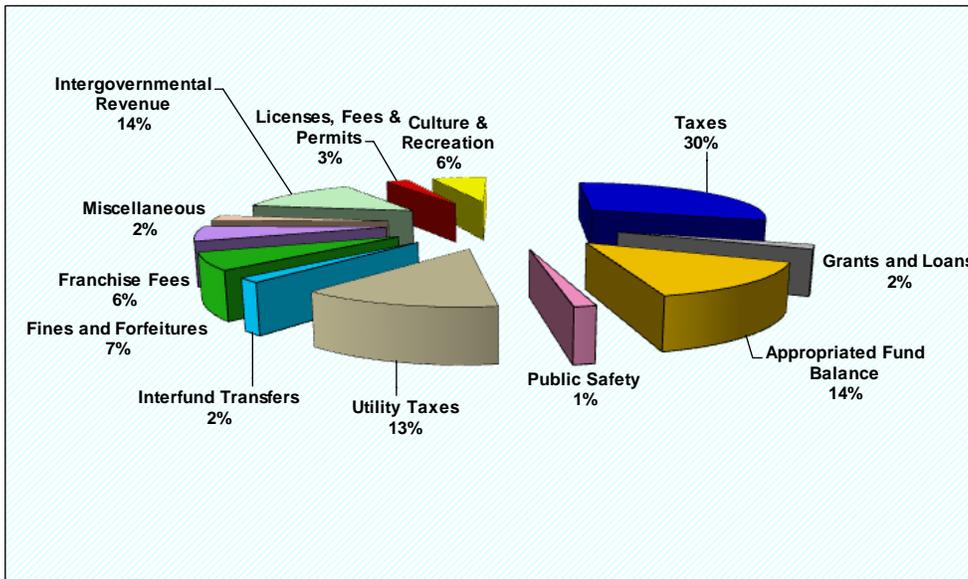
This table offers an overview of the General Fund's revenues. The General Fund is the principal accounting entity for the City operating departments.

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

| All Funds Revenues | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|---------------------------------|---------------------|---------------------|----------------|------|
| Taxes | \$19,582,239 | \$22,955,298 | 17% | (1) |
| Franchise Fees | \$4,484,301 | \$4,560,000 | 2% | |
| Intergovernmental Revenue | \$10,028,076 | \$10,463,046 | 4% | |
| Utility Taxes | \$10,164,410 | \$10,128,036 | 0% | |
| Fines and Forfeitures | \$4,943,546 | \$5,163,871 | 4% | |
| Public Safety | \$1,179,450 | \$1,130,485 | -4% | |
| Licenses, Fees & Permits | \$1,819,930 | \$1,950,000 | 7% | |
| Miscellaneous | \$2,009,019 | \$1,790,000 | -11% | (2) |
| Culture & Recreation | \$4,521,828 | \$4,773,647 | 6% | (3) |
| Grants and Loans | \$4,374,969 | \$1,311,000 | -70% | (4) |
| Interfund Transfers | \$1,085,745 | \$1,349,358 | 24% | (5) |
| Appropriated Fund Balance | \$12,823,884 | \$11,121,828 | -13% | |
| TOTAL OPERATING REVENUES | \$77,017,396 | \$76,696,569 | 0% | |

- (1) Increase is attributed to funding for 10 additional police officers,levy the same revenue as FY 13 budget although final value dropped
- (2) Sales of replaced vehicles in FY 2013
- (3) Increase Recreation programming
- (4) Reduction in loan for replacement of vehicles
- (5) Increase in participants in Recreation Programs
- (6) Transfer of Capital Projects Fund to General Fund for indirect costs

Chart: Percentage of General Fund Revenues by Type



General Fund Expenditures Summary and Year to Year Changes

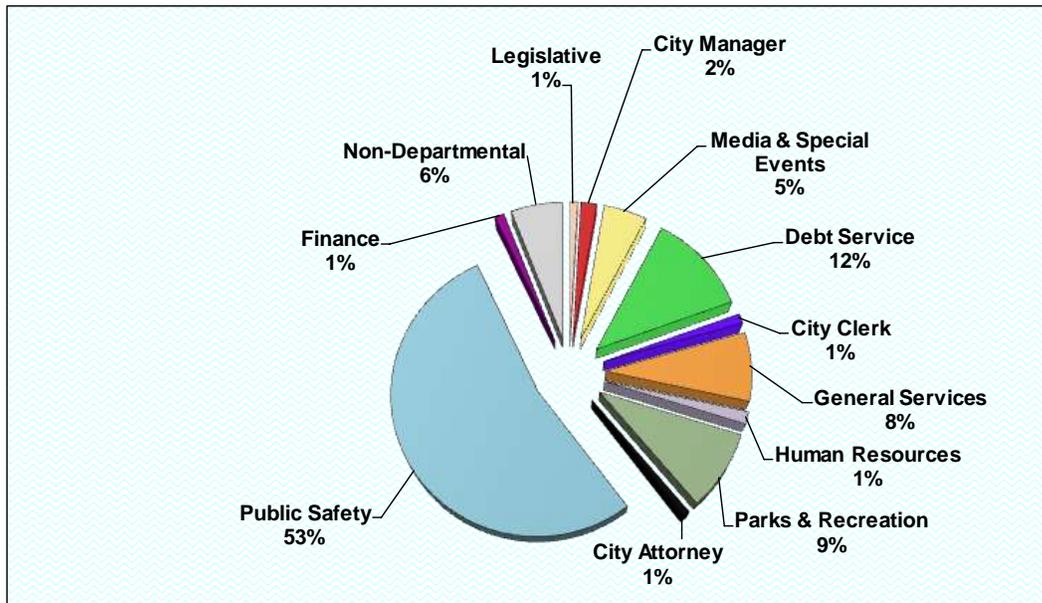
This table offers an overview of the General Fund's expenditures. The General Fund is the principal accounting entity for the City operating departments.

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

| All Funds Expenditures | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|-------------------------------------|---------------------|---------------------|----------------|------|
| Office of the Mayor/Legislative | \$398,715 | \$577,822 | 45% | (1) |
| City Manager | \$981,353 | \$1,189,770 | 21% | (2) |
| Media & Special Events | \$3,134,558 | \$3,247,133 | 4% | |
| City Clerk | \$584,230 | \$718,563 | 23% | (3) |
| Finance | \$598,969 | \$710,293 | 19% | (4) |
| Human Resources | \$827,260 | \$915,776 | 11% | (5) |
| City Attorney | \$512,300 | \$521,370 | 2% | |
| Public Safety | \$31,965,637 | \$33,511,224 | 5% | (6) |
| Code Enforcement | \$1,425,185 | \$1,459,377 | 2% | |
| Parks & Recreation | \$5,650,792 | \$5,954,016 | 5% | |
| General Services | \$7,484,605 | \$5,172,352 | -31% | (7) |
| Non-Departmental | \$12,331,962 | \$22,718,872 | 84% | (8) |
| TOTAL OPERATING EXPENDITURES | \$65,895,567 | \$76,696,569 | 16% | |

- (1) Lobbying activities and sponsorships to non-profit organization for FY 2014
- (2) Assistant City Manager position salary and benefits used to charge 50% to CDBG, however, due to lack of funding in future CDBG, the ACM position in FY 2014 will be charged 100% to General Fund
- (3) Vacant positions in FY 2013, and FY 2014 budget for election expenses
- (4) Asst. Finance Dir. Position was vacant for 9 months and grant accountant position was vacant for 4 months in FY 2013
- (5) Establish Training Specialist position to provide citywide training in accordance with Strategic Planning
- (6) Additional 10 police officers
- (7) Replacement of vehicles in the amount of \$2.7 under Fleet divisions in FY 2013
- (8) Transfer to Debt Service Fund for the balloon payment required for two taxable bonds

Chart: General Fund Expenditures by Division



Transportation Fund Revenue Summary and Year to Year Changes

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

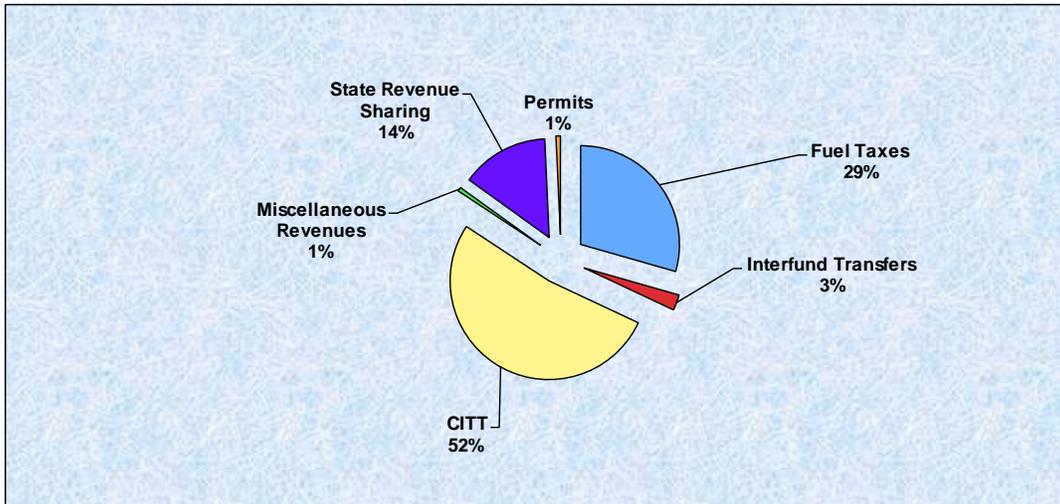
Table: Transportation Fund Revenues by Source with Year-to-Year Changes

| All Funds Revenues | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|---|---------------------|---------------------|----------------|------|
| Fuel Taxes | \$2,045,485 | \$2,076,000 | 1% | |
| State Revenue Sharing | \$919,472 | \$1,011,927 | 10% | (1) |
| Citizens Independent Transportation Trust | \$3,689,793 | \$3,689,793 | 0% | |
| Grants | \$897,112 | \$0 | -100% | (2) |
| Permits | \$57,790 | \$50,790 | -12% | |
| Miscellaneous Revenues | \$49,171 | \$46,576 | -5% | |
| Interfund Transfers | \$176,724 | \$180,258 | 2% | |
| Fund Balance | \$3,672,421 | \$4,579,346 | 100% | |
| TOTAL OPERATING REVENUES | \$11,507,968 | \$11,634,690 | -3.84% | |

(1) Projection by State

(2) No new grant expected for FY 2014

Chart: Transportation Revenues by Source



Transportation Fund Expenditure Summary and Year to Year Changes

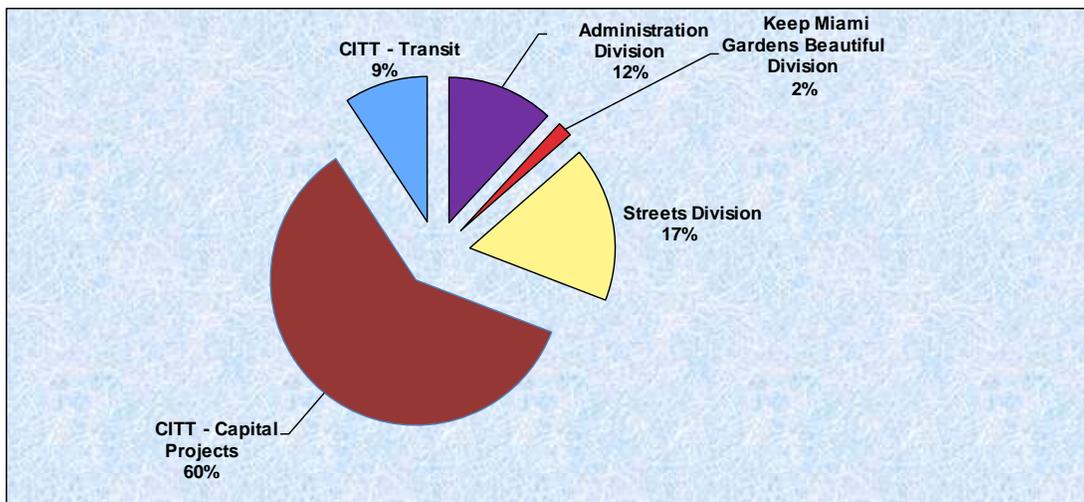
This table offers an overview of all Transportation Fund revenues. The Transportation fund accounts for expenditures having to do with the City's transportation network including transit, roads, right-of-way and associated areas.

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

| All Funds Expenditures | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|--|--------------------|---------------------|----------------|------|
| Administration Division | \$1,405,099 | \$1,380,528 | -2% | |
| Keep Miami Gardens Beautiful | \$196,645 | \$197,895 | 1% | |
| Streets Division | \$2,690,883 | \$2,009,234 | -25% | (1) |
| CITT - Transportation Capital Projects | \$2,240,016 | \$6,967,091 | 211% | |
| CITT - Transit | \$395,979 | \$1,079,938 | 173% | |
| TOTAL OPERATING REVENUES | \$6,928,622 | \$11,634,686 | 68% | |

(1) No grant is expected to receive for capital projects

Chart: Transportation Fund Expenditures by Division



Development Services Fund Revenue Summary and Year to Year Changes

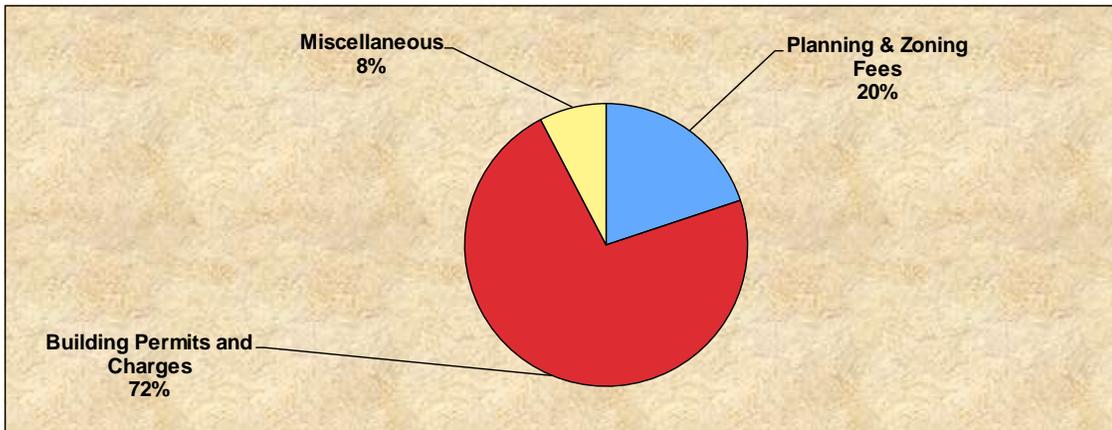
This table offers an overview of the Development Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

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

| All Funds Revenues | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|---------------------------------|--------------------|--------------------|----------------|------|
| Planning & Zoning Fees | \$430,000 | \$450,000 | 5% | (1) |
| Building Permits and Charges | \$1,476,000 | \$1,638,500 | 11% | (1) |
| Miscellaneous | \$173,293 | \$173,335 | 0% | |
| TOTAL OPERATING REVENUES | \$2,079,293 | \$2,261,835 | 9% | |

(1) More activities projected for FY 2014

Chart: Development Services Fund Revenues by Percentage



Development Services Fund Expenditure Summary and Year to Year Changes

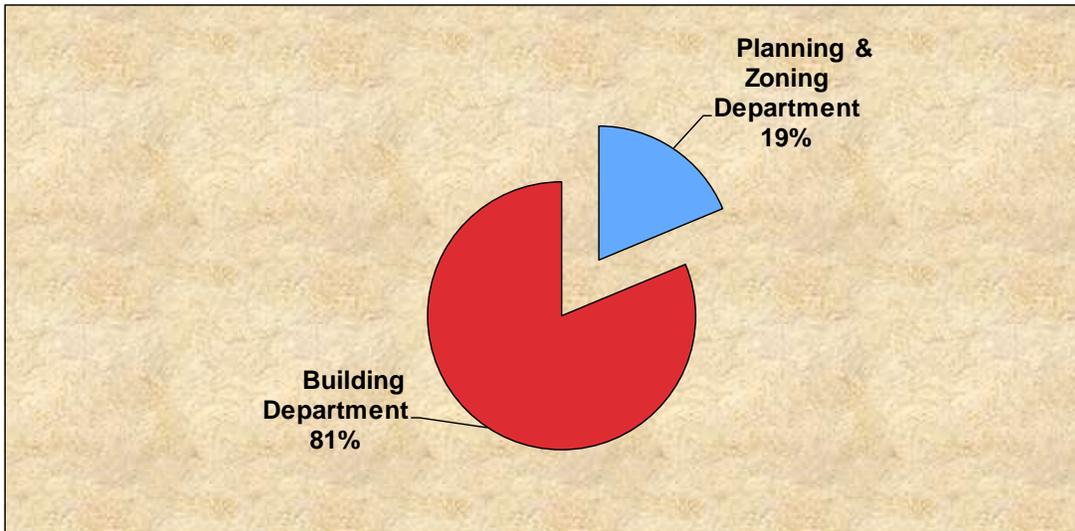
This table offers an overview of the Development Services Fund's Expenditures. This fund accounts for those revenues and expenditures that involve the physical development of land in the City to include planning and construction.

Table: Development Services Fund Expenditures by Division

| All Funds Expenditures | Estimated FY 13 | Budget FY 14 | Percent Change | Note |
|---------------------------------|--------------------|--------------------|----------------|------|
| Planning & Zoning Department | \$619,506 | \$423,714 | -32% | (1) |
| Building Department | \$1,776,362 | \$1,838,120 | 3% | |
| TOTAL OPERATING REVENUES | \$2,395,868 | \$2,261,833 | -6% | |

(1) Restructured department and eliminated 3 positions

Chart: Development Services Fund Expenditures by Department by Percentage



Historical Summary of All Funds Revenues

| | Actual FY 06-07 | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| General Fund | | | | | | | | |
| Taxes | 19,180,662 | 22,871,432 | 23,840,155 | 22,493,510 | 19,616,970 | 21,340,234 | 19,582,239 | 22,955,298 |
| Franchise Fees | 4,624,041 | 5,185,545 | 5,052,006 | 5,092,510 | 3,987,008 | 4,504,778 | 4,484,301 | 4,560,000 |
| Intergovernmental | 10,034,247 | 9,997,498 | 8,894,673 | 8,821,685 | 9,506,480 | 13,119,426 | 10,028,076 | 10,463,046 |
| Utility Taxes | 8,737,149 | 9,918,788 | 10,561,528 | 10,641,034 | 11,135,661 | 10,467,536 | 10,164,410 | 10,128,036 |
| Fines and Forfeitures | 548,092 | 514,606 | 1,894,072 | 3,338,302 | 3,309,126 | 3,812,479 | 4,943,546 | 5,163,871 |
| Licenses & Permits | 1,208,266 | 1,552,567 | 1,472,823 | 1,600,762 | 1,805,348 | 1,857,005 | 1,819,930 | 1,950,000 |
| Misc/Interest Income | 1,438,099 | 777,178 | 1,053,756 | 1,620,601 | 1,467,758 | 1,435,372 | 2,009,019 | 1,790,000 |
| Charges for Services | 666,445 | 1,070,379 | 2,817,180 | 4,391,901 | 4,543,473 | 5,168,166 | 5,701,278 | 5,904,131 |
| Loan | 7,400,000 | 4,700,000 | 7,814,098 | 1,333,322 | 0 | 0 | 3,531,660 | 600,000 |
| Grants | 206,427 | 553,196 | 881,599 | 2,244,866 | 1,277,268 | 1,178,257 | 843,309 | 71,000 |
| Interfund Transfers/Fund Bal. | 2,561,914 | 3,241,623 | 1,952,023 | 2,237,663 | 1,408,810 | 1,095,364 | 1,085,745 | 12,471,886 |
| Total | 56,605,342 | 60,382,812 | 66,233,913 | 63,816,156 | 58,057,902 | 63,978,617 | 64,193,512 | 76,696,569 |
| Transportation Fund | | | | | | | | |
| Fuel Taxes | 2,297,107 | 2,270,394 | 2,146,975 | 2,103,969 | 2,224,432 | 2,142,140 | 2,045,485 | 2,076,000 |
| State Revenue Sharing | 1,063,708 | 993,768 | 920,340 | 915,413 | 924,623 | 932,406 | 919,472 | 1,011,927 |
| CITT | 0 | 0 | 0 | 0 | 0 | 3,815,960 | 3,689,793 | 3,689,793 |
| Grants | 1,045,646 | 736,700 | 45,071 | 48,044 | 116,485 | 110,593 | 897,112 | 0 |
| Misc. Revenues | 160,664 | 115,327 | 107,353 | 146,025 | 70,796 | 83,739 | 106,961 | 97,366 |
| Interfund Transfers/Fund Bal | 0 | 252,184 | 272,286 | 407,753 | 194,517 | 171,273 | 176,724 | 4,759,601 |
| Total | 4,567,125 | 4,368,373 | 3,492,025 | 3,621,204 | 3,530,853 | 7,256,111 | 7,835,547 | 11,634,687 |
| Devlpt. Services Fund | | | | | | | | |
| P&Z Fees & Charges | 292,989 | 253,025 | 273,541 | 190,058 | 375,002 | 441,870 | 430,000 | 450,000 |
| Building Fees & Charges | 2,304,142 | 1,723,605 | 2,113,681 | 1,956,592 | 1,744,498 | 2,069,911 | 1,476,000 | 1,638,500 |
| Grants | 69,965 | 29,490 | 4,810 | 5,680 | 5,730 | 0 | 0 | 0 |
| Other Revenues | 21,128 | 10,024 | 4,605 | 3,376 | 3,457 | 279,343 | 169,738 | 173,335 |
| Subsidy from General Fund | 0 | 1,200,000 | 1,452,701 | 1,493,585 | 0 | 0 | 0 | 0 |
| Total | 2,688,224 | 3,216,144 | 3,849,338 | 3,649,291 | 2,128,687 | 2,791,124 | 2,075,738 | 2,261,835 |
| Special Revenue Fund | | | | | | | | |
| Operations | 537,749 | 694,847 | 134,981 | 207,324 | 304,644 | 332,799 | 145,222 | 1,262,438 |
| Total | 537,749 | 694,847 | 134,981 | 207,324 | 304,644 | 332,799 | 145,222 | 1,262,438 |
| Stormwater Utility | | | | | | | | |
| Operations | 10,360,290 | 3,960,769 | 4,061,985 | 3,584,156 | 3,573,638 | 3,759,567 | 3,419,000 | 4,737,928 |
| Total | 10,360,290 | 3,960,769 | 4,061,985 | 3,584,156 | 3,573,638 | 3,759,567 | 3,419,000 | 4,737,928 |
| CDBG | | | | | | | | |
| Operations | 674,473 | 1,849,336 | 3,709,675 | 6,293,302 | 5,379,937 | 5,990,521 | 1,932,227 | 1,014,829 |
| Total | 674,473 | 1,849,336 | 3,709,675 | 6,293,302 | 5,379,937 | 5,990,521 | 1,932,227 | 1,014,829 |
| SHIP | | | | | | | | |
| Operations | 92,326 | 660,696 | 579,223 | 24,165 | 61,103 | 46 | 174,480 | 0 |
| Total | 92,326 | 660,696 | 579,223 | 24,165 | 61,103 | 46 | 174,480 | 0 |
| Capital Projects Fund | | | | | | | | |
| Interfund Transfers | 8,752,000 | 4,884,197 | 1,700,000 | 2,235,870 | 960,661 | 895,817 | 4,918,298 | 5,204,701 |
| Bonds/Loans | 14,400,000 | 0 | 12,800,000 | 0 | 55,000,000 | 0 | 0 | 0 |
| Grant | 3,160,677 | 11,109,657 | 7,242,320 | 5,767,617 | 5,183,243 | 2,693,787 | 2,888,004 | 0 |
| Interest and Miscellaneous | 201,258 | 434,775 | 166,829 | 16,518 | 107,832 | 1,366,626 | 1,678,998 | 2,002,304 |
| Total | 26,513,935 | 16,428,629 | 21,909,149 | 8,020,005 | 62,161,736 | 4,956,230 | 9,485,300 | 7,207,005 |
| LETF | | | | | | | | |
| Operations | | 17,041 | 23,250 | 104,668 | 84,846 | 13,695 | 56,141 | 22,830 |
| Total | | 17,041 | 23,250 | 104,668 | 84,846 | 13,695 | 56,141 | 22,830 |
| Debt Service Fund | | | | | | | | |
| Operations | | | 6,012,341 | 6,637,910 | 9,388,361 | 13,685,523 | 8,709,535 | 23,988,393 |
| Total | | | 6,012,341 | 6,637,910 | 9,388,361 | 13,685,523 | 8,709,535 | 23,988,393 |
| TOTAL ALL FUNDS | 102,039,464 | 91,578,647 | 110,005,880 | 95,958,181 | 144,671,707 | 102,764,233 | 98,026,702 | 128,826,513 |

Historical Summary of Operating Funds Expenditures

| | Actual FY 06-07 | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| General Fund | | | | | | | | |
| Legislative | 365,964 | 426,192 | 575,428 | 676,527 | 389,676 | 369,183 | 398,715 | 577,822 |
| City Manager | 836,038 | 977,563 | 1,134,713 | 1,030,343 | 982,723 | 964,156 | 981,353 | 1,189,770 |
| Events & Media | 1,297,969 | 1,915,817 | 2,188,950 | 2,721,016 | 2,582,506 | 2,680,522 | 3,134,558 | 3,247,133 |
| City Clerk | 225,119 | 321,417 | 349,468 | 399,024 | 564,910 | 589,132 | 584,230 | 718,563 |
| Finance | 399,464 | 612,997 | 719,775 | 731,675 | 695,985 | 593,994 | 598,969 | 710,293 |
| Human Resources | 612,765 | 717,394 | 812,484 | 822,305 | 790,704 | 746,636 | 827,260 | 916,776 |
| Purchasing | 172,474 | 244,639 | 299,094 | 319,622 | 318,386 | 290,274 | 311,657 | 322,834 |
| City Attorney | 293,644 | 275,213 | 494,072 | 571,809 | 544,635 | 483,116 | 512,300 | 521,370 |
| Information Technology | 598,000 | 2,406,624 | 2,028,788 | 2,476,611 | 2,213,112 | 2,010,946 | 2,493,564 | 2,359,622 |
| Non-Departmental | 9,054,539 | 5,178,397 | 13,578,430 | 7,375,704 | 10,828,714 | 9,843,997 | 12,331,962 | 22,718,872 |
| Fleet | 5,110,861 | 4,218,846 | 2,471,548 | 2,737,384 | 1,853,351 | 1,898,476 | 4,679,384 | 2,489,895 |
| Public Safety | 311,647,911 | 35,185,835 | 34,173,291 | 36,693,698 | 30,991,491 | 29,215,975 | 31,965,637 | 33,511,224 |
| Code Enforcement | 1,051,225 | 1,402,499 | 1,561,327 | 1,727,173 | 1,287,969 | 1,253,610 | 1,425,185 | 1,459,377 |
| Parks & Recreation | 5,870,418 | 6,900,080 | 7,102,010 | 7,570,004 | 6,236,622 | 5,493,700 | 5,650,792 | 5,954,016 |
| Total | 57,053,271 | 60,783,513 | 67,489,378 | 65,852,895 | 60,280,784 | 56,433,717 | 65,895,567 | 76,696,569 |
| Transportation Fund | | | | | | | | |
| Admin. Division | 1,063,560 | 1,062,863 | 1,107,924 | 1,332,565 | 1,409,402 | 1,380,545 | 1,405,099 | 1,380,528 |
| KMGB Division | 443,676 | 519,086 | 505,617 | 351,887 | 227,910 | 214,999 | 196,645 | 197,895 |
| Streets Division | 3,554,937 | 2,274,046 | 2,372,973 | 2,452,247 | 1,888,982 | 1,995,328 | 2,690,883 | 2,009,234 |
| CITT - Capital Projects | 0 | 0 | 0 | 0 | 0 | 0 | 2,195,254 | 3,635,485 |
| CITT - Transit | 0 | 0 | 0 | 0 | 0 | 0 | 395,979 | 1,079,938 |
| CITT - Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 44,762 | 3,331,606 |
| Total | 5,062,173 | 3,855,995 | 3,986,514 | 4,136,699 | 3,526,294 | 3,590,872 | 6,928,622 | 11,634,687 |
| Development Services Fund | | | | | | | | |
| Planning & Zoning Div | 1,016,010 | 965,848 | 871,672 | 890,301 | 716,851 | 623,470 | 619,506 | 423,715 |
| Building Department | 3,085,390 | 2,905,076 | 2,986,985 | 2,773,780 | 2,035,650 | 1,865,523 | 1,776,362 | 1,838,120 |
| Total | 4,101,400 | 3,870,924 | 3,858,657 | 3,664,081 | 2,752,501 | 2,488,993 | 2,395,868 | 2,261,835 |
| Special Revenue Fund | | | | | | | | |
| Operations | 142,952 | 436,097 | 746,020 | 174,445 | 17,924 | 40,518 | 584,274 | 1,262,438 |
| Total | 142,952 | 436,097 | 746,020 | 174,445 | 17,924 | 40,518 | 584,274 | 1,262,438 |
| Stormwater Utility | | | | | | | | |
| Operations | 9,893,375 | 3,359,885 | 2,794,398 | 2,956,033 | 3,184,180 | 3,504,047 | 3,441,461 | 4,737,928 |
| Total | 9,893,375 | 3,760,619 | 2,794,398 | 2,956,033 | 3,184,180 | 3,504,047 | 3,441,461 | 4,737,928 |
| Community Development Block Grant | | | | | | | | |
| Operations | 707,153 | 1,596,960 | 3,919,025 | 5,824,356 | 5,200,926 | 526,027 | 1,932,227 | 1,014,829 |
| Total | 707,153 | 1,596,960 | 3,919,025 | 5,824,356 | 5,200,926 | 526,027 | 1,932,227 | 1,014,829 |
| State Housing Initiative Partnership | | | | | | | | |
| Operations | 18,800 | 616,176 | 362,033 | 214,700 | 154,287 | 49,765 | 176,288 | 0 |
| Total | 18,800 | 616,176 | 362,033 | 214,700 | 154,287 | 49,765 | 176,288 | 0 |
| Capital Projects Fund | | | | | | | | |
| Operations | 11,489,233 | 16,749,246 | 48,701,043 | 8,685,062 | 14,099,909 | 14,679,712 | 49,153,918 | 7,207,005 |
| Total | 11,489,233 | 16,749,246 | 48,701,043 | 8,685,062 | 14,099,909 | 14,679,712 | 49,153,918 | 7,207,005 |
| Law Enforcement Trust Fund | | | | | | | | |
| Operations | 0 | 0 | 0 | 0 | 33,481 | 88,873 | 155,232 | 22,830 |
| Total | 0 | 0 | 0 | 0 | 33,481 | 88,873 | 155,232 | 22,830 |
| Debt Service Fund | | | | | | | | |
| Operations | | | 6,012,341 | 6,637,910 | 9,388,361 | 9,602,097 | 11,319,840 | 23,988,393 |
| Total | | | 6,012,341 | 6,637,910 | 9,388,361 | 9,602,097 | 11,319,840 | 23,988,393 |
| TOTAL ALL FUNDS | 88,468,357 | 91,669,530 | 137,869,409 | 98,146,181 | 98,638,647 | 91,004,621 | 141,983,297 | 128,826,513 |

Summary of All Funds Three Years Data FY 2012 – FY 2014

| | FY 2012 Actual | FY 2013 Estimated | FY 2014 Budget |
|--|----------------------|----------------------|----------------------|
| BEGINNING FUND BALANCE - ALL FUNDS | | | \$20,448,883 |
| REVENUES - ALL FUNDS | | | |
| Property Taxes | \$21,340,234 | \$19,582,239 | \$22,955,298 |
| Franchise Fees | 4,504,778 | \$4,484,301 | \$4,560,000 |
| Intergovernmental Revenue | 22,958,902 | \$14,637,341 | \$15,164,766 |
| Utility Taxes | 10,467,536 | \$10,164,410 | \$10,128,036 |
| Fuel Taxes | 2,142,140 | \$2,045,485 | \$2,076,000 |
| Fines and Forfeitures | 3,847,005 | \$5,027,064 | \$5,191,871 |
| Public Safety | 1,178,161 | \$1,179,450 | \$1,130,485 |
| Licenses & Permits & Fees | 4,464,375 | \$7,173,720 | \$7,618,839 |
| Miscellaneous | 6,179,884 | \$3,915,681 | \$3,166,235 |
| Culture & Recreation | 3,370,937 | \$4,521,828 | \$4,773,647 |
| Grants and Loans | 9,973,158 | \$10,290,792 | \$16,095,829 |
| Impact Fees | 307,680 | \$117,645 | \$37,000 |
| Interfund Transfers | 12,029,443 | \$14,890,302 | \$15,479,624 |
| TOTAL REVENUES - ALL FUNDS | 102,764,233 | 98,030,257 | 108,377,630 |
| TOTAL RESOURCES AVAILABLE - ALL FUNDS | \$102,764,233 | \$98,030,257 | \$128,826,513 |
| EXPENDITURES - ALL FUNDS | | | |
| Legislative | \$369,183 | \$398,715 | \$577,822 |
| City Manager | 964,156 | 981,353 | 1,189,770 |
| Media & Special Events | 2,680,522 | 3,134,558 | 3,247,133 |
| City Clerk | 589,132 | 584,230 | 718,563 |
| Finance | 593,994 | 598,969 | 710,293 |
| Human Resources | 746,636 | 827,260 | 915,776 |
| City Attorney | 483,116 | 512,300 | 521,370 |
| Crossing Guards | 647,523 | 617,980 | 618,159 |
| Police | 28,568,452 | 31,347,657 | 32,893,065 |
| Code Enforcement | 1,253,610 | 1,425,185 | 1,459,377 |
| Parks & Recreation | 5,493,700 | 5,650,792 | 5,954,017 |
| Purchasing | 290,274 | 311,657 | 322,834 |
| Information Technology | 2,010,946 | 2,493,564 | 2,359,622 |
| Fleet | 1,898,476 | 4,679,384 | 2,489,895 |
| Non-Departmental | 9,843,997 | 12,331,962 | 22,718,872 |
| Public Works | 3,590,872 | 6,928,622 | 11,634,687 |
| Planning | 623,470 | 619,506 | 423,715 |
| Building | 1,865,523 | 1,776,362 | 1,838,120 |
| Capital Projects | 14,679,712 | 49,153,918 | 7,207,005 |
| Community Development | 526,027 | 1,932,227 | 1,014,829 |
| S.H.I.P. | 49,765 | 176,288 | 0 |
| Special Revenue | 129,391 | 739,506 | 1,285,268 |
| Stormwater Operations | 3,504,047 | 3,441,461 | 4,737,928 |
| Debt Service | 9,602,097 | 11,319,840 | 23,988,393 |
| TOTAL EXPENDITURES - ALL FUNDS | \$91,004,621 | \$141,983,297 | \$128,826,513 |

Budget Detail by Fund

- General Fund -



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

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

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

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

As the reader reviews the various departmental budgets, and especially the goals and objectives for FY-14, the document provides a convenient reference by use of brackets { } to tie these goals to the City's adopted Goals and Objective adopted in its Visioning Plan.

City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

FY 2013-2014 General Fund Estimated Revenues

| Revenue Type | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Ad Valorem Taxes | \$23,683,854 | \$23,840,155 | \$22,493,510 | \$19,616,970 | \$21,340,234 | \$19,582,239 | \$22,955,298 |
| Franchise Fees | \$3,527,000 | \$5,052,006 | \$5,092,510 | \$3,987,007 | \$4,504,778 | \$4,484,301 | \$4,560,000 |
| Utility Taxes | \$9,319,512 | \$10,561,528 | \$10,641,034 | \$11,135,662 | \$10,467,536 | \$10,164,410 | \$10,128,036 |
| License, Fees & Permits | \$1,726,965 | \$1,472,823 | \$1,600,762 | \$1,805,348 | \$1,857,004 | \$1,819,930 | \$1,950,000 |
| Intergovernmental Revenue - State | \$9,536,272 | \$8,834,599 | \$8,663,603 | \$9,082,130 | \$9,479,182 | \$9,891,376 | \$10,313,046 |
| Shared Revenues: Other | \$230,159 | \$60,074 | \$158,082 | \$147,746 | \$3,360,717 | \$136,700 | \$150,000 |
| Interfund Transfers | \$3,241,623 | \$1,952,023 | \$2,237,663 | \$1,408,810 | \$1,095,364 | \$1,085,745 | \$1,349,358 |
| Public Safety | \$410,927 | \$795,309 | \$1,072,430 | \$1,172,110 | \$1,178,160 | \$1,179,450 | \$1,130,485 |
| Culture & Recreation Fees | \$939,405 | \$1,662,034 | \$2,775,828 | \$2,766,429 | \$3,376,407 | \$4,521,828 | \$4,773,647 |
| Fines and Forfeitures | \$285,000 | \$1,894,072 | \$3,338,302 | \$3,585,730 | \$4,092,006 | \$4,943,546 | \$5,163,871 |
| Interest & Misc. | \$3,707,046 | \$1,413,593 | \$2,164,244 | \$2,072,192 | \$2,114,689 | \$2,009,019 | \$1,790,000 |
| Grants & Loans | \$15,352 | \$8,695,697 | \$3,578,188 | \$1,277,768 | \$1,112,039 | \$4,374,969 | \$1,311,000 |
| Fund Balance Forward | \$7,617,632 | \$10,844,070 | \$9,588,604 | \$7,551,866 | \$12,823,884 | \$11,121,828 | \$11,121,828 |
| Re-appropriated Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL REVENUE | \$68,000,444 | \$77,077,983 | \$73,404,760 | \$65,609,768 | \$75,802,500 | \$75,315,341 | \$76,696,569 |

Analysis

In FY-13 Council adopted the roll-back rate of 6.3620. Unfortunately, the final taxable value reported by the Property Appraiser Office (in July 2013) indicated a decrease of 4.8% compared to the preliminary value released in July 2013. This is a decrease of approximately \$929,571 in revenue. The FY 13-14 budget is proposed at the millage rate of 6.9363 which includes the funding of an additional 10 police officers.

The increase in General Fund fund balance is attributed to the CITT settlement with Miami-Dade County in FY-12, of which the settlement amount replenished the expenses in the General Fund for transportation related capital projects.

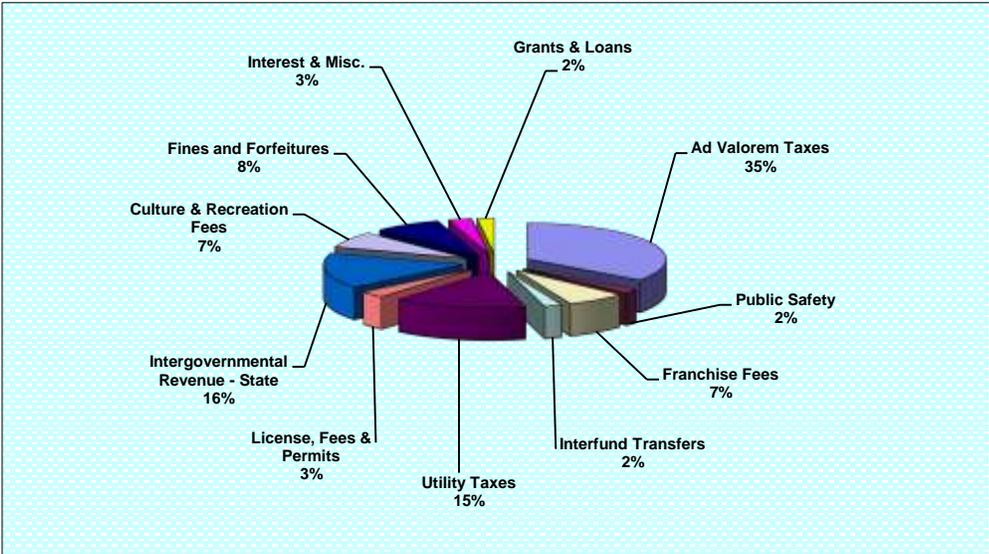
City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

Revenue Overview



General Fund Revenue by Source

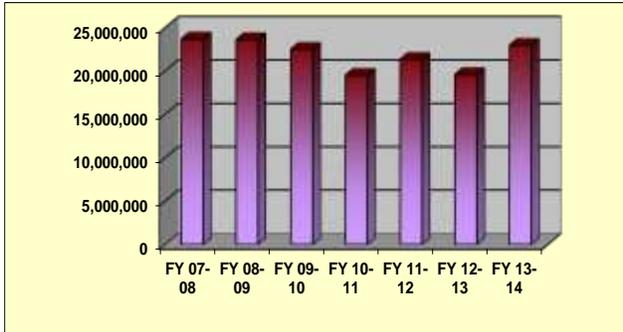


City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

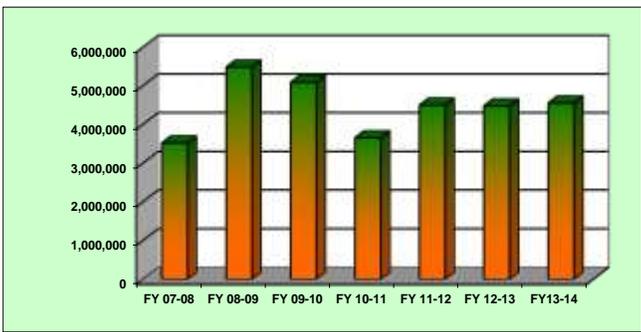
Major Revenues

Ad Valorem Tax Receipts History



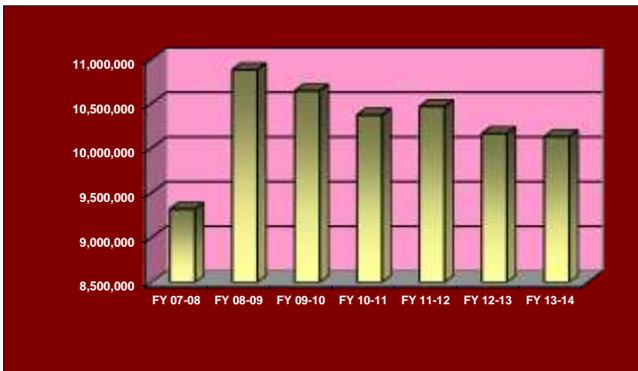
FY-05 was the City's first year to levy property taxes. In FY 10-11 and FY 12-13, the taxes are lower than previous years which are attributed to decrease in property values between the preliminary and the final taxable value provided by the Property Appraiser Office. FY 13-14 is levied at 6.9363 mills to provide 10 additional officers

Franchise Fee Receipts History



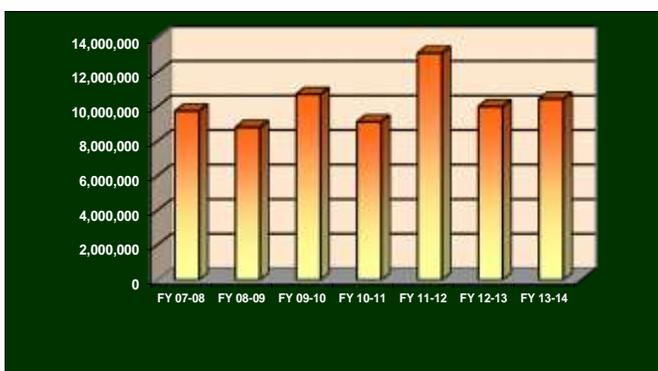
Franchise fees include electric, gas, water and solid waste. They are collected by the private utility and remitted to the City. Reduction in FY 10-11 was attributed to a one-time rebate of the FPL franchise fees imposed by the Public Service Commission.

Utility Tax Receipts History



The Utility tax is a charge on various public utilities serving the City's residents. The City receives its electric taxes through Miami-Dade County which first deducts the City's pro-rata share of pre-incorporation County bond debt service. The City is served by three water utilities: Opa Locka, Miami-Dade County and North Miami Beach. Also included in this category is the Communication Service Tax. The decline in the past two years of revenue is attributed to legislative changes.

Intergovernmental Revenue Receipts History



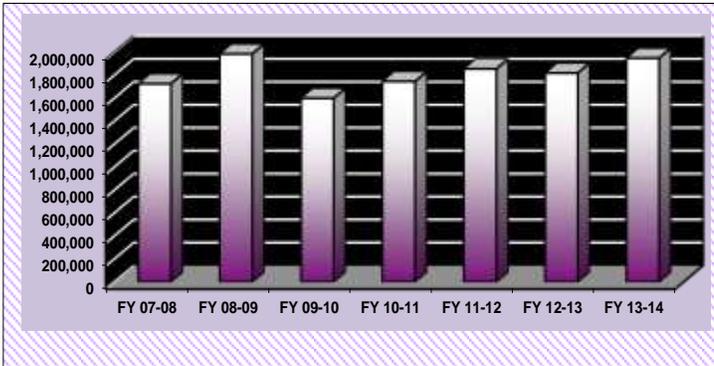
Next to property and Utility taxes, intergovernmental revenues are the City's largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 73% of which stays in General Fund and 27% goes to Transportation Fund by State law), and from the State Half-Cent Sales Tax. The increase in FY 11-12 is attributed to a settlement with Miami-Dade County for CITT revenue. A slight increase in FY-14 is predicted.

City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

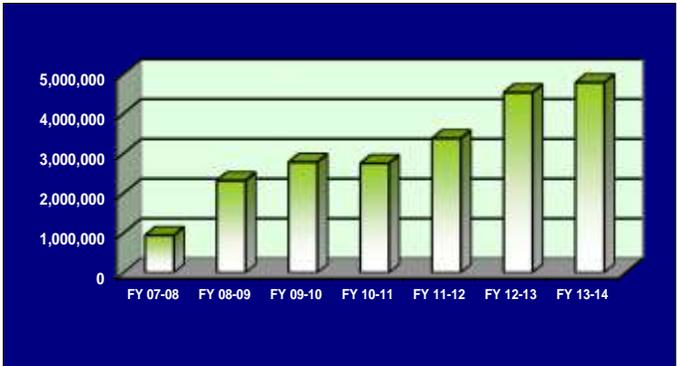
Major Revenues

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. These fees are fairly steady with only a small impact over the short run from economic changes. The FY-09 increases are due largely to increased business license enforcement. Revenue remains fairly steady. FY 13-14 is projecting a slight increase attributed to return of economy.

Cultural & Recreation Revenue History



Revenues received from recreation events, special events and facilities are generally very steady and predictable. A grant received in FY-08 caused the illustrated spike. Fees cover less than 15% of the cost to run the Parks and Recreations Department. FY-12-13 revenues were up significantly due to the financial success of ticket sales to the City's annual Jazz Festival.

Analysis

Many of the City's revenues are estimated by agencies outside of the City such as the State of Florida and Miami-Dade County. We have found these to be of varying quality. The County provides us with the preliminary estimate for property tax on June 1st each year. This is subject to change on July 1st when the final estimate is provided. The State requires that cities assume only 95% of the estimate for budgeting purposes. Actual collection rates by the County have ranged from 96% to 98%.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

LEGISLATIVE DEPARTMENT

Mission

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

Staffing Levels

Authorized Positions

Fiscal Year 2012-2013 _____ F.T.E. _____

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

Authorized Positions

Fiscal Year 2013-2014 _____ F.T.E. _____

No Authorized Positions



City Council

Accomplishments, Goals and Objectives

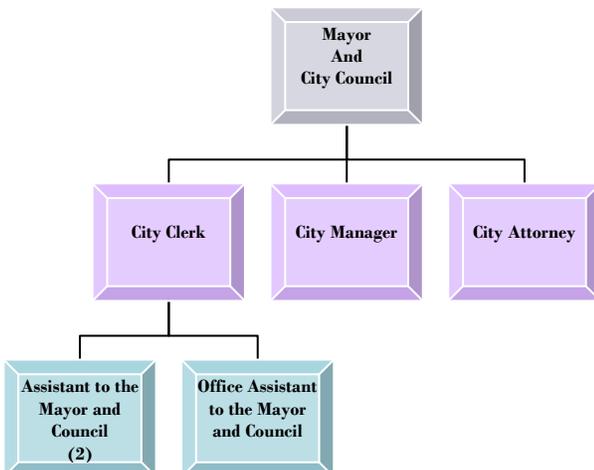
FY 12-13 Major Accomplishments

- Completed Strategic Planning sessions with consultant.
- Started CRA evaluation process.
- Initiate the process of the Decade Recreation Bond.

FY 13-14 Goals and Objectives

- Establish CRA.
- Pass Recreation G.O. Bond program.
- Ensure smooth transition of City Manager.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

LEGISLATIVE DEPARTMENT

Department Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$242,219 | \$290,351 | \$332,010 | \$172,533 | \$172,082 | \$165,179 | \$172,600 |
| Operating Expenses | \$183,973 | \$285,077 | \$344,517 | \$217,143 | \$197,102 | \$233,537 | \$405,222 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$426,192 | \$575,428 | \$676,527 | \$389,676 | \$369,184 | \$398,715 | \$577,822 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 2 | 2 | 3 | 0 | 0 | 0 | 0 |
| 4. Operating Budget | \$426,192 | \$575,428 | \$676,527 | \$389,676 | \$369,184 | \$398,715 | \$577,822 |
| Service Quantity | | | | | | | |
| 5. # Council Meetings | 33 | 33 | 35 | 33 | 33 | 33 | 33 |
| 6. # Special Events | 11 | 11 | 11 | 5 | 4 | 4 | 4 |
| 7. # Agenda Items | 200 | 200 | 225 | 133 | 275 | 300 | 300 |
| Efficiency Measures | | | | | | | |
| 8. # Public Comments | 276 | 360 | 356 | 300 | 250 | 100 | 100 |
| Effectiveness Measures | | | | | | | |
| 9. Average Council Meeting length | 3.0 hours | 2.5 hours | 2.5 hours | 2.5 hours | 2.5 hours | 1.5 hours | 1.5 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 with economic development ventures, and dealing with policy issues surrounding the current housing crisis.

The completion of the City Hall project as well as the education of the public on the Parks & Recreation General Obligation Bond proposal will be priorities of the Council for FY 2014

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

OFFICE OF THE CITY MANAGER

Mission

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

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|------------------------|------------|
| City Manager | 1 |
| Assistant City Manager | 2 |
| Executive Secretary | 1 |
| Grant Administrator | .7 |
| Sub-Total | 4.7 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-------------------------------|------------|
| City Manager | 1 |
| Assistant City Manager | 2 |
| Special Project Administrator | .5 |
| Executive Secretary | 1 |
| Grant Administrator | .7 |
| Sub-Total | 5.2 |

Accomplishments, Goals and Objectives

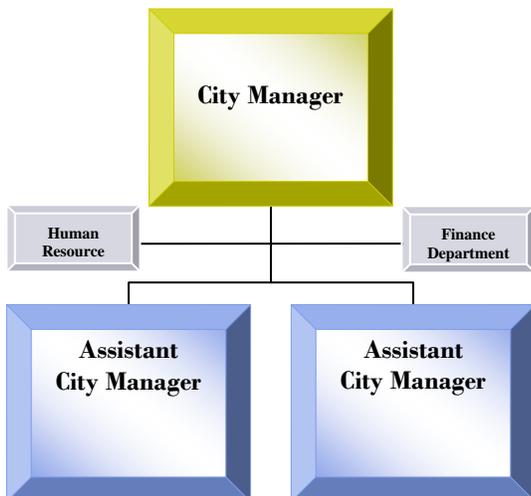
FY 12-13 Accomplishments

- Awarded the Governmental Finance Officers Association's Distinguished Budget Award for FY 12-13 for the seventh year in a row.
- Lower Crime rate by 10%
- Purchase Florida Art collection for the new City Hall.

FY 13-14 Goals and Objectives

- Secure the G.F.O.A. Distinguished Budget Award for the FY-14 budget, the Financial Reporting Award and the Popular Financial Reporting for the FY 13 audit.
- Complete construction of the new City Hall.
- Secure additional police grants.
- Complete union negotiations with both unions.
- Sell one of the City’s economic development properties.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

OFFICE OF THE CITY MANAGER

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$930,330 | \$1,027,030 | \$974,689 | \$941,168 | \$851,862 | \$792,958 | \$1,134,400 |
| Operating Expenses | \$47,233 | \$107,683 | \$55,654 | \$41,553 | \$112,294 | \$188,395 | \$55,370 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$977,563 | \$1,134,713 | \$1,030,343 | \$981,721 | \$964,156 | \$981,353 | \$1,189,770 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 5 | 5 | 6 | 6 | 5 | 4.7 | 5.2 |
| 4. Operating Budget | \$977,568 | \$1,134,713 | \$1,030,343 | \$981,721 | \$964,156 | \$981,353 | \$1,189,770 |
| Service Quantity | | | | | | | |
| 5. # Council Meetings | 33 | 33 | 33 | 33 | 33 | 33 | 33 |
| 6. # Community Meetings | 10 | 12 | 9 | 12 | 18 | 14 | 12 |
| 7. # FTE Supervised | 504 | 544 | 582 | 554 | 540 | 538 | 546 |
| Efficiency Measures | | | | | | | |
| 8. # Major Initiatives | 12 | 14 | 10 | 7 | 8 | 6 | 7 |
| 9. \$ Grants Received | \$2,500,000 | \$6,800,000 | \$11,560,000 | \$2,662,000 | \$9,828,379 | \$1,300,000 | \$1,000,000 |
| Effectiveness Measures | | | | | | | |
| 10. % Gen. Fund Rev. Collected | 105.0% | 102.0% | 100% | 91% | 109% | 100% | 100% |
| 11. Council Evaluation (Max4) | 3.365 | 3.466 | n/a | n/a | n/a | n/a | n/a |

Analysis

The Office of the City Manager does not deliver traditional services. Evaluation of the activities of the Department is somewhat subjective. The completion of the City Hall Complex project and promoting positive image of the City are the major goals for FY 2014.

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

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

MEDIA AND EVENTS DIVISION

Mission

This division is to serve as the primary link of communication between the City, the news media and the public by providing timely, dynamic, creative, and comprehensive communications. Through our events services, we aim to enhance the vitality of the City and the quality of life for all citizens, visitors and artists by offering cultural activities that provide entertaining, engaging and enriching experiences for all.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|--------------------------------------|----------|
| Events and Media Specialist - Media | 1 |
| Events and Media Specialist - Events | 1 |
| Administrative Assistant | 1 |
| Sub-Total | 3 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-----------------------------|----------|
| Public Relations Specialist | 1 |
| Events Specialist | 1 |
| Sub-Total | 2 |



2013 Jazz in the Gardens

Accomplishments, Goals and Objectives

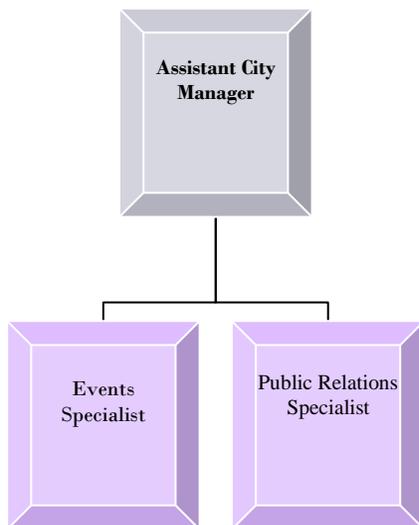
FY 12-13 Accomplishments

- Produced and presented 8 special events, including 8th annual Jazz in the Gardens with over 60,000 attendees.
- Launched City’s new brand - Cultivating Possibilities.
- Launched events and initiatives highlighting the City’s 10th Anniversary

FY 13-14 Goals and Objectives

- Launch social media initiative.
- Increase visibility of City’s new brand
- Produce monthly newsletter/newspaper geared towards City residents and businesses

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

MEDIA AND EVENTS DIVISION

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$151,266 | \$207,046 | \$219,995 | \$211,506 | \$174,363 | \$102,073 | \$125,343 |
| Operating Expenses | \$1,764,551 | \$1,981,904 | \$2,501,021 | \$2,371,000 | \$2,506,159 | \$3,032,485 | \$3,121,790 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$1,915,817 | \$2,188,950 | \$2,721,016 | \$2,582,506 | \$2,680,522 | \$3,134,558 | \$3,247,133 |
| TOTAL CITY MANAGER | \$2,893,380 | \$3,323,663 | \$3,751,359 | \$3,565,227 | \$3,644,678 | \$4,115,911 | \$4,436,903 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. | 20 Sq. Miles | 20 Sq. Miles | 20 Sq. Miles | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 3 | 3 | 4 | 3 | 3 | 3 | 2 |
| 4. Operating Budget | \$1,915,817 | \$2,188,950 | 2,721,016 | 2,582,506 | \$2,680,522 | \$3,134,558 | \$3,247,133 |
| Service Quantity | | | | | | | |
| 5. # Special Events | 11 | 11 | 11 | 5 | 4 | 8 | 7 |
| 6. All Event Attendance | 18,000 | 50,000 | 60,000 | 46,000 | 60,000 | 65,000 | 70,000 |
| Efficiency Measures | | | | | | | |
| 7. % Attend. change | 43% | 117% | 20% | (14)% | 41% | 8.3% | 7.8% |
| 8. Sponsorship \$ | \$300,000 | \$500,000 | \$580,000 | \$355,000 | 350,000 | 540,000 | 700,000 |
| Effectiveness Measures | | | | | | | |
| 9. Net Cost/attendee | \$111.27 | \$49.53 | \$45.35 | \$56.14 | \$41.23 | \$48.22 | \$46.38 |
| 10. Newsletter subscribers | n/a | 400 | 800 | 12,000 | 40,000 | 40,000 | 80,000 |
| 11. Cost per resident | | \$19.89 | \$24.47 | \$23.53 | \$25.01 | \$29.27 | \$30.30 |

Analysis

The Media and Events Division was especially busy in FY-13. The highlights of this year include the Jazz in the Gardens event drawing over 60,000 attendees and the City's 10th Anniversary celebration. Restructuring the Division's positions and launching social media platforms will allow for greater visibility and access.

City of Miami Gardens

FY 2013-2014 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 passport services.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|--------------------------|--------|
| City Clerk | 1 |
| Deputy City Clerk | 1 |
| Administrative Assistant | 5 |
| Sub-Total | 7 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|----------------------------------|--------|
| City Clerk | 1 |
| Deputy City Clerk | 1 |
| Executive Secretary to the Mayor | 1 |
| Data Entry Clerk | .5 |
| Administrative Assistant | 4 |
| Legislative Aide to the Mayor | 1 |
| Sub-Total | 8.5 |

Accomplishments, Goals and Objectives

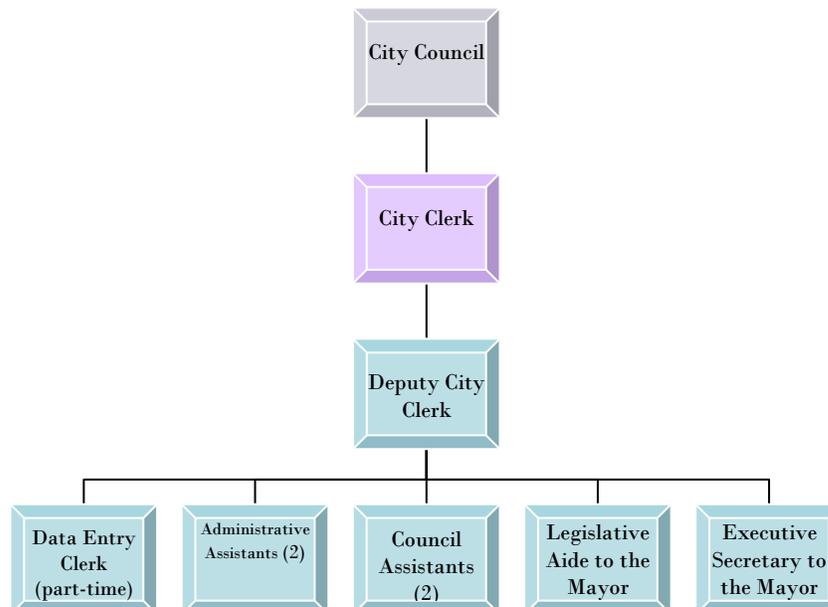
FY 12-13 Accomplishments

- Implement passport picture service
- Conducted August 14, 2012 general election and November 11//6/2012 run-off election.
- Increased passport applications by 100%.
- Initiate customer service protocol training

FY 13-14 Goals and Objectives

- Continue with scanning process of paper documents.
- Continue customer service & protocol training.
- Increase passport applications by 20%.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

OFFICE OF THE CITY CLERK

Department Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$257,379 | \$317,167 | \$339,755 | \$529,344 | \$507,133 | \$519,716 | \$640,863 |
| Operating Expenses | \$58,288 | \$32,301 | \$59,269 | \$35,567 | \$81,999 | \$64,514 | \$77,700 |
| Capital Outlay | \$5,750 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$321,417 | \$349,468 | \$399,024 | \$564,911 | \$589,132 | \$584,230 | \$718,563 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,167 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. | 20 Sq. Miles | 20 Sq. Miles | 20 Sq. Miles | 20 Sq. | 20 Sq. Miles |
| 3. # FTE Employees | 4 | 4 | 4 | 7 | 7 | 7 | 8.5 |
| 4. Operating Budget | \$321,417 | \$349,468 | \$399,024 | \$564,911 | \$589,132 | \$584,230 | \$718,563 |
| Service Quantity | | | | | | | |
| 5. Agenda Prepared | 33 | 33 | 33 | 33 | 33 | 36 | 36 |
| 6. # Pages Minutes | 500 | 510 | 600 | 350 | 250 | 211 | 250 |
| 7. # Contracts | 50 | 55 | 55 | 30 | 39 | 68 | 65 |
| 8. # Proclamations | 50 | 50 | 25 | 20 | 20 | 20 | 20 |
| Efficiency Measures | | | | | | | |
| 9. % Minutes 30 days | 100% | 100% | 96% | 100% | 100% | 100% | 100% |
| 10. # Minutes Errors | 5 | 5 | 1 | 1 | 0 | 0 | 0 |
| 11. % Agendas on time | | 100% | 100% | 100% | 100% | 100% | 100% |
| Effectiveness Measures | | | | | | | |
| 12. Council's rating | Outstanding | Outstanding | Outstanding | Outstanding | Outstanding | Outstanding | Outstanding |

Analysis

The City Clerk's office continues to be active with its Passport Application Process. Raising awareness of the City's designation as a Passport Processing Facility generated revenue of over \$90,000 which equates to more than 3,600 individuals processed. The implementation of providing passport picture service also increased the revenue for FY 12-13.

For FY 14, the City Clerk's Office will also coordinate and provide staffing for the Red Light Camera hearings and the False Alarm special master hearing. At present, there are 4 passport agents trained to accept passport applications, but these staff also have other assigned duties and responsibilities.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

FINANCE DEPARTMENT

Mission

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

Staffing Level

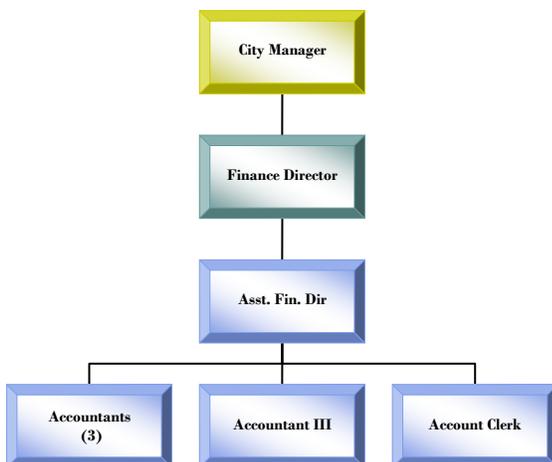
Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|---------------------------|----------|
| Finance Director | 1 |
| Asst. Fin. Dir/Controller | 1 |
| Grants Accountant | 1 |
| Accountant II | 2 |
| Accountant II (Payroll) | 1 |
| Account Clerk | 1 |
| Sub-Total | 7 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-----------------------|----------|
| Finance Director | 1 |
| Asst. Fin. Director | 1 |
| Accountant III | 1 |
| Accountant II | 2 |
| Accountant I | 1 |
| Account Clerk | 1 |
| Sub-Total | 7 |

Organization Chart



Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

- Received from G.F.O.A the Comprehensive Annual Financial Award and the Popular Annual Financial Reporting.
- Issuance of \$3.7 lease purchase agreement for the purchase of vehicles.
- Set up reconciliation procedures of all grants reimbursements to ensure general ledger and project accounting are reconciled prior to any reimbursement.
- Issued RFP and award contract to a new auditing firm for FY 2013 annual financial audit.

FY 13-14 Goals and Objectives

- To secure GFOA awards for the FY 2013 C.A.F.R. and Popular Annual Financial Report.
- Perform audit in Police Department cash processing and provide recommendation should weaknesses be identified.
- Work with Property Appraiser's Office in detecting Homestead fraud and to confirm property values for any properties that have been sold.
- Update Finance Policies and Procedures Manual.
- Refinance two of the City's taxable bonds prior to balloon payment requirements.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

FINANCE DEPARTMENT

Department Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$513,358 | \$611,607 | \$634,226 | \$608,153 | \$526,595 | \$516,411 | \$628,340 |
| Operating Expenses | \$99,639 | \$108,168 | \$97,449 | \$87,832 | \$67,399 | \$82,558 | \$81,953 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL FINANCE | \$612,997 | \$719,775 | \$731,675 | \$695,985 | \$593,994 | \$598,969 | \$710,293 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,1771 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. |
| 3. # FTE Employees | 7 | 7 | 7 | 7 | 6.5 | 7 | 7 |
| 4. Operating Budget | \$612,997 | \$719,775 | \$731,675 | \$685,985 | \$593,994 | \$598,969 | \$710,293 |
| Service Quantity | | | | | | | |
| 5. Invoices Processed | 13,198 | 14,722 | 14,591 | 14,035 | 13,822 | 14,000 | 14,000 |
| 6. Checks Processed | 4,265 | 7,697 | 8,395 | 8,218 | 8,431 | 8,000 | 8,000 |
| 7. # Bond Issues | 1 | 3 | 1 | 2 | 0 | 1 | 3 |
| 8. # Grants Managed | 8 | 40 | 35 | 32 | 26 | 20 | 20 |
| Efficiency Measures | | | | | | | |
| 9. Cost per invoice/ck | \$6.97 | \$8.72 | \$9.55 | \$9.96 | \$7.96 | \$7.00 | \$7.00 |
| 10. Invoice Turnaround | 14 days | 10 days | 10 days |
| 11. # Checks Voided | 240 | 206 | 121 | 89 | 169 | 80 | 80 |
| Effectiveness Measures | | | | | | | |
| 12. G.O. Bond Rating | n/a | n/a | A | A | A | A | A |
| 13. GFOA Budget Award | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 14. GFOA Finance Award | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 15. GFOA Peoples Award | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 16. # Audit Comments | 1 | 6 | 3 | 0 | 0 | 0 | 0 |

Analysis

The Finance Department functioned with one less staff for nearly the full year during FY13. The Department has restructured and implemented procedures to ensure all grant reimbursements are filed in a timely manner as well as reconciling to the General Ledger. Any expenses that are not eligible for reimbursement will be expensed in the General Fund.

The Department has issued 3 Request for Proposals in FY 2013 engaging a new external auditor, GASB 45 valuation and the issuance of a \$3.7 million master lease agreement for the purchase of police vehicles and equipment.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

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

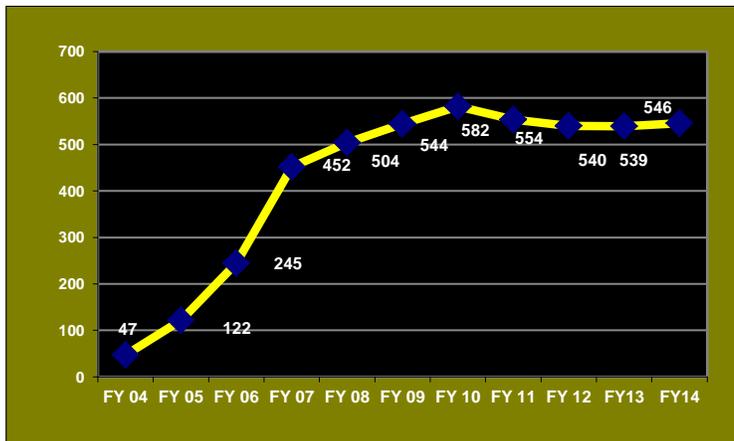
Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|------------------------------------|----------|
| Human Resources Director | 1 |
| Assistant Human Resources Director | 1 |
| Risk Management Administrator | 1 |
| Human Resources Analyst | 3 |
| Benefits Coordinator | 1 |
| Human Resources Assistant | 1 |
| Sub-Total | 8 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|------------------------------------|----------|
| Human Resources Director | 1 |
| Assistant Human Resources Director | 1 |
| Risk Management Administrator | 1 |
| Human Resources Analyst | 3 |
| Benefits Coordinator | 1 |
| Training Specialist | 1 |
| Human Resources Assistant | 1 |
| Sub-Total | 9 |

History of Full-Time Equivalent Positions



Accomplishments, Goals and Objectives

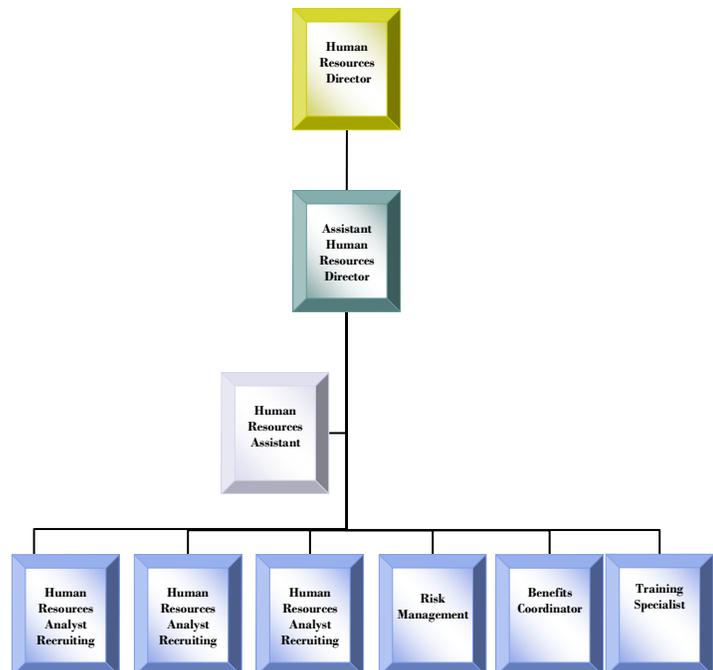
FY 12-13 Major Accomplishments

- Implementation of 2012 Health Care Reform Compliance.
- Update job descriptions.

FY 13-14 Goals and Objectives

- Develop training program for Customer First service delivery
- Online application service for applicants.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

HUMAN RESOURCES DEPARTMENT

Department Budget

Expenses

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$515,892 | \$646,230 | \$718,403 | \$739,713 | \$663,033 | \$720,672 | \$814,976 |
| Operating Expenses | \$201,502 | \$166,254 | \$103,902 | \$50,991 | \$83,603 | \$106,588 | \$100,800 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$717,394 | \$812,484 | \$822,305 | \$790,704 | \$746,636 | \$827,260 | \$915,776 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 8 | 9 | 9 | 8 | 8 | 8 | 9 |
| 4. Operating Budget | \$717,394 | \$812,484 | \$822,305 | \$790,704 | \$746,636 | \$827,260 | \$915,776 |
| Service Quantity | | | | | | | |
| 5. # Employees Processed | 377 | 200 | 119 | 34 | 68 | 92 | 50 |
| 6. # Applications Received | 5,131 | 2,010 | 4,944 | 2,892 | 2,058 | 2,386 | 2,000 |
| 7. # Liability Claims Filed | 81 | 75 | 254 | 252 | 265 | 306 | 250 |
| 8. # Disciplinary Actions | 80 | 85 | 42 | 29 | 20 | 19 | 20 |
| 9. # Total City Employees | 519 | 540 | 585 | 574 | 560 | 583 | 590 |
| Efficiency Measures | | | | | | | |
| 10. # City Employees per Staff | 65 | 60 | 65 | 72 | 70 | 73 | 65 |
| 11. \$ cost per Employee | \$1,382 | \$1,505 | \$1,405 | \$1,377 | \$1,341 | \$1,418 | \$1,408 |
| Effectiveness Measures | | | | | | | |
| 12. Turnover Rate | 5.0% | 3.5% | 2.9% | 2.9% | 11.0% | 9.0% | 9% |
| 13. Worker's Comp Claims Pd. | \$67,085 | \$50,000 | \$196,073 | \$128,993 | \$143,510 | \$218,921 | \$200,000 |
| 14. Loss Ratio Worker's Comp | .325 | .25 | 1.101 | 1.2 | .88 | .88 | .88 |
| 15. Total Claims Paid | \$116,088 | \$100,075 | \$467,477 | \$326,800 | \$300,000 | \$414,706 | \$300,000 |

Analysis

The Department focus for FY 13-14 will be to develop a comprehensive "customer first" training program for employees. Additionally, other training programs will be developed to address issues related to supervision, and other federal and state employment law compliance topics. Collective bargaining will continue with the Police Benevolent Association and the Federation of Public employees.

City of Miami Gardens

**FY 2013-2014 Annual Budget
General Fund**

OFFICE OF THE CITY ATTORNEY

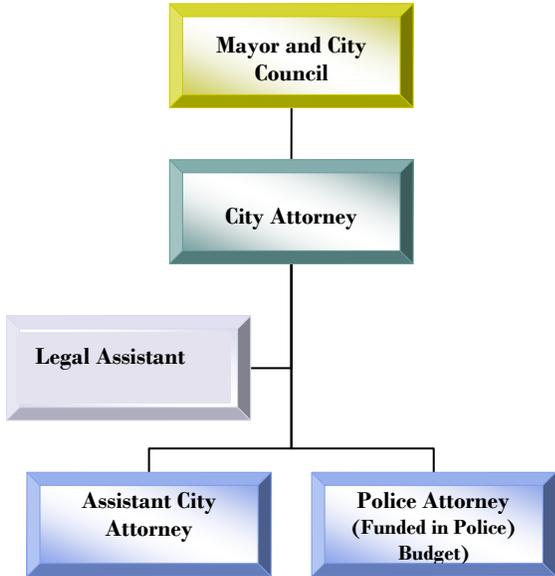
Mission

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

Staffing Level

| Authorized Positions Fiscal Year 2012-2013 | F.T.E. |
|---|----------|
| City Attorney | 1 |
| Assistant City Attorney | 1 |
| Legal Assistant | 1 |
| Sub-Total | 3 |

| Authorized Positions Fiscal Year 2013-2014 | F.T.E. |
|---|----------|
| City Attorney | 1 |
| Assistant City Attorney | 1 |
| Legal Assistant | 1 |
| Sub-Total | 3 |



Accomplishments, Goals and Objectives

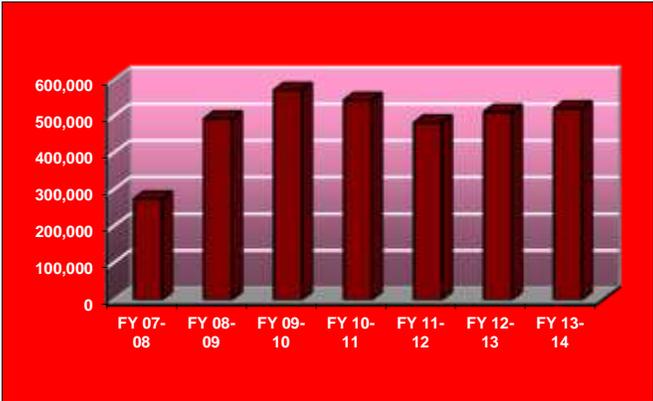
FY 12-13 Accomplishments

1. Recognized by American Lawyer Media & Martindale-Bubbell as a “2013 Top Rated Lawyer in Land Use and Zoning”
2. Reached a successful settlement in the Judson litigation
3. Successfully obtained the transfer of roadway needed for the City Hall project without compensation.

FY 13-14 Goals and Objectives

1. Representation of the City Council in union negotiations with all bargaining agents.
2. Transition of new Red Light Camera program.
3. Work with City staff and City Council for a successful transition to the new City Hall.

History of Legal Expenses



City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

OFFICE OF THE CITY ATTORNEY

Departmental Budget

Expenses

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$0 | \$64,236 | \$464,222 | \$448,628 | \$427,016 | \$447,283 | \$470,890 |
| Operating Expenses | \$275,213 | \$429,836 | \$107,587 | \$99,007 | \$56,100 | \$65,017 | \$50,480 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$275,213 | \$494,072 | \$571,809 | \$544,635 | \$483,116 | \$512,300 | \$521,370 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 0 | 0 | 3 | 3 | 3 | 3 | 3 |
| 4. Operating Budget | \$275,213 | \$494,072 | \$571,809 | \$544,635 | \$483,116 | \$512,300 | \$521,370 |
| Service Quantity | | | | | | | |
| 5. # Contracts | n/a | n/a | 150 | 30 | 80 | 100 | 100 |
| 6. # Gen. Litigation | n/a | n/a | 100-150 | 100-150 | 100-150 | 100-150 | 100-150 |
| 7. # Resolutions | n/a | n/a | 240 | 115 | 200 | 80 | 80 |
| 8. # Ordinances | n/a | n/a | 40 | 18 | 18 | 20 | 20 |
| Efficiency Measures | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

Analysis

During Fiscal Year 2012-2013, the City reached a successful settlement in the Judson Litigation. Our office also obtained the transfer of roadway needed for the City hall project without the City having to pay any compensation. We continued to handle litigation on behalf of the City that related from everything from foreclosures to contractual disputes and resolved many matters without the need for litigation. Along with the Clerk and City Manager, we created a new Orientation Program for incoming members of the City Council. We also successfully transitioned a new Red light camera program. In the upcoming year we will work with City staff and the City Council for a successful transition to the new City Hall.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE ADMINISTRATIVE DIVISION

Mission

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

Staffing Level

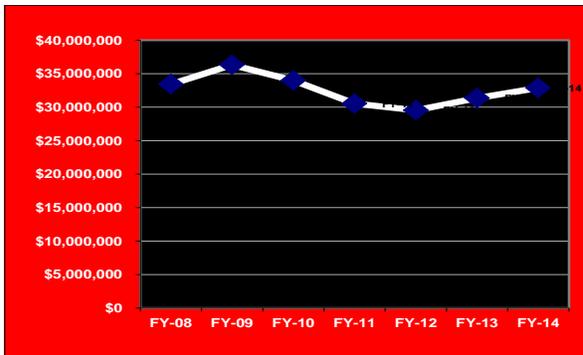
Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|--------------------------|-----------|
| Chief of Police | 1 |
| Deputy Chief of Police | 1 |
| Captain | 1 |
| Police Officers | 2 |
| Sergeant | 3 |
| Police Legal Advisor | 1 |
| Management Analyst | 1 |
| Victims Advocate | 1 |
| Executive Secretary | 1 |
| Administrative Analyst | 2 |
| Administrative Assistant | 1 |
| Sub-Total | 15 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|--------------------------|-----------|
| Chief of Police | 1 |
| Deputy Chief of Police | 1 |
| Captain | 1 |
| Sergeant | 3 |
| Police Legal Advisor | 1 |
| Management Analyst | 1 |
| Executive Secretary | 1 |
| Administrative Analyst | 2 |
| Administrative Assistant | 1 |
| Sub-Total | 12 |

Police Budget History



Accomplishments, Goals and Objectives

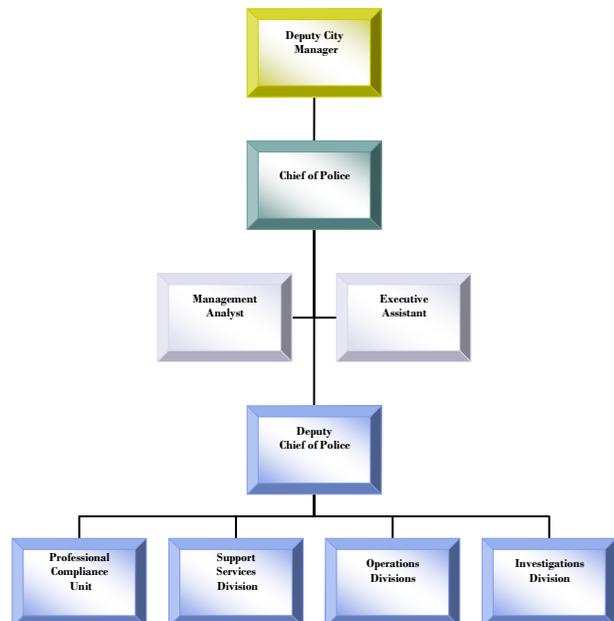
FY 12-13 Accomplishments

- Completed hiring for COPS Grant. Successfully employed 10 post 9/11 veterans
- Engaged in partnerships with social service and law enforcement partners to serve victims and target criminal organizations.
- Reduced part One crimes by 10.6%

FY 13-14 Goals and Objectives

- Apply for the 2013 COPS Hiring Program Grant
- Reduce Gun Violence Crimes by 5% through the use of Shotspotter.
- Increase Community Participation in Crime reduction through the Citizens on Patrol Program, Neighborhood Watch and Community Events such as Walking One Stop.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE ADMINISTRATIVE DIVISION

Division Budget

Expenses

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Personnel Services | \$21,679,291 | \$28,778,870 | \$31,568,088 | \$29,671,873 | \$28,748,906 | \$28,902,550 | \$29,651,375 |
| Operating Expenses | \$10,434,370 | \$3,772,638 | \$3,520,342 | \$431,977 | \$327,854 | \$407,984 | \$644,956 |
| Capital Outlay | \$2,199,260 | \$41,635 | \$132,217 | \$106,616 | \$0 | \$385,104 | \$45,000 |
| TOTAL DIVISION | \$34,312,921 | \$32,593,143 | \$35,220,647 | \$30,210,466 | \$29,076,760 | \$29,695,638 | \$30,341,331 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 198 | 9 | 9 | 42 | 12 | 15 | 12 |
| 4. Operating Budget | \$34,312,921 | \$32,593,143 | \$35,220,647 | \$30,210,466 | \$29,076,760 | \$29,695,638 | \$30,341,331 |
| Service Quantity | | | | | | | |
| 5. Community Events | 7 | 12 | 16 | 15 | 16 | 20 | 20 |
| 6. Total Crime Watches | 3 | 25 | 30 | 36 | 37 | 35 | 35 |
| 7. IA Investigations | 18 | 23 | 14 | 16 | 18 | 11 | 11 |
| Efficiency Measures | | | | | | | |
| 8. New Crime Watches | 0 | 22 | 5 | 6 | 7 | 0 | 0 |
| 9. Grants Written | 4 | 8 | 7 | 5 | 7 | 5 | 5 |
| Effectiveness Measures | | | | | | | |
| 10. Officer Retention | 85% | 90% | 92% | 95% | 90% | 95% | 95% |
| 11. Part I Crime Reduction | 20% | 15% | 3.9% | 1.3% | 3.8% | 10% | 10% |
| 12. Citizen Complaints | 23 | 11 | 25 | 4 | 17 | 5 | 5 |

The Administrative Division continues to focus on the hiring of personnel in compliance with our current hiring practices and COPS Grant guidelines. The Division is maintaining current mandatory retraining requirements and engaging in supplemental training to ensure Department personnel are updated and engaged in the latest practices in law enforcement. The Professional Compliance Unit is tasked with maintaining all Departmental records and vigorously investigates complaints received internally and externally.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE OPERATIONS DIVISION

Mission

The Operations Division is the largest and most visible division within the Miami Gardens Police Department. It is responsible for providing day-to-day police services to citizens, businesses, and visitors of the City of Miami Gardens. This division is responsible for Road Patrol, Traffic Enforcement, Canine, Community Liaison Officers and the GREAT Program.

The primary mission of the Operations Division is to carry out proactive problem oriented policing, respond to calls for service, traffic enforcement, and conduct preliminary investigations. The newly instituted mission of the Division is to proactively work with the community to address crime trends, quality of life issues, and problem solve with social services, criminal justice, and faith based partners, with the ultimate goal of "Building a Safer Community".

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|--------------------------|------------|
| Captain | 4 |
| Sergeant | 12 |
| Police Officer | 85 |
| Administrative Assistant | 1 |
| Community Service Aide | 8 |
| Sub-Total | 110 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|--------------------------|------------|
| Major | 1 |
| Captain | 4 |
| Sergeant | 17 |
| Police Officer | 110 |
| Traffic Assistant | 1 |
| Administrative Assistant | 1 |
| Community Service Aide | 9 |
| Sub-Total | 143 |



Accomplishments, Goals and Objectives

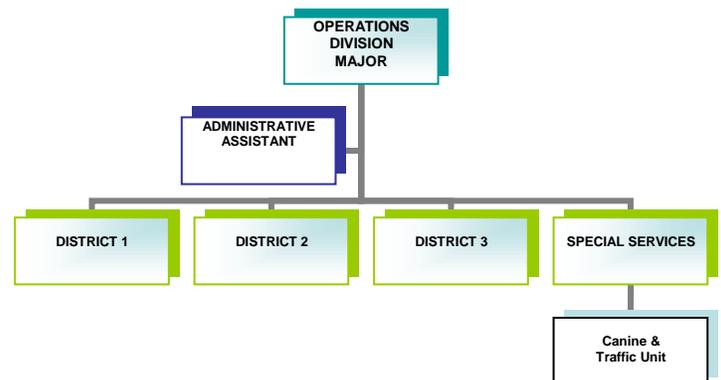
FY 12-13 Accomplishments

- 10.6 % Reduction of crime
- 3.31 % Improvement in calls for service response time
- Implementation of an agency-wide Problem Oriented Policing strategy

FY 13-14 Goals and Objectives

- Institute a Predictive Policing program, utilizing readily available analytical computer solutions to provide specific geographical focus locations for patrol officers to thwart potential crimes, with the goal of reducing crime by 5%
- Implement a smart phone/web based anonymous crime reporting system
- Implement a pedestrian and bicyclist traffic safety campaign with the objective of reducing traffic fatalities by 20% of the projected 2013 figures
- Increase seat belt usage by 5%
- Reduce vehicle burglaries by 5%

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE OPERATIONS DIVISION

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | Under Admin. | Under Admin. |
| Operating Expenses | \$92,229 | \$151,429 | \$175,772 | \$27,170 | \$21,569 | \$18,500 | \$37,000 |
| Capital Outlay | \$0 | \$9,900 | \$42,400 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$92,229 | \$161,329 | \$218,172 | \$27,170 | \$21,569 | \$18,500 | \$37,000 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | n/a | 127 | 131 | 112 | 102 | 110 | 143 |
| 4. Operating Budget | \$92,229 | \$161,329 | \$218,172 | \$27,170 | \$21,569 | \$18,500 | \$37,000 |
| Service Quantity | | | | | | | |
| 5. Arrests | | 3,486 | 7,293 | 6,716 | 7,200 | 5,000 | 5,200 |
| 6. Traffic Citations | | 18,441 | 31,529 | 39,004 | 27,040 | 28,392 | \$48,000 |
| Efficiency Measures | | | | | | | |
| | n/a | | | | | | |
| 7. Calls per Officer | | 1,143 | 1,452 | 1,428 | 1,515 | 1,470 | 1,437 |
| 8. Arrests per 100,000 | | 3,135.7 | 6,646.3 | 6,120.4 | 6,205.7 | 4,545 | 4,727 |
| 9. Traffic Fines | | \$269,834 | \$206,487 | \$304,431 | \$454,922 | \$480,000 | \$500,000 |
| Effectiveness Measures | | | | | | | |
| | n/a | | | | | | |
| 10. Traffic deaths | | 15 | 10 | 11 | 9 | 12 | 8 |

Analysis

The upcoming fiscal year will be the first full year of the implementation of an agency-wide Community Policing Initiative. This newly enacted philosophy is expected to result in officers spending a greater amount of time on public and business interactions and increased special projects geared towards addressing root causes of on-going problems within the community. It will also result in additional City service, social services and faith based service providers assisting the community with problem solving efforts.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

Mission

The Miami Gardens Police Department's Investigation Division consists of two sections to combat crime in the City of Miami Gardens. The Special Investigations Section has five separate units that investigate specific crimes. The Homicide unit investigates all death cases. The Robbery Unit investigates all robbery cases. The Special Victims Unit investigates sexual crimes, child abuse, domestic violence, and tracks sexual offenders. The General Investigations Unit investigates minor persons and property crimes. The Special Operations Section consists of the Crime Suppression Team which targets violent offenders and career criminals, the Gang Unit which works proactively to reduce gang violence, and the Marshal's Task Force which tracks down violent felony offenders. The Crime Scene Unit, which collects and document evidence for future prosecution, and the Crime Analysis Unit, which identifies crime trends, are support units within the Division. The Victim's Advocate works with victims to obtain necessary services.

Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

- Burglaries and Robberies were reduced by 11%.
- Motor Vehicle Theft was reduced by 38%.
- One Hundred (100) firearms were seized for the fiscal year.
- A Victims Advocate has been added to the Division through a grant funding source and is assisting victims within the City of Miami Gardens offering a multitude of services.

FY 13-14 Goals and Objectives

- Increase clearance rate on all crime categories by 5%.
- Increase the homicide clearance rate by 10%.
- Increase the seizure of firearms by 10%.

Staffing Level

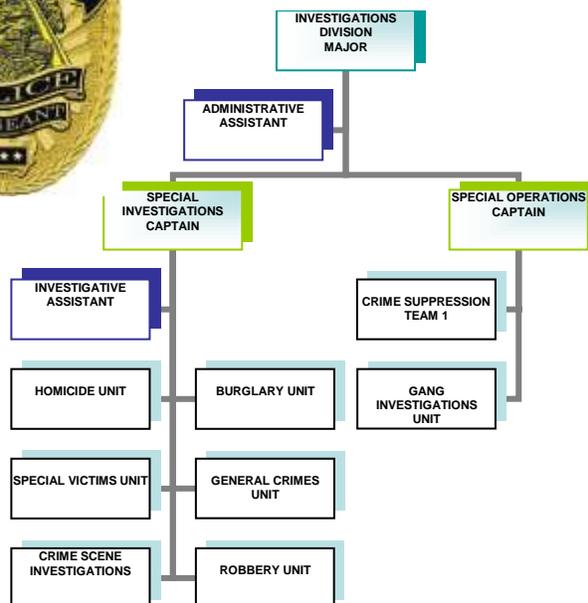
Authorized Positions Fiscal Year 2012-2013 F.T.E.

| | |
|--------------------------------|-----------|
| Major | 1 |
| Captain | 2 |
| Sergeant | 8 |
| Police Officer | 42 |
| Administrative Assistants | 1 |
| Crime Analyst | 1 |
| Crime Scene Supervisor | 1 |
| Crime Scene Technicians | 5 |
| <u>Investigative Assistant</u> | <u>1</u> |
| Sub-Total | 62 |



Authorized Positions Fiscal Year 2013-2014 F.T.E.

| | |
|--------------------------------|-----------|
| Major | 1 |
| Captain | 2 |
| Sergeant | 7 |
| Police Officer | 50 |
| Administrative Assistants | 1 |
| Victims Advocate | 1 |
| Crime Analyst | 1 |
| Crime Scene Supervisor | 1 |
| Crime Scene Technicians | 5 |
| <u>Investigative Assistant</u> | <u>1</u> |
| Sub-Total | 70 |



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

Division Budget

Expenses

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. |
| Operating Expenses | \$5,209 | \$308,586 | \$129,998 | \$83,593 | \$92,468 | \$81,777 | \$115,980 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$5,209 | \$308,586 | \$129,998 | \$83,593 | \$92,468 | \$81,777 | \$115,980 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | n/a | 88 | 74 | 69 | 64 | 62 | 70 |
| 4. Operating Budget | \$5,209 | \$308,586 | \$129,998 | \$83,593 | \$92,468 | \$81,777 | \$115,980 |
| Service Quantity | | | | | | | |
| 5. Investigations Assigned | | 4,593 | 7,355 | 4,360 | 3,927 | 4,224 | 4,700 |
| 6. Pro-active details | | 50 | 67 | 65 | 71 | 95 | 60 |
| Efficiency Measures | | | | | | | |
| | n/a | | | | | | |
| 7. Investigations/officer | | 97 | 138 | 155 | 126 | 124 | 138 |
| Effectiveness Measures | | | | | | | |
| | n/a | | | | | | |
| 8. Clearance Rate Part | | 10.7% | 22% | 16.8% | 48.5% | 44% | 46% |

Analysis

The Shotspotter implementation has led to the recovery and removal of more firearms from the streets of the City of Miami Gardens. The utilization of the AFIS machine, which allows us to conduct our own fingerprint forensic evidence without waiting on the Miami Dade Police Department lab, has assisted in a clearance rate of burglaries that is greater than the national average. Newly formed federal partnerships have led to an increase in long term cases that will reap rewards by attacking criminal organizations and street gangs within the City of Miami Gardens. The change in tactics by forming two distinct three person homicide teams will enhance cohesion, which should translate into a greater homicide clearance rate. Finally, the increase in the Crime Suppression Team and the tripling of the Gang Unit will have a direct impact on violent crime in the City of Miami Gardens.

City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

Mission

The Support Services Division is composed of the Property and Evidence Unit, the Records Unit, the Telecommunications Unit, the Quartermaster, and the Vehicle Fleet and Building Maintenance. The division effectively supports the mission of other departmental entities and the Department as a whole to effectively realize a reduction in crime and maximize the services provided by the Department to the citizenry.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|----------------------------------|-----------|
| Major | 2 |
| Captain | 1 |
| Sergeant | 5 |
| Police Officer | 23 |
| Administrative Assistant | 1 |
| Evidence Custodian | 2 |
| Community Service Aide | 3 |
| Traffic Assistant | 1 |
| Communications Manager | 1 |
| Senior Communications Supervisor | 2 |
| Communications Operators | 16 |
| Facilities Manager | 1 |
| Janitorial Crew Worker | 1 |
| Off-Duty Court Liaison | 1 |
| Records Supervisor | 1 |
| Records Clerks | 4 |
| Sub-Total | 65 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-------------------------------|-----------|
| Major | 1 |
| Captain | 1 |
| Police Officer | 1 |
| Administrative Assistant | 1 |
| Evidence Custodian | 2 |
| Community Service Aide | 1 |
| Telecommunications Manager | 1 |
| Telecommunications Supervisor | 2 |
| Telecommunicator | 16 |
| Facilities Manager | 1 |
| Janitorial Crew Worker | 1 |
| Records Clerk Supervisor | 1 |
| Records Clerks | 4 |
| Sub-Total | 33 |

Accomplishments, Goals and Objectives

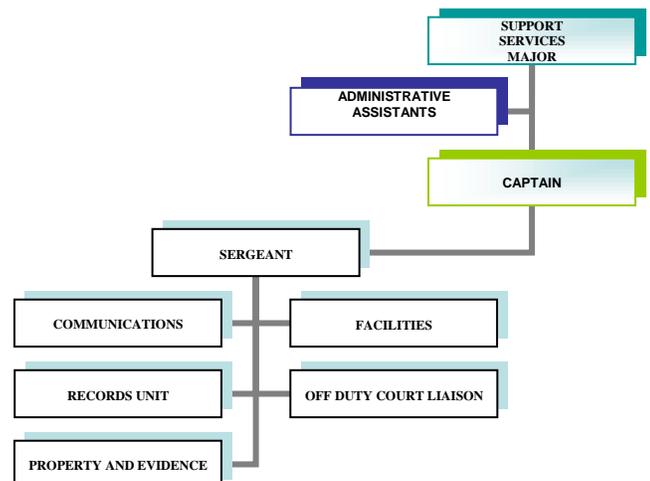
FY 12-13 Accomplishments

- Implemented and commenced the destruction or conversion to City use, of evidence and property no longer needed for court proceedings and/or not claimed.
- Successfully coordinated and achieved the transition of portable and mobile police radio equipment from “EDAC” to “P25” radio system.
- Developed and implemented an “on-line” incident reporting system utilizing the SunGard OSSI “P2C” computer platform allowing citizens the option of reporting minor incidents while freeing our police officers to handle more serious calls and deter crime by patrolling efforts.

FY 13-14 Goals and Objectives

- Research and implement a computerized solution allowing the electronic submission of “crash” reports directly to the Department of Highway Safety and Motor Vehicles (DHSMV).
- Decrease by 25% the number of false alarm violators that have not complied with their payments by increasing the amount of civil citations and “Special Master” administrative hearings.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. | Under Admin. |
| Operating Expenses | \$5,121 | \$291,424 | \$307,507 | \$247,730 | \$214,939 | \$346,720 | \$196,154 |
| Capital Outlay | \$0 | 0 | 0 | 0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$5,121 | \$291,424 | \$307,507 | \$247,730 | \$214,939 | \$346,720 | \$196,154 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | n/a | 34 | 35 | 36 | 65 | 65 | 33 |
| 4. Operating Budget | \$5,121 | \$291,424 | \$307,507 | \$247,730 | \$214,939 | \$346,720 | \$196,154 |
| Service Quantity | | | | | | | |
| 5. Emergency Calls | | 7,330 | 5,795 | 8,050 | 22,788 | 23,124 | 23,460 |
| 6. Non-Emergency Calls | | 95,538 | 124,957 | 119,724 | 115,422 | 135,096 | 154,770 |
| 7. # Property Collected | | 2,592 | 3,000 | 3,000 | 3,817 | 3,871 | 3,925 |
| 8. # Records Processed | | 31,061 | 35,000 | 35,000 | 37,207 | 38,277 | 39,247 |
| Efficiency Measures | | | | | | | |
| 9. Calls per dispatcher | n/a | 5,781 | 5,844 | 10,394 | 8,638 | 9,889 | 11,1420 |
| 10. Dispatch process time | | 2 mins | 2.5 mins | 3.65 mins | 2.12 mins | 3.96 mins | 3.86 mins |
| Effectiveness Measures | | | | | | | |
| 11. Staff Turnover | n/a | 3 | 2 | 2 | 4 | 4 | |

Analysis

Even though the Alarm Reduction Program was developed during the FY 11-12, the mechanism to collect fines and fees mandated by the City's Ordinance was finalized and put into practice during FY 12-13.

The goal of the "On-Line reporting" Program, much in the same way as the Alarm Reduction Program, will diminish the amount of hours spent by personnel responding to minor non-criminal incidents. Additionally, this program will provide the citizens the ability to submit reports of minor incidents, occurring within the City of Miami Gardens, from the comfort of their homes 24/7.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT COPS Grant

Staffing Level

| | |
|------------------------------|---------------|
| Authorized Positions | |
| Fiscal Year 2012-2013 | F.T.E. |
| Police Officers | 10 |

| | |
|------------------------------|---------------|
| Authorized Positions | |
| Fiscal Year 2013-2014 | F.T.E. |
| Police Officers | 10 |

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | n/a | n/a | n/a | n/a | n/a | \$609,476 | \$781,126 |
| Operating Expenses | n/a | n/a | n/a | n/a | n/a | \$204,075 | \$0 |
| Capital Outlay | n/a | n/a | n/a | n/a | n/a | \$391,470 | \$0 |
| TOTAL DIVISION | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,205,021 | \$781,126 |

Analysis

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

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

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT
Additional 10 Police Officers

Staffing Level

Authorized Positions
Fiscal Year 2012-2013 **F.T.E.**

Police Officers 10

Authorized Positions
Fiscal Year 2013-2014 **F.T.E.**

Police Officers 10

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | n/a | n/a | n/a | n/a | n/a | n/a | \$845,286 |
| Operating Expenses | n/a | n/a | n/a | n/a | n/a | n/a | \$126,188 |
| Capital Outlay | n/a | n/a | n/a | n/a | n/a | n/a | \$450,000 |
| TOTAL DIVISION | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,421,474 |

Analysis

The FY 14 budget includes an additional 10 police officers. The proposed millage rate is increased by 12% to fund these officers including increases in the operating expenses and capital purchases to support the additional officers.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT SCHOOL CROSSING GUARD DIVISION

Mission

The School Safety Crossing Guard Program is designed to enhance the safety of elementary school children by facilitating their safe access to schools. The City currently has 55 posts throughout the City serving the City’s 18 elementary schools. Students at other levels also utilize the crossings. Our mission is to provide operational support services to staff Miami Gardens Elementary Schools with school crossing guards. We strive to take an active role in reinforcing traffic safety skills for all pedestrians and bicyclists. Our commitment is to reduce pedestrian and bicycle crashes, injuries and deaths.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|--|---------------|
| School Crossing Guard Superintendent | 1 |
| School Crossing Guard Supervisor | 2 |
| <u>School Crossing Guard (Part-Time)</u> | <u>17.3</u> |
| Sub-Total | 20.3 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|--|---------------|
| School Crossing Guard Superintendent | 1 |
| School Crossing Guard Supervisor | 2 |
| <u>School Crossing Guard (Part-Time)</u> | <u>17.3</u> |
| Sub-Total | 20.3 |



Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

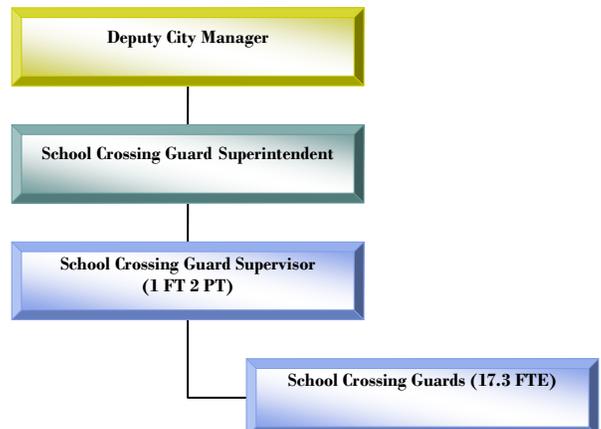
- Implementation of “Safety Town”, - The Miami Gardens Safety Town is designed to protect children by teaching safety skills and allowing them to practice those skills in a safe environment. A child-sized town with miniature streets, buildings, crosswalks and working traffic lights offers the perfect setting for bicycle, pedestrian and vehicular safety instruction.
- Participated in Several Community Events- Back to School Fairs, World Aid’s Day, Tree planting with the KMGB Program, Wells Fargo, Kids Day, etc.

FY 13-14 Goals and Objectives

- To continue effort to establish a concentrated Child ID Program for students in Miami Gardens.
- To highlight the new “Safety Town” program by establishing a summer safety program in partnership with the Parks and Rec division.



Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT SCHOOL CROSSING GUARD DIVISION

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Personnel Services | \$750,017 | \$774,129 | \$787,005 | \$639,487 | \$554,329 | \$605,330 | \$602,624 |
| Operating Expenses | \$20,339 | \$44,683 | \$33,369 | \$8,037 | \$7,895 | \$12,650 | \$15,535 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$770,356 | \$818,809 | \$820,374 | \$647,523 | \$562,224 | \$617,980 | \$618,159 |
| TOTAL DEPARTMENT | \$35,185,835 | \$34,173,291 | \$36,693,698 | \$31,262,652 | \$29,265,973 | \$31,965,637 | \$33,511,224 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 110,000 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 27.13 | 27.22 | 25.91 | 21.58 | 19.25 | 20.18 | 20.30 |
| 4. Operating Budget | \$770,356 | \$818,809 | \$820,374 | \$647,523 | \$562,224 | \$617,980 | \$618,159 |
| Service Quantity | | | | | | | |
| 5. # of Crossings | 81 | 75 | 75 | 30 | 55 | 55 | 55 |
| 6. # Personnel Actions | 38 | 30 | 19 | 21 | 10 | 7 | 10 |
| 7. # School Programs | 5 | 12 | 5 | 23 | 20 | 15 | 20 |
| Efficiency Measures | | | | | | | |
| 8. Avg. Cost per capita | \$7.0 | \$7.44 | \$7.38 | \$5.90 | \$5.24 | \$5.77 | \$5.76 |
| Effectiveness Measures | | | | | | | |
| 9. # Children hit in Zones | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. # child safety participants | | | 450 | >280 | 400 | 358 | 400 |
| 11. Turnover rate | 5% | 3% | 1% | <1% | <1% | <1% | 1% |

Analysis

The School Crossing Guard program is now beginning its ninth year. Recruitment and retention continues to improve. Accidents have been reduced in the school zones but speeding remains a problem. The School Crossing Guard Program continues to deliver safety education programs and presentations to schools and at community events. These presentations specifically address the topics of pedestrian and bicycle safety, however the new favorite presentation among the schools is the Child ID program.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

BUILDING AND CODE COMPLIANCE DEPARTMENT CODE COMPLIANCE DIVISION

Mission

The Code Compliance Division was established to preserve, protect, and improve the physical, social, and economic health of the City of Miami Gardens neighborhoods.

Our mission is to provide exceptional service to every citizen, customer and business owner of the City of Miami Gardens while supplying high quality- based solutions meeting the needs of our patrons.

Our goal is to assist in the creation of an environment that is attractive, enjoyable, and safe.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|--|-------------|
| Building and Code Compliance Department Director | .5 |
| Executive Secretary | 1 |
| Code Compliance Division Director | 1 |
| Code Compliance Officer | 7 |
| Code Compliance Supervisor | 2 |
| Licensing & Housing Enforcement Manager | 1 |
| Senior Licensing & Permit Clerk | 1 |
| Permit and License Clerk | 6 |
| Data Entry Clerk | 1 |
| Housing Inspector | 2 |
| Sub-Total | 22.5 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|--|-------------|
| Building and Code Compliance Department Director | .5 |
| Executive Secretary | .5 |
| Code Compliance Division Director | 1 |
| Code Compliance Officer | 7 |
| Code Compliance Supervisor | 2 |
| Licensing & Housing Enforcement Manager | .5 |
| Senior Licensing & Permit Clerk | 1 |
| Permit and License Clerk | 6 |
| Data Entry Clerk | 1 |
| Housing Inspector | 2 |
| Sub-Total | 21.5 |



Accomplishments, Goals and Objectives

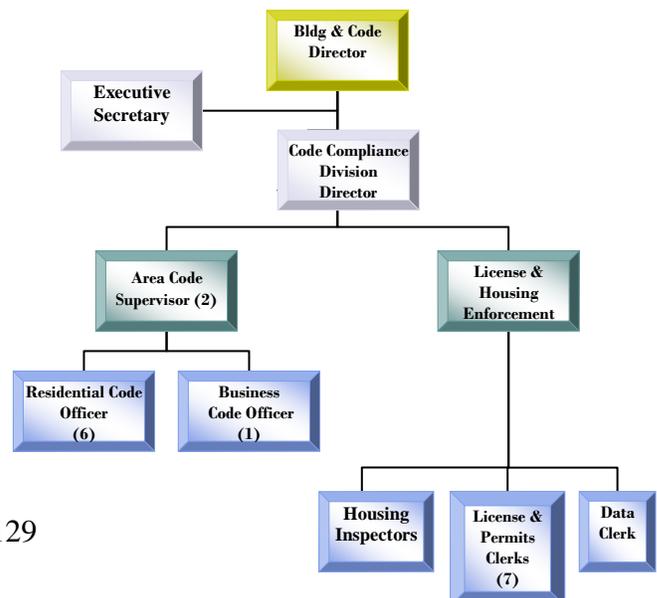
FY 12-13 Accomplishments

- Complete the Master Sign Plan Enforcement project
- Received the platinum achievement award with the KAPOW program
- Cross-trained Building and Code Compliance Administrative staff

FY 13-14 Goals and Objectives

- Establish a Strategic Zone Enhancement Task Force
- Initiate a 3 month zone rotation for code officers
- Host the 2nd annual Building & Code Property Maintenance Expo
- Implementation of new Code and Licensing system

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

CODE ENFORCEMENT DIVISION

Division Budget Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$1,221,456 | \$1,287,422 | \$1,459,365 | \$1,177,931 | \$1,190,347 | \$1,348,925 | \$1,367,968 |
| Operating Expenses | \$181,043 | \$273,905 | \$267,808 | \$110,038 | \$63,263 | \$76,261 | \$91,409 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$1,402,499 | \$1,561,327 | \$1,727,173 | \$1,287,969 | \$1,253,610 | \$1,425,185 | \$1,459,377 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 27* | 20 | 28.5 | 27.5 | 24.5 | 22.5 | 21.5 |
| 4. Operating Budget | \$1,402,499 | \$1,561,327 | \$1,727,173 | \$1,287,969 | \$1,253,610 | \$1,425,185 | \$1,459,377 |
| Service Quantity | | | | | | | |
| 5. # Warning Citations | 8,000 | 6,000 | 4,151 | 3,100 | 5,330 | 5,330 | 4,000 |
| 6. # Civil Citations | 2,400 | 2,600 | 1,952 | 1,450 | 2,399 | 2,399 | 1,560 |
| 7. # Special Master Cases | 500 | 500 | 811 | 450 | 770 | 625 | 580 |
| 8. # Licenses/Permits | 3,500 | 3,300 | 4,420 | 4,500 | 4,613 | 4,500 | 4,200 |
| Efficiency Measures | | | | | | | |
| 9. \$ per Citation | \$189.17 | \$111.12 | 118.61 | 87.4 | 106.00 | 106.00 | 95.00 |
| 10. Cases per Officer | 1,800 | 1,800 | 1,037 | 460 | 1,128 | 1,200 | 1050 |
| 11. Cases closed w/ Warning | 70% | 75% | 85% | 82% | 90.2% | 88.2% | 86% |
| 12. Officer hours per case | 1.16 | 1.10 | 4.38 | 4.5 | 1.0 | 1.0 | 2.4 |
| Effectiveness Measures | | | | | | | |
| 13. % Warning to Civil | 30% | 25% | 30% | 35% | 18% | 18% | 23% |
| 14. # Citizen Complaints | 1,125 | 1,600 | 1,991 | 1,400 | 1,500 | 1,500 | 1,428 |

Analysis

In FY-13, the division placed its focus on abating nuisance properties to include overgrowth of grass, unsecure properties, as well as utilization of the Federal Property Registration Corporation database to successfully register 1,333 vacant /abandoned properties for this fiscal year.

In FY-14, the division will concentrate on enhanced property maintenance actions to help improve the aesthetics of the community and the quality of life for the residences by initiating group enforcement of strategic areas of the City. The division anticipates this approach will promote enhanced property maintenance with increased realization, customer satisfaction, and staff accountability.

City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT RECREATION DIVISION

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 2012-2013 | F.T.E. |
|-------------------------------------|--------------|
| Parks & Recreation Director | 1 |
| Assist. Parks & Recreation Director | 1 |
| Operations Manager | 1 |
| Recreation Aides | 18.7 |
| Recreation Aide II | 4 |
| Instructors | .5 |
| Teachers/Aides | 2.25 |
| Recreation District Supervisor | 2 |
| Recreation Superintendent | 1 |
| Administrative Assistant | 3 |
| Recreation Supervisor | 6 |
| Sub-Total | 40.45 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-------------------------------------|--------------|
| Parks & Recreation Director | 1 |
| Assist. Parks & Recreation Director | 2 |
| Operations Manager | 1 |
| Recreation Aides | 16.5 |
| Recreation Aide II | 4 |
| Lead tutor | .5 |
| Tutors | 3.6 |
| Recreation District Supervisor | 2 |
| Recreation Supervisor | 6 |
| Administrative Assistant | 3 |
| Sub-Total | 39.60 |

Accomplishments, Goals and Objectives

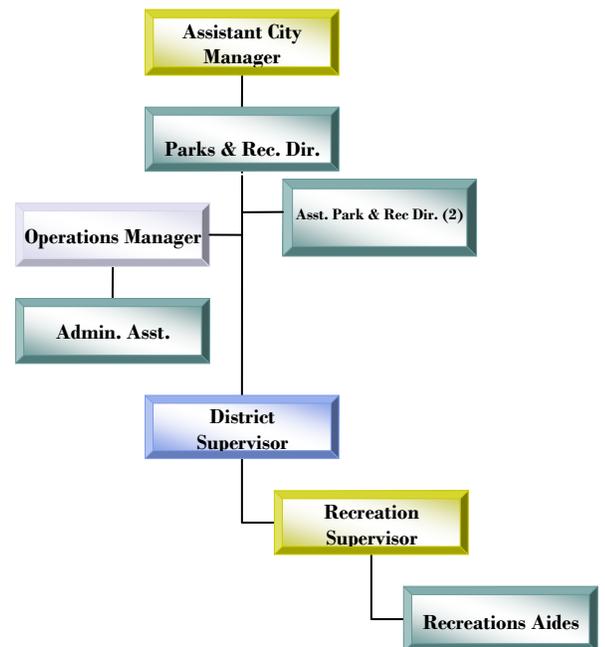
FY 12-13 Accomplishments

- Increased Spring camp participation by 600%
- Re-staffed and programmed Myrtle Grove, Buccaneer, Dr. Lester B. Brown and Norwood Parks.
- Attained a Department of Juvenile Justice Grant to carry out the “Bridges Teen Program”

FY 13-14 Goals and Objectives

- To increase the Shining Stars Afterschool Program participation by 100%
- Establish meaningful partnerships to program the underserved parks
- Implement new recreation and fitness programming through City parks.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT RECREATION DIVISION

Division Budget

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$2,246,492 | \$2,464,185 | \$2,619,462 | \$2,151,259 | \$1,932,900 | \$1,572,183 | \$1,721,759 |
| Operating Expenses | \$2,230,336 | \$2,372,623 | \$2,211,511 | \$1,279,059 | \$539,670 | \$618,071 | \$688,060 |
| Capital Outlay | \$0 | \$92,240 | \$14,482 | \$10,784 | \$0 | \$12,600 | \$0 |
| TOTAL DIVISION | \$4,769,829 | \$4,929,048 | \$4,845,455 | \$3,441,102 | \$2,472,570 | \$2,202,854 | \$2,409,820 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 102.5 | 72.5 | 78.5 | 58.5 | 49 | 40.45 | 39.6 |
| 4. Operating Budget | \$4,769,829 | \$4,929,048 | \$4,845,455 | \$3,441,102 | \$2,472,570 | \$2,202,854 | \$2,409,820 |
| Service Quantity | | | | | | | |
| 5. After School Program Days | 40,776 | 44,214 | 44,600 | 45,000 | 50,875 | 48,400 | 48,400 |
| 6. # Pool Participants | 10,000 | 9,500 | 11,500 | 12,000 | 0 | 0 | 0 |
| 7. Summer Camp Prog. Days | 32,000 | 33,000 | 34,810 | outsourced | 11,500 | 12,500 | 14,625 |
| 8. # Special Events Hosted | 12 | 16 | 15 | 15 | 5 | 5 | 6 |
| Efficiency Measures | | | | | | | |
| 9. Average Cost per Program Day | \$65.24 | \$54.96 | \$47.65 | \$43.62 | \$44.65 | \$45.50 | \$45.76 |
| 10. Per capita cost of programs | \$43.67 | \$44.80 | \$43.58 | \$31.36 | \$23.07 | \$20.58 | \$22.49 |
| Effectiveness Measures | | | | | | | |
| 13. % Returning Camp Participants | 80% | 83% | 86% | N/A | N/A | N/A | N/A |

Analysis

FY 13 staff continued to streamline and implement cost efficient and effective approaches to recreational programs. The summer program and afterschool program was held at five locations by City Staff. FY 14 staff will continue to improve services and expand programs to our patrons.

City of Miami Gardens

**FY 2013-2014 Annual Budget
General Fund**

PARKS AND RECREATION DEPARTMENT MAINTENANCE DIVISION

Mission

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

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|----------------------------------|-----------|
| Parks Maintenance Superintendent | 1 |
| Maintenance District Supervisor | 2 |
| Janitorial Supervisor | 3 |
| Janitorial Worker | 5 |
| Landscape Supervisor | 2 |
| Landscape Workers | 5 |
| Trades Worker | 3 |
| Sub-Total | 21 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|----------------------------------|-----------|
| Parks Maintenance Superintendent | 1 |
| Maintenance District Supervisor | 2 |
| Janitorial Supervisor | 2 |
| Janitorial Worker | 5 |
| Landscape Supervisor | 2 |
| Landscape Workers | 6 |
| Trades Worker | 3 |
| Sub-Total | 21 |



Accomplishments, Goals and Objectives

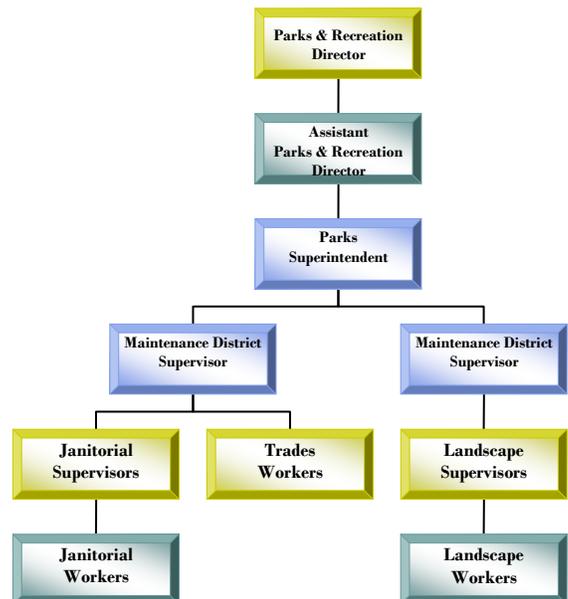
FY 12-13 Accomplishments

- Laser graded baseball fields at Miami Carol City Park & Scott Park
- Renovated Myrtle Grove and Norwood Parks
- Installed batting cages at Miami Carol City and Scott Park.

FY 13-14 Goals and Objectives

- Launch a year round schedule for pressure cleaning of courts and grounds.
- Establish a beautification program at City park entryways, signs and facilities.
- Create benchmarks that would result in safer and efficient park facilities.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT MAINTENANCE DIVISION DEPARTMENT

Division Budget

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Services | \$1,186,542 | \$1,238,691 | \$1,260,293 | \$1,283,822 | \$1,005,848 | \$1,103,126 | \$1,145,441 |
| Operating Expenses | \$943,709 | \$802,241 | \$311,490 | \$182,836 | \$267,329 | \$298,034 | \$251,066 |
| Capital Outlay | \$0 | \$15,579 | \$16,611 | \$11,333 | \$26,231 | \$63,645 | \$20,000 |
| TOTAL DIVISION | \$2,130,251 | \$2,056,511 | \$1,588,394 | \$1,477,991 | \$1,299,408 | \$1,464,805 | \$1,416,507 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 27 | 27 | 28 | 26 | 22 | 21 | 21 |
| 4. Operating Budget | \$2,130,251 | \$2,056,511 | \$1,588,394 | \$1,477,991 | \$1,299,408 | \$1,464,805 | \$1,416,507 |
| Service Quantity | | | | | | | |
| 5. # Facilities Maintained | 23 | 23 | 24 | 25 | 25 | 25 | 25 |
| Efficiency Measures | | | | | | | |
| 6. Avg. Cost per facility | \$109,226 | \$98,237 | \$90,113 | \$64,119 | \$60,220 | \$60,000 | \$59,642 |
| Effectiveness Measures | | | | | | | |
| 7. Additional irrigated acres | n/a | n/a | 20 | 20 | 20 | 20 | 20 |
| 8. # Maintenance Complaints | 40 | 32 | 27 | 25 | 8 | 8 | 12 |

Analysis

During FY13, the Maintenance Division has been working diligently to make repairs and significant improvements to the aging facilities and playgrounds. Maintenance also made upgrades to our athletics fields and general landscaping.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON RECREATION COMPLEX

Mission

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

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|--|-------------|
| Community Center Manager | 1 |
| Administrative Analyst | 1 |
| Information Officer | 1 |
| Recreation Supervisor | 3 |
| Janitorial Worker | 2.6 |
| Landscape Worker | 1 |
| Lead Lifeguard Water Safety Instructor | 0.8 |
| Life Guard Water Safety Instructor | 4.0 |
| Life Guard | 2.0 |
| Aquatic Facility Manager | 1.0 |
| Recreation Aide | 4.8 |
| Recreation Aide II | 2 |
| Assistant Community Center Mgr. | 1 |
| Sub-Total | 25.2 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|--|-------------|
| Community Center Manager | 1 |
| Administrative Analyst | 1 |
| Information Officer | 1 |
| Recreation Supervisor | 3 |
| Janitorial Worker | 2.8 |
| Lead Lifeguard Water Safety Instructor | 0.8 |
| Life Guard Water Safety Instructor | 4 |
| Life Guard | 2 |
| Aquatic Facility Manager | 1 |
| Recreation Aide | 4.8 |
| Recreation Aide II | 2 |
| Sub-Total | 23.4 |

Accomplishments, Goals and Objectives

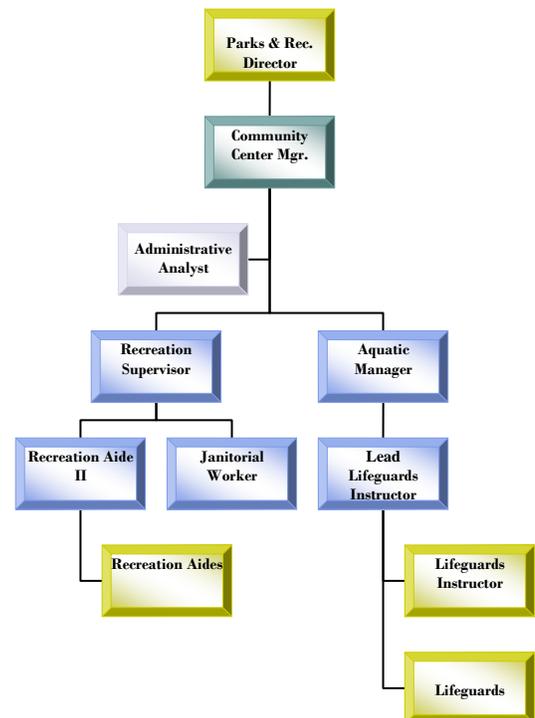
FY 12-13 Accomplishments

- Installation of energy efficient and reliable heat pumps for the pool
- Completed Phase III which included installation of the perimeter fencing, additional landscaping and irrigation
- Connected the new turnstile control entry system.

FY 13-14 Goals and Objectives

- Introduce new year round programming offerings
- Add a second Gold Gardens Program
- Increase events and programs at Amphitheatre

Organization Chart



Betty T. Ferguson Fence Project

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON RECREATIONAL COMPLEX

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | | \$20,249 | \$100,867 | \$707,345 | \$856,699 | \$878,808 | \$912,780 |
| Operating Expenses | n/a | \$199 | \$180,799 | \$515,408 | \$548,651 | \$493,590 | \$520,513 |
| Capital Outlay | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | | \$20,448 | \$281,667 | \$1,222,754 | \$1,405,350 | \$1,388,953 | \$1,433,293 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. Miles |
| 3. # FTE Employees | | 1 | 7 | 19 | 23.20 | 25.20 | 23.40 |
| 4. Operating Budget | | \$20,448 | \$281,667 | \$1,222,754 | \$1,405,350 | \$1,388,953 | \$1,433,293 |
| Service Quantity | | | | | | | |
| 5. # of patrons | | | | 65,000 | 82,000 | 84,000 | 84,000 |
| Efficiency Measures | | | | | | | |
| 6. Avg. Cost per patron | | | | \$18.82 | \$17.14 | \$16.53 | \$17.06 |

Analysis

During FY13, Phase III of the Complex was completed, the Perimeter Fence Project. The Complex continues to be a highly utilized facility with a vast number of activities and classes. Memberships were modified to be more inclusive, allowing members to take advantage of more benefits.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT ATHLETICS DIVISION

Mission

The Athletic Division provides a variety of quality sports programs and services to meet the needs of the entire Miami Garden's community. The Division is responsible for providing programmatic services to residents through its administration of City parks.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|-----------------------|--------|
| Recreation Supervisor | 2 |
| Athletics Supervisor | 1 |
| Athletics Coordinator | 2 |
| Recreation Aide | 2.4 |
| Recreation Aide II | 2 |
| Sub-Total | 9.4 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-----------------------|--------|
| Athletics Manager | 1 |
| Athletics Coordinator | 2 |
| Athletics Supervisor | 2 |
| Recreation Aide | 2.4 |
| Recreation Aide II | 2 |
| Sub-Total | 9.4 |



Accomplishments, Goals and Objectives

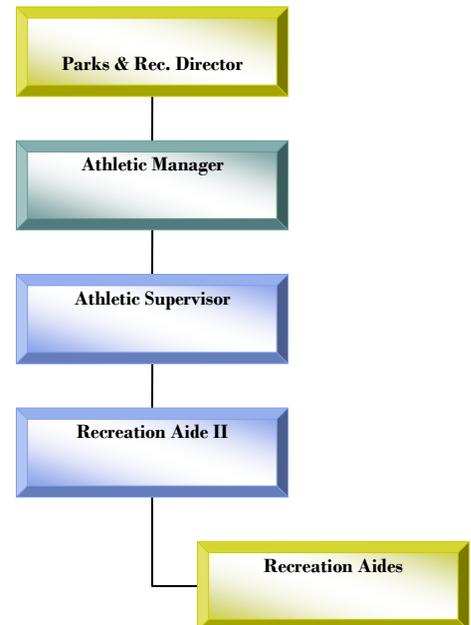
FY 12-13 Accomplishments

- Returned athletic programming to Bunche Park.
- Successfully held the City's first Senior Olympics.

FY 13-14 Goals and Objectives

- Provide tutoring for all athletic program participants.
- Offer a Flag Football program.
- Increase athletic program participation by 10%

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT ATHLETIC DIVISION

Division Budget Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | | | \$ | Under Admin. | Under Admin. | \$330,704 | \$409,422 |
| Operating Expenses | n/a | n/a | \$396,074 | \$487,808 | \$316,372 | \$263,475 | \$284,975 |
| Capital Outlay | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | | | \$396,074 | \$487,808 | \$316,372 | \$594,179 | \$694,397 |
| TOTAL PARKS & RECREATION DEPARTMENT | \$5,870,418 | \$6,900,080 | \$7,102,010 | \$7,570,004 | \$5,493,701 | \$5,650,792 | \$5,954,016 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 108,200 | 109,200 | 110,000 | 111,171 | 109,730 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. Miles |
| 3. # FTE Employees | | | 3 | 3 | 3 | 9.4 | 9.4 |
| 4. Operating Budget | | | \$396,074 | \$487,808 | \$316,372 | \$594,179 | \$694,397 |
| Service Quantity | | | | | | | |
| 5. # of Participants | | | | | 1,525 | 1,650 | 1,900 |
| Efficiency Measures | | | | | | | |
| 6. Avg. Cost per participants | | | | | \$340.5 | \$360.1 | \$365.48 |
| Effectiveness Measures | | | | | | | |
| 13. # Maintenance Complaints | | | | | | | |

Analysis

Since the inception of the Athletics Division, over 1,525 participants have taken part in one of the sports programs carried out by the department, such as Football, Cheerleading, Baseball and Basketball. This year, the Division streamlined its expenses to be able to provide a Summer Sports Camp which was highly attended and very successful, introducing participants to new sports and skills.

City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

PURCHASING DIVISION

Mission

The Purchasing Division of the General Services Fund is responsible for the centralized purchasing of supplies, services and construction projects for the City. The division prepares bid specifications in conjunction with various operating departments, 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 including 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 2012-2013 | F.T.E. |
|---|----------|
| Purchasing Manager | 1 |
| Buyer | 2 |
| Purchasing Assistant | 1 |
| Sub-Total | 4 |

| Authorized Positions Fiscal Year 2013-2014 | F.T.E. |
|---|----------|
| Purchasing Manager | 1 |
| Buyer | 2 |
| Purchasing Assistant | 1 |
| Sub-Total | 4 |

Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

- Procure all Owner Direct Purchases for City Hall complex for a savings of \$700,000
- Hold workshop “How to prepare successful proposals for construction projects” for City of Miami Gardens vendors.

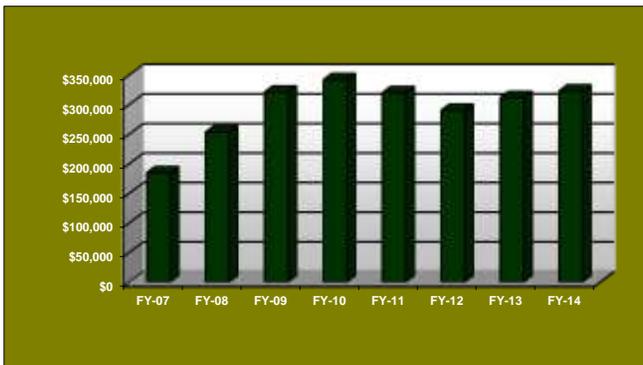
FY 13-14 Goals and Objectives

- Hold annual workshops for local businesses “how to prepare successful proposals for goods & Commodities and how to prepare successful proposals for construction projects for the City of Miami Gardens vendors.”
- Updating Procurement Standard Operating Procedures.
- Implementation of third party bar code software and update fixed assets.
- Internal training on Eden software; P-card procedures and contract management

Organization Chart



Purchasing Division Budget History



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

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

PURCHASING DIVISION

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$223,194 | \$285,789 | \$312,853 | \$311,078 | \$286,150 | \$306,622 | 316,877 |
| Operating Expenses | \$16,445 | \$13,305 | 6,769 | \$7,308 | \$4,124 | \$5,035 | \$5,957 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$244,639 | \$299,094 | \$319,622 | \$318,386 | \$290,274 | \$311,657 | \$322,834 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. |
| 3. # FTE Employees | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4. Operating Budget | \$244,639 | \$299,094 | \$319,622 | \$318,386 | \$290,274 | \$311,657 | \$322,834 |
| Service Quantity | | | | | | | |
| 5. # Bids Issued | 44 | 35 | 83 | 69 | 65 | 67 | 67 |
| 6. #RFPs/RFQs Issued | 8 | 10 | 7 | 17 | 11 | 14 | 14 |
| 7. # P.O.s Processed | 2,150 | 2,033 | 1,886 | 1,404 | 1,525 | 1,465 | 1,404 |
| Efficiency Measures | | | | | | | |
| 8. Avg. Cost/bid/RFP/PO Issued | \$174 | \$162 | \$167 | \$169 | \$158 | \$170 | \$168 |
| Effectiveness Measures | | | | | | | |
| 9. # Bid Protests | 2 | 0 | 0 | 0 | 0 | 0 | 0 |

Analysis

The Purchasing Division plays a large role in ensuring that City departments receive the best quality goods and services for the lowest prices in a timely manner. The division was instrumental in assisting the Community Development Department with the NSP home rehabilitation program and CDBG funded projects. In FY 2014, the department will continue with the buyer direct effort to save sales tax with the new City Hall complex. The division will assist with the moving of City Hall and Police to the new location.

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 2013-2014 Annual Budget
General Fund

INFORMATION TECHNOLOGY DEPARTMENT

Mission

The Information Technology Department is dedicated to providing a sound, secure and stable infrastructure allowing for the smooth flow of communications and information. By using strategic planning and understanding the needs of the various departments, IT provides automation to help better serve the community.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|------------------------------------|-----------|
| Chief Information Officer | 1 |
| IT Web Connect Manager | 1 |
| Telecommunications Systems Analyst | 1 |
| Police IT Systems Manager | 1 |
| Applications Systems Manager | 1 |
| Receptionist | 1 |
| IT Support Technician II | 1 |
| IT Support Technician | 5 |
| Sub-Total | 12 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|------------------------------------|-----------|
| Chief Information Officer | 1 |
| IT Web Content Administrator | 1 |
| Telecommunications Systems Analyst | 1 |
| Police IT Systems Manager | 1 |
| Applications Systems Manager | 1 |
| Receptionist | 1 |
| IT Support Technician II | 1 |
| IT Support Technician | 5 |
| Sub-Total | 12 |

Technology Budget Growth



Accomplishments, Goals and Objectives

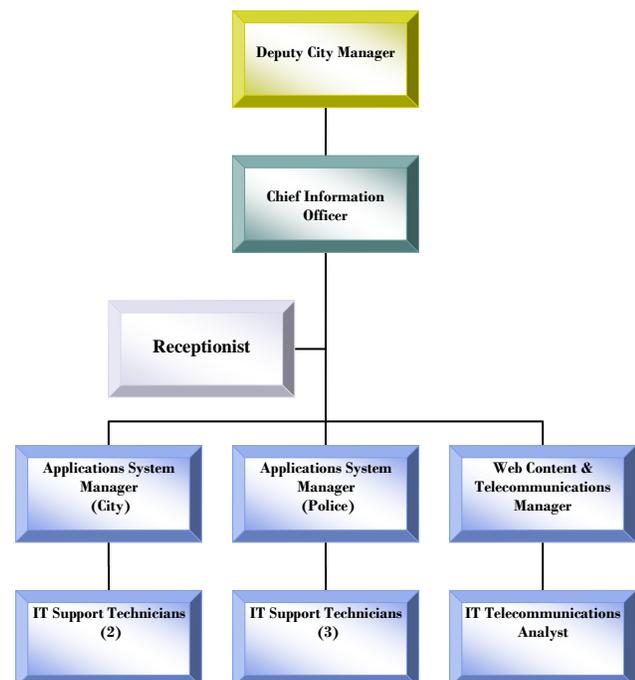
FY 12-13 Accomplishments

- Work with Police Department on project to research and deploy new video camera solution for officers.
- Work with all city departments in support of Green Initiative. Upgraded laserfiche and added licenses to allow all departments to digitize their paper documents and automate their process.

FY 13-14 Goals and Objectives

- Design, plan, install and maintain a new Voice over IP telephone system for City Hall.
- Obtain software and establish better monitoring features to safeguard the City against cyber-criminal activities.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

INFORMATION TECHNOLOGY DEPARTMENT

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$609,113 | \$904,866 | \$880,135 | \$983,614 | \$856,609 | \$1,038,367 | \$1,053,033 |
| Operating Expenses | \$1,061,447 | \$732,687 | \$1,185,964 | \$1,043,680 | \$1,017,634 | \$1,291,197 | \$1,202,589 |
| Capital Outlay | \$736,064 | \$391,235 | \$410,512 | \$185,818 | \$136,703 | \$164,000 | \$104,000 |
| TOTAL DIVISION | \$2,406,624 | \$2,028,788 | \$2,476,611 | \$2,213,112 | \$2,010,946 | \$2,493,564 | \$2,359,622 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. Miles |
| 3. # FTE Employees | 11 | 11 | 11 | 12 | 12 | 12 | 12 |
| 4. Operating Budget | \$2,406,624 | \$2,028,788 | \$2,476,611 | \$2,213,112 | \$2,010,946 | \$2,493,564 | \$2,359,622 |
| Service Quantity | | | | | | | |
| 5. # Servers | 28 | 36 | 40 | 47 | 50 | 53 | 50 |
| 6. # Pieces of Equipment | 1,500 | 1,880 | 2,500 | 2,550 | 2,780 | 2,830 | 2,780 |
| 7. # users | 300 | 540 | 585 | 574 | 571 | 581 | 571 |
| Efficiency Measures | | | | | | | |
| 8. Equip. Maintained/Employee | 136 | 171 | 227 | 213 | 232 | 236 | 232 |
| 9. Ave. Response time to WO | 12 hrs | 2 hrs | 1.5 hrs | 1.5 hrs | 1 hr. | 1 hr. | 1 hr. |
| Effectiveness Measures | | | | | | | |
| 10. Down time episodes | 10 | 3 | 4 | 2 | 4 | 3 | 2 |

Analysis

The Information Technology department during FY 2013 supported projects which resulted in a new in-vehicle camera system for the Police Department, new Disaster Recovery site for the City and played a big role in the first annual "mayor for a Day" program, by supplying refurbished laptops for the winning High School Seniors.

FY 14 will be a busy year as the New City Hall Complex is to be completed. During FY 2014, the department will work to move all departments over and establish maintenance and monitoring systems for security and operations of all systems from mechanical to simply monitoring the building lights. Almost all systems will be automated and run through the IT network infrastructure.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

FLEET SERVICES DIVISION

Mission

The Fleet Management division of the General Fund is responsible for the centralized maintenance and accounting for all City vehicles. The division assists in the preparation of bid specifications for rolling stock in conjunction with the various operating departments. The division functions without a fixed facility and uses exclusively outside vendors for maintenance and repairs.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|---------------------------------|----------|
| Fleet Manager | 1 |
| Fleet Service Representative | 1 |
| <u>Administrative Assistant</u> | <u>1</u> |
| Sub-Total | 3 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|---------------------------------|----------|
| Fleet Manager | 1 |
| Fleet Service Representative | 1 |
| <u>Administrative Assistant</u> | <u>1</u> |
| Sub-Total | 3 |

Accomplishments, Goals and Objectives

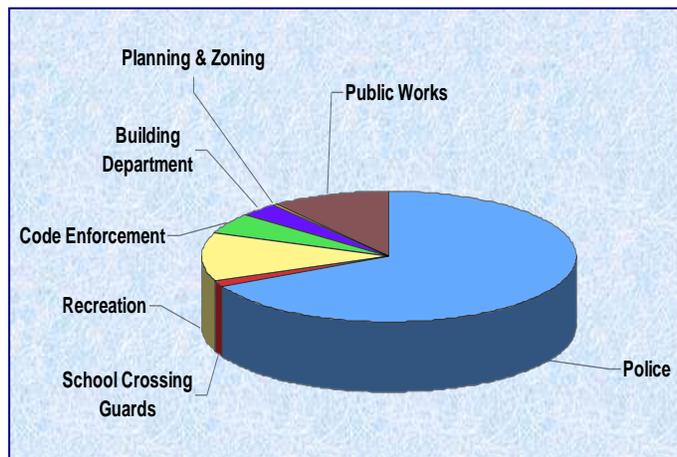
FY 12-13 Accomplishments

- Retired 80 vehicles from service and in-serviced 100 vehicles
- Handled 2,600 vehicle repair orders.
- Worked with Procurement Department to contract preventative maintenance services, vehicle outfit and equipment vehicle repairs.

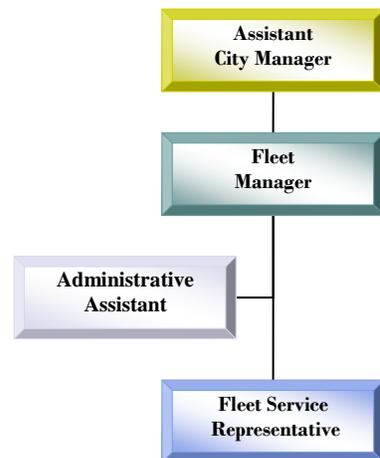
FY 13-14 Goals and Objectives

- Enhance departmental training and certifications.
- Replace older/high mileage vehicles to replace down time and reduce operating costs.

% of Vehicles by Department



Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

FLEET SERVICES DIVISION

Division Budget

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$106,877 | \$136,249 | \$205,126 | \$217,500 | \$204,590 | \$214,925 | \$215,955 |
| Operating Expenses | \$3,585,636 | \$1,354,228 | \$1,612,283 | \$1,596,041 | \$1,693,885 | \$1,689,216 | \$1,673,940 |
| Capital Outlay | \$526,333 | \$931,071 | \$919,975 | \$39,809 | \$0 | \$2,775,243 | \$600,000 |
| TOTAL DIVISION | \$4,218,846 | \$2,471,548 | \$2,737,384 | \$1,853,350 | \$1,898,475 | \$4,679,384 | \$2,489,895 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 109,272 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. |
| 3. # FTE Employees | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| 4. Operating Budget | \$4,218,846 | \$2,471,548 | \$2,737,384 | \$1,853,350 | \$1,898,475 | \$4,679,384 | \$2,489,895 |
| Service Quantity | | | | | | | |
| 5. # Vehicles | 276 | 335 | 380 | 411 | 411 | 401 | 440 |
| 6. # Service Orders | 500 | 2219 | 3152 | 3200 | 3400 | 3620 | 2850 |
| Efficiency Measures | | | | | | | |
| 7. Equip. Maintained/Employee | 138 | 167 | 127 | 137 | 137 | 134 | 147 |
| 8. % Maintenance per Schedule | 90% | 96% | 92% | 96% | 96% | 95% | 95% |
| Effectiveness Measures | | | | | | | |
| 9. Average time out of service | 8 hours | 6 hours | 6 hours | 5 hours | 5 hours | 5 hours | 5 hours |

Analysis

In FY 2013 the Fleet Department purchased 100 vehicles to replace high mileage police units, they were up fitted and placed in service. Surplus units were sold on auction. For FY 14, the Department will focus on preventative measures for the high percentage of older / high mileage vehicles. The objective is to avoid costly repairs like engine and transmission failure. Vehicles will be rotated from one department to another on as needed basis.

City of Miami Gardens

FY 2013-2014 Annual Budget
General Fund

NON-DEPARTMENTAL DEPARTMENT

Mission

The Non-Departmental budget is utilized to account for those expenses that are Fund-wide in nature, and to budget them in any one department, would be to unfairly exaggerate that department's budget. The FY-11 budget combines the old General Services Fund into the General Fund. For consistency, the old figures are shown along with the FY-11 budget from the General Fund. In FY 13-14 a Facility Manager and Janitorial Worker has been budgeted for the maintenance of the new City Hall.

Departmental Budget

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 12-13 | Estimated FY 13-14 | Budget FY 13-14 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Personnel Services | \$0 | \$0 | \$0 | \$131,250 | \$75,000 | \$55,000 | \$176,352 |
| Operating & Transfer out | \$3,805,478 | \$13,578,430 | \$7,375,704 | \$10,697,463 | \$9,792,806 | \$12,276,962 | \$11,420,692 |
| Capital Outlay | \$2,246,472 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Emergency Reserve | | | | | | | \$11,121,828 |
| TOTAL DEPARTMENT | \$5,178,397 | \$13,578,430 | \$7,375,704 | \$10,828,713 | \$9,843,997 | \$12,331,962 | \$22,718,872 |
| <u>Total General Fund Expenditures</u> | | | | | | | |
| TOTAL GENERAL FUND | \$60,783,513 | \$67,489,378 | \$65,852,895 | \$60,280,782 | \$56,483,716 | \$65,897,567 | \$76,696,569 |

History of General Fund Expenditures



Budget Detail by Fund

Transportation Fund



*Pedestrian Bridge located at 175 Street and
42nd Avenue*



Traffic roundabouts at NW 7 Avenue

City of Miami Gardens

FY 2013-2014 Annual Budget Transportation Fund

FY 2013-2014 Transportation Fund Estimated Revenues

Total Transportation Fund Revenues

| Revenue Type | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 | Basis For Budget |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|---------------------|
| 1 st Local Option Fuel Tax | \$1,637,145 | \$1,546,630 | \$1,521,890 | \$1,601,604 | \$1,543,881 | \$1,478,805 | \$1,500,000 | State estimate |
| 2 nd Local Option Fuel Tax | \$633,247 | \$600,345 | \$582,079 | \$622,828 | \$598,259 | \$566,680 | \$576,000 | State estimate |
| CITT | \$0 | \$0 | \$0 | \$0 | \$296,049 | \$3,689,793 | \$3,689,793 | County est. |
| CITT Settlement | \$0 | \$0 | \$0 | \$0 | \$3,519,911 | \$0 | \$0 | |
| Banners | \$2,850 | \$4,110 | \$3,300 | \$4,675 | \$4,675 | \$790 | \$790 | |
| Hurricane Reimbursement | \$626,292 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Grants | \$110,408 | \$45,072 | \$48,043 | \$116,485 | \$110,593 | \$932,112 | \$35,000 | |
| State Revenue Sharing | \$993,768 | \$920,339 | \$915,413 | \$924,623 | \$932,406 | \$919,472 | \$1,011,927 | State Estimate |
| Public Works' Permits | \$74,342 | \$75,680 | \$44,940 | \$47,448 | \$49,408 | \$57,000 | \$50,000 | |
| Other | \$290,321 | \$299,869 | \$505,539 | \$213,190 | \$200,929 | \$190,895 | \$191,833 | |
| Reappropriate Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$228,218 | |
| Fund Balance Forward | \$500,211 | \$1,012,589 | \$518,120 | \$0 | \$3,672,421 | \$4,541,725 | \$4,351,124 | |

| | | | | | | | | |
|--------------|-----------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| Total | Transportation | \$4,868,584 | \$4,504,634 | \$4,139,324 | \$3,530,853 | \$10,928,532 | \$12,377,272 | \$11,634,686 |
|--------------|-----------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|

Analysis

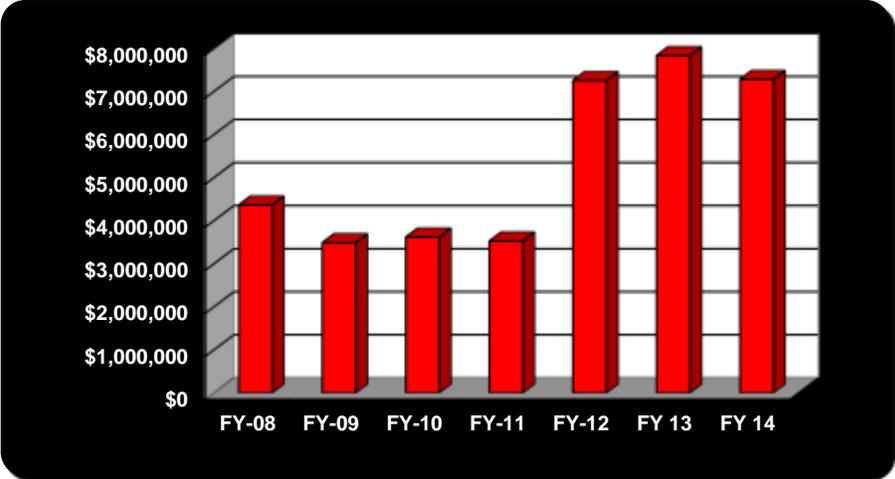
Transportation Fund revenues are generally very steady and predictable. In FY 2008, revenues were higher due to reimbursement of hurricane expenses by FEMA. The County settled with the City in FY 2012 the participation in the Citizens Independent Transportation Trust which funding derives from ½ cents sales tax for a one-time settlement distributed in FY 2012 for previous year's share and effective FY 2013, the City will receive its share of revenue based on population. Since then, the City has been able to perform many infrastructure improvements.

City of Miami Gardens

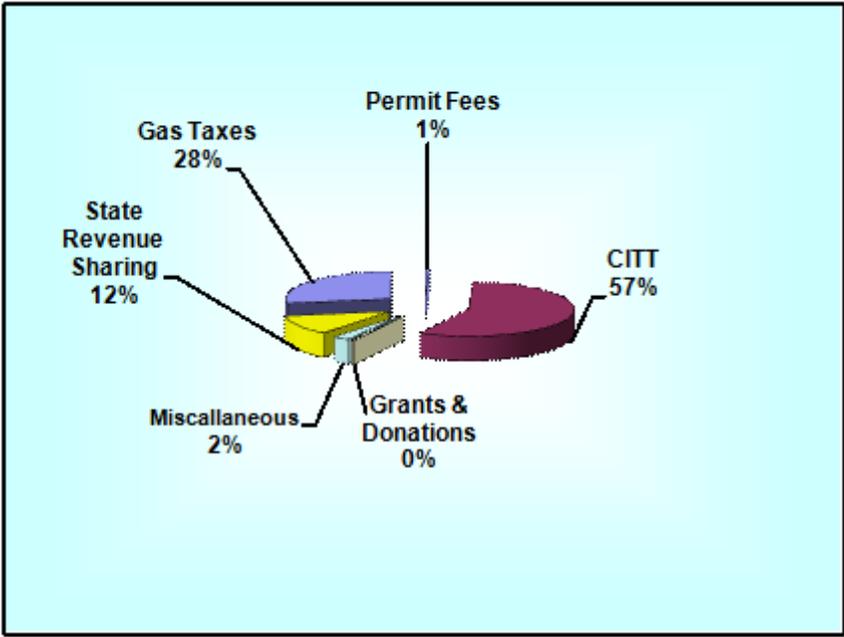
FY 2013-2014 Annual Budget Transportation Fund

Revenue Overview

History of Transportation Fund Revenue



Transportation Fund Revenue by Source for FY 13-14



City of Miami Gardens

FY 2013-2014 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT ADMINISTRATIVE DIVISION

Mission

The department operates through four divisions - The Administration Division, The Keep Miami Gardens Beautiful Program Division, the Streets Division and the Stormwater Utility. The Administration Division of the Public Works Department is responsible for the activities of the Public Works Director and his staff. This includes the City Engineer and engineering inspector.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|--------------------------------|------------|
| Public Works Director | 1 |
| Assistant Public Director | 1 |
| Public Works Operations Mgr. | 1 |
| Grants/Contracts Administrator | .3 |
| PW Infrastructure Coordinator | 1 |
| Sub-Total | 4.3 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-------------------------------|------------|
| Public Works Director | 1 |
| Assistant Public Director | 1 |
| Public Works Operations Mgr. | 1 |
| Grant/Contracts Administrator | .3 |
| PW Infrastructure Coordinator | 1 |
| Sub-Total | 4.3 |

Accomplishments, Goals and Objectives

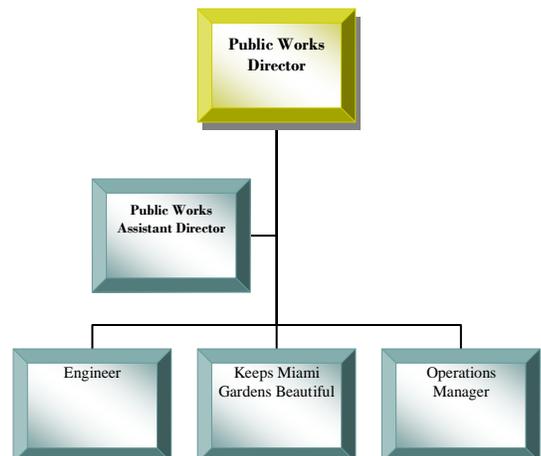
FY 12-13 Accomplishments

- Completed NW 42 Avenue/NW 175 Street Pedestrian Bridge.
- Complete the design for Vista Verde Community Road/Drainage Improvement Project.
- Complete the NW 178 Drive Outfall Repairs - Grants from South Florida Water Management District.
- Received the 2012/13 American Public Works Association "Project of the Year" Award for the NW 7 Avenue Road Improvement Project.
- Commenced the Road Pavement Management under the CITT and installation and repairs to sidewalks.
- Completed the NW 25 Avenue Road Improvement Project.

FY 13-14 Goals and Objectives

- To continue the citywide tree canopy replacement and tree trimming program.
- To complete the landscaping and irrigation on 441 from NW 183 Street to NW 215 Street.
- To continue the Right of Way Capital Improvement Projects (Repaving and Sidewalks) with the CITT Funds.
- Continue the CITT Capital Improvement Projects

Organization Chart



Public Works headquarters building in Sunshine International Park.

City of Miami Gardens

FY 2013-2014 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT ADMINISTRATIVE DIVISION

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$338,706 | \$358,593 | \$421,977 | \$369,259 | \$338,566 | \$471,345 | \$497,794 |
| Operating Expenses | \$713,887 | \$749,331 | \$834,298 | \$1,040,143 | \$1,035,495 | \$910,848 | \$845 |
| Capital Outlay | \$10,270 | \$0 | \$76,290 | \$0 | \$6,484 | \$22,906 | \$0 |
| Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$37,617 |
| TOTAL DIVISION | \$1,062,863 | \$1,107,924 | \$1,332,565 | \$1,409,402 | \$1,380,545 | \$1,405,099 | \$1,380,528 |

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 110,000 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 5 | 5 | 4 | 3 | 3 | 4.3 | 4.3 |
| 4. Operating Budget | \$1,062,863 | \$1,107,924 | \$1,332,565 | \$1,409,402 | \$1,380,545 | \$1,405,099 | \$1,380,528 |
| Service Quantity | | | | | | | |
| 5. # Engineering Permits Issued | 290 | 300 | 274 | 245 | 242 | 292 | 154 |
| 6. # Employees in Public Works | 44 | 44 | 43 | 43 | 43 | 44 | 44 |
| Efficiency Measures | | | | | | | |
| 7. Permit Approval Time | 2 Days | 1 Day | 1 Day | 1 Day | 2 Day | 2 Day | 2 Day |
| Effectiveness Measures | | | | | | | |
| 8. # Customer Complaints/Calls | 463 | 450 | 382 | 403 | 468 | 600 | 600 |

Analysis

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

The Public Works Director also is a key official in an emergency event such as a hurricane. The Director is also responsible for planning the City's long term capital projects for roadway improvements. The City is now receiving the ½ cent sales tax funds. This funding is being used for paving, sidewalk construction, maintenance of bus shelters, and other transit projects.

City of Miami Gardens

FY 2013-2014 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Mission

The Keep Miami Gardens Beautiful Program Division of the Public Works Department is responsible for the beautification activities of the City. The Division operates primarily through volunteer efforts and concentrates its efforts on right-of-way beautification and litter removal. It is 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 three public works crews that remove litter and maintaining median landscaping.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|-----------------------|--------|
| KMGB Program Director | 1 |
| KMGB Coordinator | 1 |
| Sub-Total | 2 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|--------------------------|--------|
| KMGB Program Manager | 1 |
| KMGB Program Coordinator | 1 |
| Sub-Total | 2 |



Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

- The City has received the 2012 Tree City USA certification.
- The City Adopt-A Tree program gave away over 1000 trees to residents during the City's Annual Arbor Day celebration.
- Create community garden in the Senior Citizen Center through the collaborative efforts of various city departments and business sponsors.
- Increase the tree canopy in the City to over 12%.
- Coordinated the NW 2 Avenue (441) from NW 183 Street to NW 215 Street FDOT Landscaping Project. 2nd Phase of the landscaping project on NW 183 Street.

FY 13-14 Goals and Objectives

- To apply for a grant for Urban Forest and Keep America Beautiful Grants.
- Plant 1000 street and right of way trees as a part of the City's tree canopy program.
- Create new community pride P.S.A (multi-media campaign)
- Find additional grant funding for landscaping/tree projects.
- Begin installation of the City's Arboretum.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$128,604 | \$126,966 | \$145,081 | \$145,021 | \$155,202 | \$159,115 | \$146,495 |
| Operating Expenses | \$348,602 | \$378,651 | \$206,806 | \$53,613 | \$59,797 | \$37,5830 | \$51,400 |
| Capital Outlay | \$41,880 | \$0 | \$0 | \$29,277 | \$0 | \$0 | \$0 |
| TOTAL DIVISION | \$519,086 | \$505,617 | \$351,887 | \$227,911 | \$214,999 | \$196,645 | \$197,895 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 4. Operating Budget | \$519,086 | \$505,617 | \$351,887 | \$227,911 | \$214,999 | \$196,645 | \$197,895 |
| 5. # State Corrections Crews | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| Service Quantity | | | | | | | |
| 6. #Trees Planted | 450 | 500 | 755 | 1,157 | 1,000 | 1,000 | 1,000 |
| 7. # Bags Litter Collected | 7,176 | 7,533 | 8,820 | 8,790 | 7,113 | 7,500 | 1,000 |
| 8. # miles Cleaned of Litter | 3,500 | 3,500 | 3,500 | 3,090 | 2,352 | 2,800 | 2,800 |
| Efficiency Measures | | | | | | | |
| 9. Avg. Cost per Bag of Litter | \$72.33 | \$67.12 | \$78.25 | \$94.84 | \$111.10 | \$92.52 | \$92.52 |
| 10. Trees Planted per resident | 1Tree/242 residents | 1Tree/220 residents | 1Tree/146 residents | 1Tree/119 residents | 1Tree/116 residents | 1Tree/67 residents | 1Tree/67 residents |
| Effectiveness Measures | | | | | | | |
| 11. \$ Grants Received | \$1,000,000 | \$5,413,714 | \$168,000 | \$4,048,685 | \$15,000 | \$500,000 | \$0 |

Analysis

The Division continues to be involved with environmental education. In FY12-13, NW 7 Avenue was completed and the landscaping division is responsible for another median. The City continues to provide programs to include the Adopt a Road, Earth Day, Swat a Litter Bug, Beautification Awards, and Arbor Day.

In FY-13-14, 441 medians from NW 183 Street to NW 215 Street construction should be completed and funded by FDOT and the irrigation portion funded by CITT Funds.

City of Miami Gardens

FY 2013-2014 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT OPERATIONS/STREETS DIVISION

Mission

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

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

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|---------------------------|--------|
| Superintendent | 1 |
| Public Service Supervisor | 6 |
| Public Service Worker I | 9 |
| Public Service Worker II | 7 |
| Public Service Worker III | 1 |
| Irrigation Supervisor | 1 |
| Irrigation Assistant | 1 |
| Irrigation Specialist | 1 |
| Sub-Total | 27 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|---------------------------|--------|
| Superintendent | 1 |
| Public Service Supervisor | 6 |
| Public Service Worker I | 7.5 |
| Public Service Worker II | 7 |
| Public Service Worker III | 1 |
| Irrigation Supervisor | 1 |
| Irrigation Assistant | 1 |
| Irrigation Specialist | 1 |
| Sub-Total | 25.5 |



Sidewalk Replacement Project

Accomplishments, Goals and Objectives

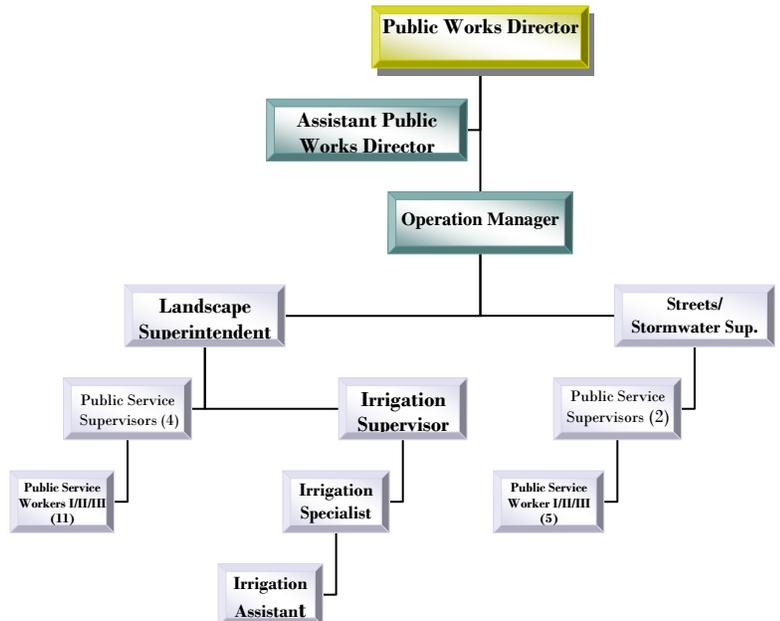
FY 12-13 Accomplishments

- Repaired 8,000 feet of sidewalk.
- Collected over 7,570 bags of litter.
- Continued the beautification on the medians throughout the City by adding and replacing plants and trees.
- Adding ADA crossing access at intersections.

FY 13-14 Goals and Objectives

- To repair over 10,000 linear feet of trip and fall sidewalks throughout the City.
- To continue paving streets of 10 miles of streets with CITT Funds.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget

PUBLIC WORKS DEPARTMENT OPERATIONS/STREETS DIVISION

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$1,072,506 | \$1,264,172 | \$1,381,410 | \$1,324,599 | \$1,375,115 | \$1,365,702 | \$1,481,096 |
| Operating Expenses | \$899,037 | \$1,101,798 | \$1,054,905 | \$493,217 | \$562,428 | \$440,591 | \$413,543 |
| Capital Outlay | \$302,503 | \$7,003 | \$15,933 | \$71,166 | \$57,785 | \$884,590 | \$10,000 |
| Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$104,596 |
| TOTAL DIVISION | \$2,274,046 | 2,372,973 | \$2,452,248 | \$1,888,982 | \$1,995,328 | \$2,690,883 | \$2,009,234 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 35 | 36 | 26 | 26 | 27 | 27 | 25.5 |
| 4. Operating Budget | \$2,274,046 | \$2,372,973 | \$2,452,248 | \$1,888,982 | \$1,995,328 | \$2,690,883 | \$2,009,234 |
| Service Quantity | | | | | | | |
| 5. Linear Feet Sidewalks Installed | 4,696 | 5,000 | 5,000 | 1,260 | 0 | 14,000 | 15,000 |
| 6. Linear Feet Streets Paved | 25,000 | 26,400 | 5,300 | 5,300 | 10,600 | 30,000 | 16,270 |
| 7. Linear Feet Sidewalks Repaired | 4,453 | 9,343 | 9,200 | 19,001 | 7,000 | 20,000 | 5,650 |
| Efficiency Measures | | | | | | | |
| 7. Avg. Cost per foot sidewalk | \$39 | \$35 | \$35 | \$32 | \$32 | \$32 | \$27 |
| 8. Avg. Cost of Street Paved foot | \$95 | \$109 | \$110 | \$110 | \$100 | \$100 | \$169 |
| Effectiveness Measures | | | | | | | |
| 9. # Work Orders Completed | 507 | 350 | 300 | 403 | 440 | 400 | 496 |

Analysis

To date, landscaping staff has focused on maintaining the existing landscape and repairs to sidewalks due to trip and fall problems through our Risk Management Office. In this Fiscal Year, CITT Funds will cover repaving roads and replace/install sidewalks throughout the City.

City of Miami Gardens

FY 2013-2014 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT CITT – Capital Projects

Mission

This Division will utilize the funding from Citizens Independent Trust to perform capital projects related to road resurfacing, ADA sidewalk improvements and capital improvements.

Staffing Level

Authorized Positions

Fiscal Year 2012-2013

F.T.E.

No authorized positions

Authorized Positions

Fiscal Year 2013-2014

F.T.E.

No authorized positions

Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

- Completed repaving and sidewalk improvements in the area on NW 27 Avenue to NW 17 Avenue and from NW 151 Street (not included – County Road) to the C-8 Biscayne Canal.
- Road Rejuvenation and sidewalk improvements in the area of NW @7 Avenue to NW 32 Avenue and from NW 151 Street (not included – County Road) to the C-8 Biscayne Canal.
- NW 25 Avenue Road Improvement Project from NW 163 Street to NW 167 Street.

FY 13-14 Goals and Objectives

- Continue the road pavement program and install/repair sidewalks throughout the City.



Sidewalk & Curbing project

City of Miami Gardens

FY 2013-2014 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT CITT – Capital Projects

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Operating Expenses | N/A | N/A | N/A | N/A | N/A | \$293,310 | \$359,599 |
| Capital Outlay | N/A | N/A | N/A | N/A | N/A | \$1,901,944 | \$2,616,000 |
| Reserve | N/A | N/A | N/A | N/A | N/A | N/A | \$659,885 |
| TOTAL DIVISION | N/A | N/A | N/A | N/A | N/A | \$2,195,254 | \$3,635,485 |
| TOTAL CITT – Capital Projects | N/A | N/A | N/A | N/A | N/A | \$2,195,254 | \$3,635,485 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service | | | | | | | |
| 1. Population | N/A | N/A | N/A | N/A | N/A | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. Operating Budget | 0 | 0 | 0 | 0 | 0 | \$2,195,254 | \$3,635,485 |
| Service Quantity | | | | | | | |
| 5. Linear feet of Sidewalk Installed | 0 | 0 | 0 | 0 | 0 | 15,000 | 15,000 |
| 6. Linear Feet Sidewalks Repaired | 0 | 0 | 0 | 0 | 0 | 8,000 | 8,000 |
| 7. Miles of Streets Paved | 0 | 0 | 0 | 0 | 0 | 15 | 20 |
| Efficiency Measures | | | | | | | |
| 8. Avg. Cost per sq.ft. of new sidewalk | 0 | 0 | 0 | 0 | 0 | \$17.40 | \$17.40 |
| 9. Avg. Cost per mile of Street Paved | 0 | 0 | 0 | 0 | 0 | \$41,772 | \$41,772 |

Analysis

In Fiscal Year 2014, CITT Funds will cover the pavement management program to include but not limited to repaving roads and replace/install sidewalks throughout the City. In addition, all the projects will include ADA improvements as needed. Certain communities will be transferring roads to the City that are private for public use and the roads will need to be reconstructed to include stormwater drainage and new sidewalks.

City of Miami Gardens

FY 2013-2014 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT CITT – Transit

Mission

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

Staffing Level

| Authorized Positions Fiscal Year 2012-2013 | F.T.E. |
|---|--------|
| Public Services Worker | 2 |

| Authorized Positions Fiscal Year 2013-2014 | F.T.E. |
|---|--------|
| Public Services Worker | 2 |

Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

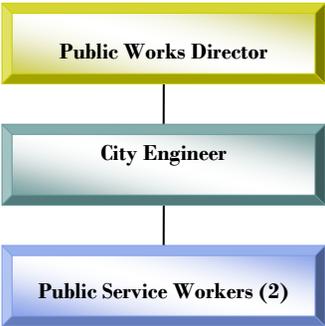
- Completed FY Bus Stop Sidewalks/ADA Improvements. (2,625 linear feet of sidewalk, 315 linear feet of curbing and 280 square feet of detectable warning surfaces).
- Completed certain repairs on the existing bus shelters and bus stops.

FY 13-14 Goals and Objectives

- To complete extra Bus Stop Sidewalks/ADA Improvements throughout the City leading to bus stops/shelters.
- To maintain bus stops/shelters.
- Finalize and implement the bus circulator.



ADA Bus Shelter under construction



City of Miami Gardens

FY 2013-2014 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT CITT – Transit

Division Budget Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|---------------------|
| Personnel Services | N/A | N/A | N/A | N/A | N/A | \$74,133 | \$91,553 |
| Operating Expenses | N/A | N/A | N/A | N/A | N/A | \$251,338 | \$626,370 |
| Capital Outlay | N/A | N/A | N/A | N/A | N/A | \$0 | \$40,000 |
| Reserve | N/A | N/A | N/A | N/A | N/A | N/A | \$322,015 |
| TOTAL DIVISION | N/A | N/A | N/A | N/A | N/A | \$395,979 | \$1,079,938 |
| TOTAL PUBLIC WORKS DEPARTMENT | N/A | N/A | N/A | N/A | N/A | \$395,979 | \$1,079,938 |
| TOTAL TRANSPORTATION FUND | \$3,855,995 | \$3,986,515 | \$4,136,700 | \$4,651,342 | \$3,590,872 | \$6,928,621 | \$11,634,686 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | N/A | N/A | N/A | N/A | N/A | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles | 20 Sq. | 20 Sq. | 20Sq. | 20 Sq. | 20 Sq. |
| 3. # FTE Employees | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| 4. Operating Budget | 0 | 0 | 0 | 0 | 0 | \$359,979 | \$1,079,938 |
| Service Quantity | | | | | | | |
| 5. Linear Feet Sidewalks Installed | 0 | 0 | 0 | 0 | 0 | 2,000 | 2,000 |
| 6. # of ADA Ramps installed and replaced | 0 | 0 | 0 | 0 | 0 | 50 | 100 |
| 7. Linear Feet Sidewalks Repaired | 0 | 0 | 0 | 0 | 0 | 800 | 1200 |
| 8. # of benches and trash can installed and replaced. | 0 | 0 | 0 | 0 | 0 | 55 | 50 |
| Efficiency Measures | | | | | | | |
| 7. Avg. Cost per foot sidewalk | 0 | 0 | 0 | 0 | 0 | \$17.40 | \$17.40 |
| 8. Cost of Trash Receptacle | 0 | 0 | 0 | 0 | 0 | \$710 | \$710 |
| 9. Cost of the 6 feet benches | 0 | 0 | 0 | 0 | 0 | \$700 | \$700 |
| Effectiveness Measures | | | | | | | |
| 10. Transit Projects Completed | 0 | 0 | 0 | 0 | 0 | 2 | 4 |

Analysis

To date, landscaping staff has focused on maintaining the existing landscape and repairs to sidewalks due to trip and fall problems through our Risk Management Office. In Fiscal Year 2014, CITT Funds will cover repaving roads and replace/install sidewalks throughout the City. In addition, bus shelters, benches and trash cans will be maintained.



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Budget Detail by Fund

Development Services Fund



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



City of Miami Gardens

FY 2013-2014 Annual Budget
Development Services Fund

FY 2013-2014 Development Services Fund Estimated Revenues

Total Development Services Fund

| Revenue Type | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Estimated FY12-13 | Budget FY13-14 | |
|------------------------|-----------------|-----------------|-----------------|-----------------|-------------------|----------------|--|
| Planning & Zoning Fees | \$249,597 | \$273,541 | \$190,057 | \$370,002 | \$430,000 | \$450,000 | |
| Fee Surcharge | \$142,371 | \$44,488 | \$0 | \$132,713 | \$269,096 | \$218,301 | |
| Building Permits | \$1,547,257 | \$2,044,987 | \$1,906,473 | \$1,611,786 | \$1,445,000 | \$1,610,000 | |
| Grants | \$25,000 | \$0 | \$0 | \$5,730 | \$5,730 | \$5,730 | |
| BCCO | \$33,822 | \$24,205 | \$0 | \$0 | \$0 | \$0 | |
| Miscellaneous Revenue | \$18,098 | \$9,416 | \$59,176 | \$3,457 | \$6,300 | \$181,091 | |
| Gen Fund Subsidy | \$1,200,000 | \$1,452,701 | \$1,493,585 | \$0 | \$0 | \$0 | |
| Fund Balance Forward | \$682,443 | \$27,664 | \$18,345 | \$0 | \$0 | \$0 | |

| | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| Total Development Services Fund Revenue | \$4,783,842 | \$3,877,002 | \$3,667,636 | \$2,128,688 | \$2,706,808 | \$2,511,122 | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|

Analysis

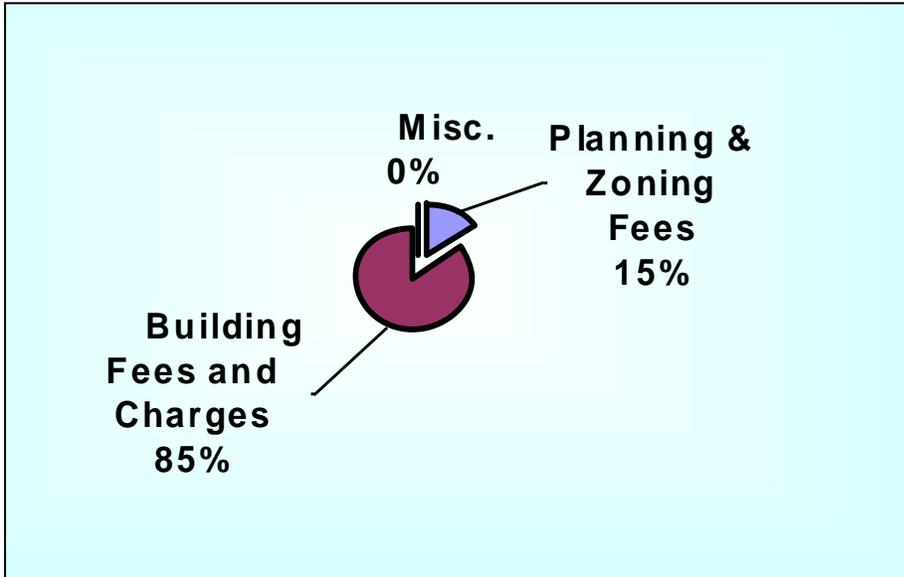
The Development Services Fund had several very good years of revenue generation during FY-05 and FY-06. FY-07 saw the beginning of a slowdown in the local building community. This was anticipated; however, not to the extent that the decline was experienced.

FY-10 through FY-13 saw expected revenues cut several times during the year. Planning has seen a pick-up in activity which usually foretells more building.

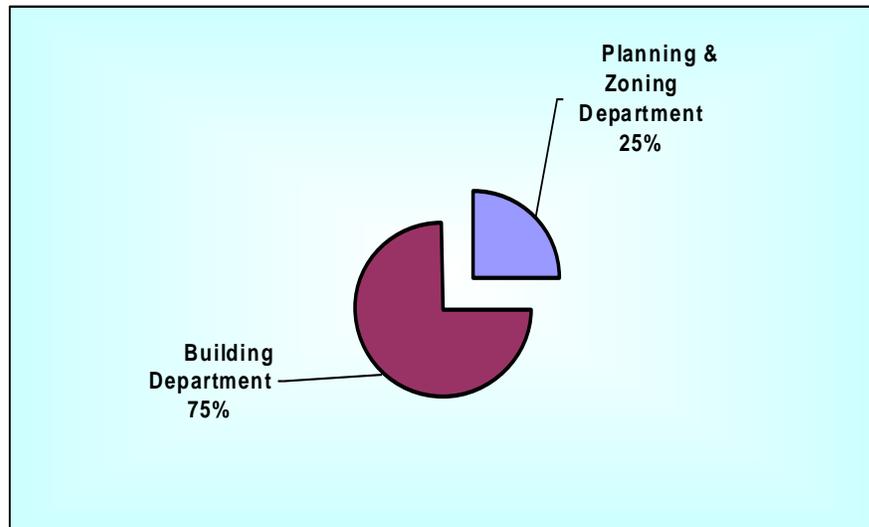
City of Miami Gardens

FY 2013-2014 Annual Budget
Development Services Fund

Development Services Fund Revenue



Development Services Fund Expenditures



City of Miami Gardens

**FY 2013-2014 Annual Budget
Development Services Fund**

PLANNING & ZONING DEPARTMENT

Mission

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

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|-------------------------------|----------|
| Development Services Director | 1 |
| Senior Planner | 1 |
| Zoning Administrator | 1 |
| Planner | 1 |
| <u>Zoning Technician</u> | <u>1</u> |
| Sub-Total | 5 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|---------------------------|----------|
| Planning & Zoning Manager | 1 |
| <u>Associate Planner</u> | <u>2</u> |
| Sub-Total | 3 |



Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

- Adopted sign regulation amendments providing less restrictive provisions for existing businesses to come into compliance
- Adopted zoning regulations to allow farmer’s market use within the City.
- Completed implementation of signs regulations per regulations.

FY 13-14 Goals and Objectives

- Complete Annual Update to Comprehensive Plan and Capital Improvement Element
- Business workshops and notices for landscape compliance.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget Development Services Fund

PLANNING & ZONING DEPARTMENT

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$562,725 | \$570,927 | \$557,094 | \$499,484 | \$465,967 | \$484,389 | \$299,865 |
| Operating Expenses | \$403,122 | \$300,745 | \$333,207 | \$217,366 | \$157,503 | \$135,117 | \$123,850 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$965,847 | \$871,672 | \$890,301 | \$716,850 | \$623,470 | \$619,506 | \$423,715 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles | 20 Sq. Miles | 20 Sq. | 20 Sq. | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 8 | 6.5 | 6 | 6 | 5 | 5 | 3 |
| 4. Operating Budget | \$965,847 | \$871,672 | \$890,301 | \$716,850 | \$623,470 | \$619,506 | \$423,715 |
| Service Quantity | | | | | | | |
| 5. # Zoning Actions | 900 | 1,760 | 1,684 | 4,158 | 3,200 | 4,000 | 4,350 |
| 6. # Community Meetings Held | 5 | 5 | 4 | 8 | 5 | 7 | 4 |
| 6. # Zoning Verification | 95 | 50 | 46 | 38 | 80 | 65 | 70 |
| 7. Major Studies Undertaken | 3 | 3 | 2 | 2 | 4 | 4 | 3 |
| Efficiency Measures | | | | | | | |
| 8. Avg. Cost per Zoning Action | \$1,073.16 | \$512.75 | \$528.68 | \$172.40 | \$194.83 | \$154.88 | \$97.41 |
| Effectiveness Measures | | | | | | | |
| 9. Major Studies Adopted | 2 | 3 | 2 | 2 | 1 | 1 | 1 |
| 10. % of Rezoning Recommendations Adopted | 100% | 100% | 100% | 100% | 92% | 100% | 100% |

Analysis

In FY-13, the number of sign plans submissions has increased due to code enforcement efforts. The number of actions has also increased as a result of increased permitting activities. There have been several commercial rezoning applications which signify economic recovery.

In FY-14, the division expects to experience a steady increase in activity as the economy continues to recover. Several commercial projects are anticipated within this fiscal year as a result of proactive development initiatives.

City of Miami Gardens

FY 2013-2014 Annual Budget
Development Services Fund

BUILDING SERVICES DIVISION

Mission

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

Staffing Level

Authorized Positions
Fiscal Year 2012-2013 F.T.E.

| | |
|--|-------------|
| Building & Code Compliance Director/Bldg. Official | .5 |
| Building Services Division Director | 1 |
| Chief Building Inspector | 1 |
| Chief Electrical Inspector | 1 |
| Executive Secretary I | 1 |
| Chief Plumbing Inspector | 1 |
| Chief Mechanical Inspector | .5 |
| Building Inspector | 1 |
| Chief Plans Examiner | 1 |
| Senior Permit & Licensing Clerk | 1 |
| Structural Plans Examiner | .5 |
| Permit & Licensing Clerk | 7 |
| Total | 16.5 |

Authorized Positions
Fiscal Year 2013-2014 F.T.E.

| | |
|--|-------------|
| Building & Code Compliance Director/Bldg. Official | .5 |
| Chief Building Inspector | 1 |
| Chief Electrical Inspector | 1 |
| Executive Secretary I | .5 |
| Chief Plumbing Inspector | 1 |
| Chief Mechanical Inspector | .5 |
| Building Inspector | 1 |
| Chief Plans Examiner | 1 |
| Senior Permit & Licensing Clerk | 1 |
| Structural Plans Examiner | .5 |
| Licensing & Housing Enf. Mgr. | .5 |
| Permit & Licensing Clerk | 7 |
| Total | 15.5 |

Accomplishments, Goals and Objectives

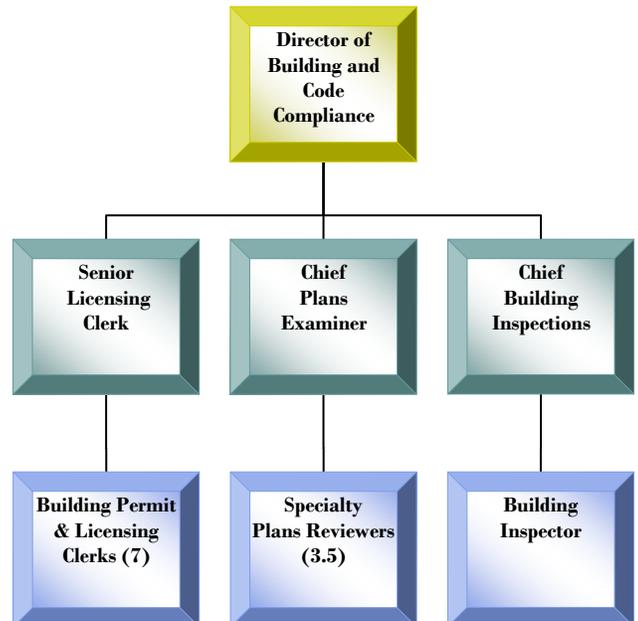
FY 12-13 Accomplishments

- Implement electronic application processing for all areas and allow clients to submit, apply, and renew online.
- Digitalize special master photos for evidence, plans and documents to promote green business practices.
- Improve on complaint turnaround timing and updating case information in Eden.
- Enforcement action on non-compliance 40 year re-certification violators.

FY 13-14 Goals and Objectives

- Automate permitting and plan review process.
- Digitize plans and documents to promote green business practices
- Promote energy conservation by incentivizing the construction of energy efficient buildings in the City.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget Development Services Fund

BUILDING DEPARTMENT

Division Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel | | | | | | | |
| Services | \$1,950,251 | \$2,050,597 | \$1,774,211 | \$1,500,757 | \$1,363,398 | \$1,323,598 | \$1,386,297 |
| Operating | | | | | | | |
| Expenses | \$944,444 | \$930,200 | \$999,569 | \$534,894 | \$502,124 | \$452,764 | \$438,823 |
| Capital Outlay | \$10,381 | \$6,188 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL DEPARTMENT | \$2,905,076 | \$2,986,985 | \$2,773,780 | \$2,035,651 | \$1,865,523 | \$1,776,362 | \$1,838,120 |
| TOTAL DEVELOPMENT SERVICES FUND | \$3,870,924 | \$3,858,657 | \$3,664,081 | \$2,752,501 | \$2,488,993 | \$2,395,868 | \$2,261,835 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 109,200 | 110,000 | 111,171 | 109,730 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. |
| 3. # FTE Employees | 24 | 34 | 35 | 19 | 19 | 16.5 | 15.5 |
| 4. Operating Budget | \$2,905,076 | \$2,986,985 | \$2,773,780 | \$2,035,651 | \$1,865,523 | \$1,776,362 | \$1,838,120 |
| Service Quantity | | | | | | | |
| 5. # Building Permits Issued | 12,589 | 7,500 | 8,250 | 5,9000 | 4,900 | 4,800 | 5,000 |
| 6. # Inspections Performed | 36,560 | 12,000 | 13,200 | 12,931 | 13,250 | 14,000 | 14,500 |
| Efficiency Measures | | | | | | | |
| 7. % Inspections w/in 24 hrs | 95% | 95% | 95% | 95% | 90% | 90% | 90% |
| 8. Permits w/in 15 days Residential | 47% | 55% | 70% | 75% | 70% | 80% | 80% |
| 9. # Plan Review/day/Inspector | 20 | 20 | 20 | 15 | 15 | 15 | 15 |
| Effectiveness Measures | | | | | | | |
| 10. ISO Rating | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 11. Citizen Survey satisfaction | 37% | 75% | 85% | 90% | 92% | 90% | 95% |

Analysis

The construction of several commercial projects is expected to be completed by the end of FY-13. There has been a marked increase in permitting activities signifying the economy is in a state of recovery. In FY-14, the division expects to experience a significant increase in inspections based on the number of commercial projects currently under review. The division will also enhance its overall functionality of each operated program with focus on improving customer service and work task efficiency. The division anticipates these improvements will promote employee morale, customer satisfaction, and staff accountability.



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Budget Detail by Fund

Capital Projects Fund



The Capital Projects Fund is an accounting entity designed to ease the administration of multi-year capital projects. Capital Expenditures are defined as amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital 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 mil of ad valorem revenue for this purpose. During FY 04-05, no projects were scheduled so that these funds could be used for cash flow and as an emergency reserve as the City did not have a fund balance as of FY 04-05. This same approach was used for the FY 05-06 budget year. In FY-07, projects were undertaken from the CIP and a Special Projects Director was hired to administer the schedule of projects and manage the myriad of funding sources associated with this account. In FY-08, the City hired a registered architect/building inspector to oversee field projects. In FY-09, the City hired an additional inspector to assist/oversee the field construction of all projects, ensuring timely completion and adherence to construction industry best practices. In FY 12-13 the City hired an additional staff for the monitoring of the City Hall project.

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 continuing renovation of the parks system and the City Hall Complex.

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

City of Miami Gardens

FY 2013-2014 Annual Budget Capital Projects Fund

FY 2013-2014 Capital Projects Fund Estimated Revenues

Capital Projects Fund Revenues

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Estimated FY 12-13 | Budget FY 13-14 | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|--------------------|--|
| Bonds/Loans | \$0 | \$12,800,000 | \$0 | \$55,000,000 | \$0 | \$0 | |
| Transfers-In | \$4,884,197 | \$1,700,000 | \$2,235,870 | \$960,661 | \$4,559,838 | \$5,204,701 | |
| Grants | \$11,109,656 | \$7,242,320 | \$5,767,617 | \$5,183,243 | \$2,888,004 | \$0 | |
| Impact Fees | n/a | \$0 | \$0 | \$0 | \$358,460 | \$0 | |
| Reappropriate Fund Balance | \$13,595,976 | \$13,275,359 | \$2,846,510 | \$0 | \$40,519,798 | \$303,127 | |
| Other | \$434,776 | \$166,829 | \$16,518 | \$1,017,832 | \$1,678,998 | \$1,523,081 | |
| TOTAL FUND | \$30,024,605 | \$35,184,508 | \$10,866,515 | \$62,161,736 | \$50,005,098 | \$7,207,005 | |



*New City Hall
under construction,
project completion
Spring 2014*

City of Miami Gardens

FY 2013-2014 Annual Budget Capital Projects Fund

CAPITAL PROJECTS FUND OPERATING DIVISION

Mission

The Capital Projects Fund is an accounting entity designed to ease the administration of multi-year capital projects. 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. 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. Although currently no project seems to be budgeted in FY 2014, any projects not completed by end of fiscal year will automatically carried forward to FY 14 funding. Also, City staff currently is working with County to obtain some GO bond contract. When the contracts are signed, funding will then be appropriated.

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|-------------------------------|----------|
| Special Improvements Director | 1 |
| Project Manager | 2 |
| On-Site Construction Rep. | 1 |
| CIP Coordinator | 1 |
| Sub-Total | 5 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-------------------------------|----------|
| Special Improvements Director | 1 |
| Project Manager | 2 |
| On-Site Construction Rep. | 1 |
| CIP Coordinator | 1 |
| Sub-Total | 5 |



*A.J. Park
Playground.*

Accomplishments, Goals and Objectives

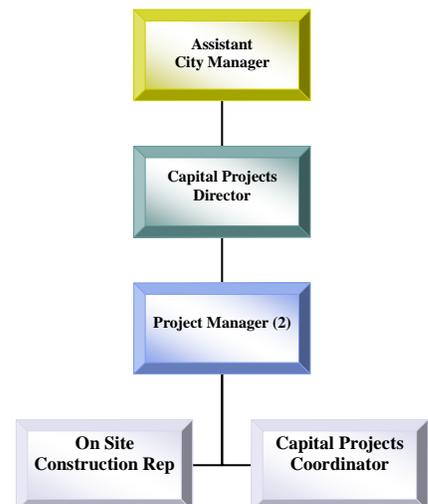
FY 12-13 Accomplishments

- Completed perimeter fence, gates and landscaping at BT Ferguson Complex.
- Start construction for North Dade Optimist Park.
- Start construction for the new City Hall/Police Municipal complex
- Design and bid the new Walking Trail for Rolling Oaks Park.

FY 13-14 Goals and Objectives

- Complete construction on North Dade Optimist Park
- Complete construction for Rolling Oaks Park Walking Trail.
- Start design of Master Plan for Rolling Oaks Park Project
- Complete construction and move into the new City Hall/Police Complex.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget Capital Projects Fund

CAPITAL PROJECTS FUND OPERATING DIVISION

Fund Budget

Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-----------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|-----------------------|--------------------|
| Personnel Services | \$228,153 | \$347,245 | \$466,652 | \$458,428 | \$508,026 | \$545,198 | \$557,074 |
| Operating Expenses | \$2,723,729 | \$751,663 | \$461,054 | \$689,694 | \$138,070 | \$342,937 | \$272,299 |
| Capital Outlay | \$13,797,363 | \$47,602,135 | \$7,757,357 | \$9,183,761 | \$9,649,083 | \$43,586,931 | \$0 |
| Debt Service | 0 | 0 | 0 | \$3,768,026 | \$4,184,532 | \$4,678,852 | \$5,829,579 |
| Reserve | | | | | | | \$548,053 |
| TOTAL DIVISION | \$16,749,245 | \$48,701,043 | \$8,685,063 | \$14,099,909 | \$14,479,711 | \$49,153,918 | \$7,207,005 |
| TOTAL CAPITAL PROJECT FUND | \$16,749,245 | \$48,701,043 | \$8,685,063 | \$14,099,909 | \$14,479,711 | \$49,153,918 | \$7,207,095 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 2 | 3 | 4 | 4 | 4 | 5 | 5 |
| 4. Operating Budget | \$16,749,245 | \$48,701,043 | \$8,685,063 | \$14,099,909 | \$14,479,711 | \$49,153,918 | \$7,207,005 |
| Service Quantity | | | | | | | |
| 5. # projects in construction | 3 | 7 | 6 | 12 | 11 | 10 | 13 |
| 6. # projects in planning | 10 | 15 | 18 | 11 | 10 | 9 | 9 |
| 7. # meetings | 51 | 144 | 140 | 146 | 172 | 156 | 208 |
| Efficiency Measures | | | | | | | |
| 8. Projects handled/employee | 6.5 | 7.3 | 6 | 6 | 5 | 5 | 3 |
| Effectiveness Measures | | | | | | | |
| 9. Projects complete on time % | 100% | 90% | 90% | 90% | 90% | 80% | 90% |
| 10. Projects @/under budget | 2 | 3 | 5 | 11 | 8 | 16 | 8 |

Analysis

FY-13 was a very important year since the construction of the new City Hall Municipal complex was started. Several park projects started due to the availability of the Miami Dade County General Obligation Bond contracts. The same should be true for FY 14 with more parks improvement projects.

Budget Detail by Fund

-- Stormwater Utility Fund --



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

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



City of Miami Gardens

FY 2013-2014 Annual Budget Stormwater Utility Fund

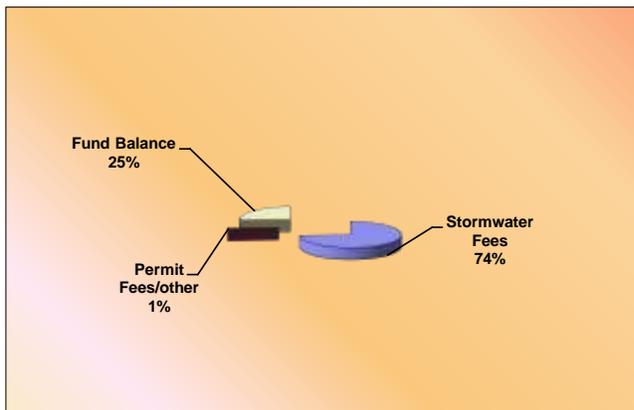
FY 2013-2014 Stormwater Utility Fund Estimated Revenues

Stormwater Utility Fund Revenues

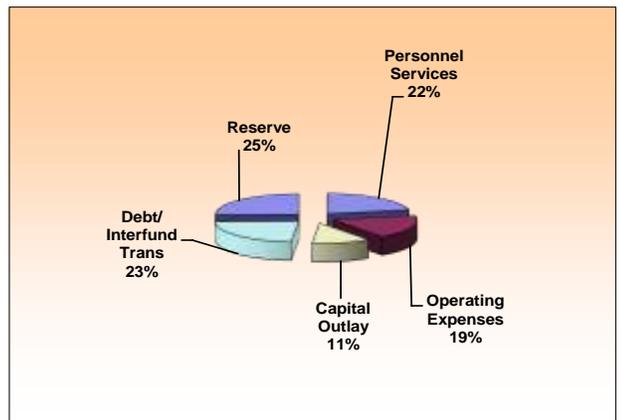
| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Stormwater Fees | \$3,473,074 | \$3,381,668 | \$3,456,364 | \$3,395,000 | \$3,658,509 | \$3,350,000 | \$3,489,549 |
| Grant | \$0 | \$645,351 | \$88,275 | \$512,073 | \$701,670 | \$24,000 | \$0 |
| Other | \$487,695 | \$34,966 | \$39,517 | \$26,000 | \$101,057 | \$45,000 | \$45,000 |
| Fund Balance Forward | \$0 | \$479,360 | \$1,159,901 | \$1,375,440 | \$1,225,840 | \$817,407 | \$1,203,379 |
| TOTAL FUND | \$3,960,769 | \$4,541,345 | \$4,744,057 | \$5,308,513 | \$5,687,076 | \$4,146,972 | \$4,737,928 |

Stormwater Fund Expenditures

Stormwater Utility Source of Revenues



Stormwater Utility Expenditure Profile



City of Miami Gardens

FY 2013-2014 Annual Budget Stormwater Utility Fund

STORMWATER UTILITY FUND OPERATING DIVISION

Mission

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

Staffing Level

Authorized Positions

| Fiscal Year 2012-2013 | F.T.E. |
|-------------------------|-----------|
| Floodplain Coordinator | 1 |
| Administrative Analyst | 1 |
| City Engineer | 1 |
| Engineers | 2 |
| Inspector | 1 |
| Superintendent | 1 |
| Street Sweeper Operator | 1 |
| Stormwater Worker III | 2 |
| Stormwater Worker I | 4 |
| Total | 14 |

Authorized Positions

| Fiscal Year 2013-2014 | F.T.E. |
|-------------------------|-------------|
| Floodplain Coordinator | 1 |
| Administrative Analyst | 1 |
| City Engineer | 1 |
| Engineers | 2 |
| Inspector | 1 |
| Superintendent | 1 |
| Public Service Worker | .5 |
| Street Sweeper Operator | 1 |
| Stormwater Worker III | 2 |
| Stormwater Worker I | 4 |
| Total | 14.5 |



Drainage Project

Accomplishments, Goals and Objectives

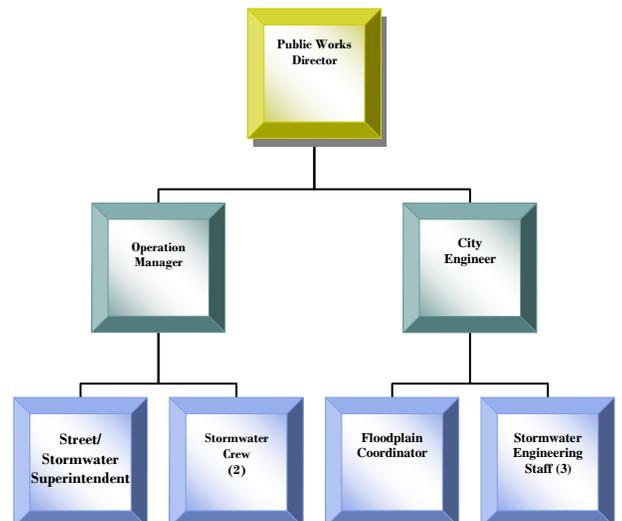
FY 12-13 Accomplishments

- Completed NW 178 Drive Outfall Canal Project
- Completed the Stormwater Fees to the tax roll to eliminate the fees in the utility bill and save on the billing.
- Completed the Vista Verde Stormwater Improvements – Phase 1A and 1B.
- Completed the Stormwater Project on NW 191 Street between NW 10-11 Court.
- Completed the swale re-grading project on NW 185 Drive and NW 183 Drive/NW 9 Avenue.

FY 13-14 Goals and Objectives

- To complete the design and start construction for the Vista Verde Stormwater Improvement Project Phases 2 and 3 and NW 213 Street and NW 39 Avenue to NW 215 Street.
- To start the Stormwater and Road Improvement design and construction as the road are dedicated to the City from the Kings Gardens Area.
- To continue canal improvement to include culverts, erosion control, etc.

Organization Chart



City of Miami Gardens

FY 2013-2014 Annual Budget Stormwater Utility Fund

STORMWATER UTILITY FUND OPERATING DIVISION

Fund Budget Expenditures

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Personnel Services | \$300,890 | \$633,746 | \$855,314 | \$917,251 | \$960,488 | \$945,816 | \$1,027,889 |
| Operating Expenses/Reserve | \$3,058,995 | \$2,130,652 | \$2,100,719 | \$2,266,929 | \$2,488,839 | \$2,126,220 | \$1,970,335 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$54,719 | \$369,425 | \$1,739,704 |
| TOTAL DIVISION | \$3,359,885 | \$2,794,398 | \$2,956,033 | \$3,184,180 | \$3,504,046 | \$3,441,461 | \$4,737,928 |
| TOTAL STORMWATER UTILITY FUND | \$3,359,885 | \$2,794,398 | \$2,956,033 | \$3,184,180 | \$3,504,046 | \$3,441,461 | \$4,737,928 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 6 | 6 | 7 | 12 | 14 | 14 | 14.5 |
| 4. Operating Budget | \$3,359,885 | \$2,794,398 | \$2,956,033 | \$3,184,180 | \$3,504,046 | \$3,441,461 | \$4,737,928 |
| Service Quantity | | | | | | | |
| 5. # Catch Basins Cleaned | 200 | 348 | 350 | 646 | 796 | 906 | 900 |
| 6. # Miles of Streets Cleaned | 250 | 1185 | 1250 | 1123 | 1146 | 1044 | 1200 |
| 7. Linear feet of pipe Cleaned | 25,000 | 8,221 | 25,000 | 18,260 | 12,820 | 18,650 | 19,000 |
| 8. # Manholes Cleaned | 15 | 155 | 600 | 748 | 799 | 800 | 800 |
| 9. # Construction Projects | 2 | 7 | 2 | 3 | 7 | 5 | 5 |
| Efficiency Measures | | | | | | | |
| 10. # Basins Cleaned/Employee | n/a | 33 | 58 | 54 | 55 | 64 | 64 |
| 11. Ave Cost per mile/ street | n/a | \$2,363 | \$1,800 | \$1,900 | \$1,900 | \$2,100 | \$2,200 |
| Effectiveness Measures | | | | | | | |
| 12. Customer Survey Rating | Fair | Good | Good | Good | Good | Good | n/a |

Analysis

In FY 13, six construction projects were completed minimizing flooding in the community. Continuing the routine street cleaning and sweeping with drain/catch basin cleaning will reduce minor flooding caused by clogged drainage systems. Furthermore, FY 2013-14, the Stormwater Fees will be charged in the tax roll instead of in the utility bill. This will make the process more efficient due to the present process being collected by Miami-Dade County, North Miami Beach and the City. It will be a substantial saving for the Stormwater Funds.

City of Miami Gardens

FY 2013-2014 Annual Budget Debt Service Fund



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

FY 2013-2014 Debt Service Fund Estimated Revenues

Debt Service Fund Revenues

| Category | Actual FY 07-08 | Actual FY 07-08 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------|---------------------|
| Transfers-in | n/a | \$6,012,341 | \$6,637,910 | \$9,602,096 | \$13,685,523 | \$8,709,535 | \$8,745,307 |
| Refinance bond proceeds | n/a | n/a | n/a | n/a | n/a | n/a | \$13,770,000 |
| Fund Balance | n/a | n/a | n/a | n/a | n/a | \$2,610,305 | \$1,473,086 |
| TOTAL FUND | | \$6,012,341 | \$6,637,910 | \$9,602,096 | \$13,685,523 | \$11,319,840 | \$23,988,393 |

City of Miami Gardens

FY 2013-2014 Annual Budget
Debt Service Fund

DEBT SERVICE FUND

Mission

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

The use of the Debt Service Fund 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.

Accomplishments, Goals and Objectives

FY 12-13 Accomplishments

n/a

FY 13-14 Goals and Objectives

n/a

Staffing Level

Authorized Positions

Fiscal Year 2012-2013 F.T.E.

No employees

Authorized Positions

Fiscal Year 2013-2014 F.T.E.

No employee

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 2013-2014 Annual Budget Debt Service Fund

DEBT SERVICE FUND

Fund Budget

| Category | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|---------------------|
| Personnel Services | n/a | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenses | n/a | \$6,012,341 | \$6,637,910 | \$7,257,889 | \$9,602,097 | \$11,304,255 | \$23,860,331 |
| Fund Balance | n/a | \$0 | \$0 | \$0 | \$0 | \$0 | \$128,061 |
| TOTAL DIVISION | | \$6,012,341 | \$6,637,910 | \$7,257,889 | \$9,602,097 | \$12,582,878 | \$23,988,393 |
| TOTAL DEBT SERVICE FUND | | \$6,012,341 | \$6,637,910 | \$7,257,889 | \$9,602,097 | \$11,319,840 | \$23,998,393 |

Performance Indicators

| | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Actual FY 11-12 | Estimated FY 12-13 | Budget FY 13-14 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Service Profile | | | | | | | |
| 1. Population Served | 109,200 | 110,000 | 111,171 | 109,730 | 107,167 | 107,091 | 107,147 |
| 2. Service Area | 20 Sq. | 20 Sq. Miles | 20 Sq. Miles |
| 3. # FTE Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. Operating Budget | n/a | \$6,012,341 | \$6,637,910 | \$7,257,889 | \$9,602,097 | \$12,582,878 | \$23,998,393 |
| Service Quantity | | | | | | | |
| 5. | | | | | | | |
| Efficiency Measures | n/a | n/a | n/a | n/a | n/a | n/a | |
| Effectiveness Measures | | | | | | | |

Analysis

The Debt Service Fund was started mid-year in FY-08. Debt Service for FY 13 increases is attributed to the debt service payment of the City Hall Bond. FY 14 amount includes the balloon payments of two taxable bonds, however, the City is currently actively seeking buyers for those properties, and if it does not materialize the City will re-finance the bonds. Current Taxable value to Debt ratio is 2.96%

Budget-Related Charts, Graphs & Tables

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

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Budget Summary City of Miami Gardens- Fiscal Year 2013-2014

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MIAMI GARDENS ARE 12.3% MORE THAN
LAST YEAR'S TOTAL EXPENDITURES.**

General Fund: 6.9363

| | General Fund | Capital Projects Fund | Special Revenue Fund | Debt Service Fund | Stormwater Fund | Transportation Fund | CDBG Fund | Law Enforcement Trust Fund | Development Services Fund | Total All Funds |
|--|--------------------|-----------------------|----------------------|---------------------|--------------------|---------------------|--------------------|----------------------------|---------------------------|--------------------|
| ESTIMATED REVENUES | | | | | | | | | | |
| Taxes: | Millage Per \$1000 | | | | | | | | | |
| Ad valorem Taxes 6.9363 | 22,955,298 | - | - | - | - | - | - | - | - | 22,955,298 |
| Fuel Taxes | - | - | - | - | - | 2,076,000 | - | - | - | 2,076,000 |
| Franchise Fees | 4,560,000 | - | - | - | - | - | - | - | - | 4,560,000 |
| Intergovernmental | 10,463,046 | - | - | - | - | 4,701,720 | - | - | - | 15,164,766 |
| Utility Taxes | 10,128,036 | - | - | - | - | - | - | - | - | 10,128,036 |
| Fines and Forfeitures | 5,163,871 | - | 28,000 | - | - | - | - | - | - | 5,191,871 |
| Licenses and Permits | 1,950,000 | - | - | - | 40,000 | 50,790 | - | - | 2,088,500 | 4,129,290 |
| Miscellaneous/Interest Income | 1,790,000 | 1,151,124 | 200 | - | 5,000 | 46,575 | - | - | 173,335 | 3,166,234 |
| Charges for Services | 5,904,131 | - | - | - | 3,489,549 | - | - | - | - | 9,393,680 |
| Grants & Loans | 1,311,000 | - | - | 13,770,000 | - | - | 1,014,829 | - | - | 16,095,829 |
| Impact Fees | - | - | 37,000 | - | - | - | - | - | - | 37,000 |
| TOTAL SOURCES | 64,225,383 | \$1,151,124 | \$65,200 | \$13,770,000 | \$3,534,549 | \$6,875,085 | \$1,014,829 | - | \$2,261,835 | 92,898,005 |
| Transfers In | 1,349,358 | 5,204,701 | - | 8,745,307 | - | 180,258 | - | - | - | 15,479,625 |
| Fund Balances/Reserves/Net Assets | 11,121,828 | 851,180 | 1,197,238 | 1,473,086 | 1,203,379 | 4,579,342 | - | 22,830 | - | 20,448,882 |
| TOTAL REVENUES, TRANSFERS & BALANCES | 76,696,569 | \$7,207,005 | \$1,262,438 | \$23,988,393 | \$4,737,928 | \$11,634,685 | \$1,014,829 | \$22,830 | \$2,261,835 | 128,826,513 |
| EXPENDITURES | | | | | | | | | | |
| General Government | 18,378,019 | 587,474 | - | - | - | - | - | - | 1,774,650 | 20,740,142 |
| Public Safety | 33,511,224 | - | 28,000 | - | - | - | - | - | - | 33,539,224 |
| Physical Environment | - | - | - | - | 2,437,329 | - | - | - | - | 2,437,329 |
| Transportation | - | - | - | - | - | 6,418,584 | - | - | - | 6,418,584 |
| Parks & Recreation | 5,954,016 | - | - | - | - | - | - | - | - | 5,954,016 |
| Human Services | - | - | - | - | - | - | 1,014,829 | - | - | 1,014,829 |
| Debt Services | - | - | - | 23,860,331 | 666,216 | - | - | - | - | 24,526,546 |
| TOTAL EXPENDITURES | 57,843,259 | \$587,474 | \$28,000 | \$23,860,331 | \$3,103,545 | \$6,418,584 | \$1,014,829 | \$0 | \$1,774,650 | 94,630,670 |
| Transfers Out | 7,731,483 | 6,071,478 | - | - | 431,004 | 760,383 | - | - | 485,276 | 15,479,625 |
| Fund Balances/Reserves/Net Assets | 11,121,828 | 548,053 | 1,234,438 | 128,062 | 1,203,379 | 4,455,719 | - | 22,830 | 1,908 | 18,716,218 |
| TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES | 76,696,569 | \$7,207,006 | \$1,262,438 | \$23,988,394 | \$4,737,929 | \$11,634,685 | \$1,014,829 | \$22,830 | \$2,261,834 | 128,826,513 |

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

FY-13 General Fund Budget and Five-Year Pro Forma

City of Miami Gardens

FY 2013-2018 Estimated Annual Budget

General Fund

| REVENUES | FY 2013 Estimated | FY 2014 Budget | FY 2015 Projection | FY 2016 Projection | FY 2017 Projection | FY 2018 Projection |
|------------------------------------|----------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Ad Valorem Taxes | 19,582,239 | 22,955,298 | 23,643,957 | 24,589,715 | 25,573,304 | 26,596,236 |
| Utility Taxes | 10,164,410 | 10,128,036 | 10,330,597 | 10,640,515 | 10,959,730 | 11,288,522 |
| Franchise Fees | 4,484,301 | 4,560,000 | 4,651,200 | 5,084,310 | 5,234,967 | 5,385,378 |
| Licenses, Permits & Fees | 1,819,930 | 1,950,000 | 1,953,500 | 1,994,500 | 2,010,500 | 2,026,500 |
| Intergovernmental Revenues | 10,871,385 | 11,174,047 | 11,464,132 | 11,777,701 | 11,397,599 | 11,718,771 |
| Charges for Services | 6,152,260 | 6,387,131 | 6,443,650 | 6,470,327 | 6,496,827 | 6,523,245 |
| Fines & Forfeitures | 4,943,546 | 5,163,871 | 4,624,000 | 4,501,000 | 4,398,500 | 4,388,500 |
| Miscellaneous Revenues | 1,558,036 | 1,307,000 | 19,429,000 | 1,398,650 | 1,370,302 | 1,638,455 |
| Other sources | 4,617,405 | 1,949,358 | 2,069,598 | 1,496,990 | 1,624,930 | 4,653,429 |
| Total General Fund Revenues | \$64,193,512 | \$65,574,741 | \$84,609,634 | \$67,953,708 | \$69,066,658 | \$74,219,035 |
| | | 2.15% | 29.03% | -19.69% | 1.64% | 7.46% |

| EXPENDITURES | FY 2013 Estimated | FY 2014 Budget | FY 2015 Budget | FY 2016 Budget | FY 2017 Budget | FY 2018 Budget |
|--|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| Legislative | 398,715 | 577,822 | 506,810 | 592,230 | 603,741 | 615,143 |
| City Manager | 981,353 | 1,189,770 | 1,199,408 | 1,239,002 | 1,266,732 | 1,295,651 |
| Media & Special Events | 3,134,558 | 3,247,133 | 3,249,565 | 3,314,717 | 3,397,130 | 3,497,948 |
| City Clerk | 584,230 | 718,563 | 686,993 | 803,672 | 711,298 | 844,920 |
| Finance | 598,969 | 710,293 | 722,973 | 738,664 | 755,266 | 772,826 |
| Human Resources | 827,260 | 915,776 | 954,240 | 991,334 | 1,029,608 | 1,069,113 |
| City Attorney | 512,300 | 521,370 | 525,946 | 532,629 | 539,889 | 547,760 |
| School Crossing Guards | 617,980 | 618,159 | 623,399 | 629,811 | 636,677 | 643,854 |
| Police Department | 31,347,657 | 32,893,065 | 32,848,856 | 33,591,049 | 34,370,947 | 35,183,574 |
| Code Enforcement | 1,425,185 | 1,459,377 | 1,487,130 | 1,520,195 | 1,554,890 | 1,591,164 |
| Recreation Division | 4,185,986 | 4,537,510 | 4,596,629 | 4,692,285 | 4,799,215 | 4,917,011 |
| Parks Division | 1,464,805 | 1,416,507 | 1,439,379 | 1,470,765 | 1,504,810 | 1,541,314 |
| Purchasing | 311,657 | 322,834 | 329,219 | 336,464 | 343,967 | 351,736 |
| Information Technology | 2,493,564 | 2,359,622 | 2,330,119 | 2,378,098 | 2,433,724 | 2,497,469 |
| Fleet | 4,679,384 | 2,489,895 | 2,494,218 | 1,932,549 | 1,980,267 | 5,037,961 |
| Non-Departmental | 12,331,962 | 11,597,044 | 27,355,086 | 13,143,096 | 13,114,678 | 13,602,213 |
| Total General Fund Expenditures | 65,895,566 | \$65,574,741 | \$81,349,969 | \$67,906,558 | 69,042,840 | 74,009,657 |
| | 9.31% | -0.49% | 24.06% | -16.53% | 1.67% | 7.19% |

| OPERATIONS | FY 2013 Estimated | FY 2014 Budget | FY 2015 Projection | FY 2016 Projection | FY 2017 Projection | FY 2018 Projection |
|------------------------------------|----------------------|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues Over/(Under Expenditures) | -\$1,702,054 | \$0 | \$3,259,665 | \$47,150 | \$23,818 | \$209,378 |

| FUND BALANCE | FY 2013 Estimated | FY 2014 Budget | FY 2015 Projection | FY 2016 Projection | FY 2017 Projection | FY 2018 Projection |
|------------------------|----------------------|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Projected Fund Balance | \$11,121,828 | \$11,121,828 | \$14,381,493 | \$14,428,643 | \$14,452,461 | \$14,661,838 |

A key purpose in developing 5-year plans is to give sufficient time to resolve any fiscal challenges identified. It is also critical to the City's capital program that both anticipated 5-year capital projects be identified, but that operating funds be identified to be incorporated in the planning also. Another important aspect of 5-year planning is the ability to see how the many non-finance planning programs integrate into the fiscal picture (through planned borrowing, use of anticipated surplus funds or grants).

Millage Equivalent of City Services

1 mill = \$3,324,280

For illustrative purposes, I have calculated the millage equivalent of each City service. In other words, if residents had to pay through their property taxes ONLY for City operations, they would pay almost 28.73 mills in taxes instead of the 6.9363 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 13-14 Budget Expenditures | Millage Equivalent |
|-------------------------------|---------------------------------|---------------------|
| Legislative | \$577,822 | 0.17 mills |
| City Manager | \$1,189,770 | 0.36 mills |
| Media & Special Events | \$3,247,133 | 0.98 mills |
| City Clerk | \$718,563 | 0.22 mills |
| Finance | \$710,293 | 0.21 mills |
| Human Resources | \$915,776 | 0.28 mills |
| City Attorney | \$521,370 | 0.16 mills |
| School Crossing Guards | \$618,159 | 0.19 mills |
| Police | \$32,893,065 | 9.89 mills |
| Code Enforcement | \$1,459,377 | 0.44 mills |
| Recreation | \$5,954,016 | 1.79 mills |
| Non-Departmental | \$3,865,560 | 1.16 mills |
| Public Works | \$7,178,967 | 2.16 mills |
| Planning | \$423,714 | 0.13 mills |
| Building | \$1,838,120 | 0.55 mills |
| Purchasing | \$322,834 | 0.10 mills |
| Information Systems | \$2,359,622 | 0.71 mills |
| Fleet Maintenance | \$2,489,895 | 0.75 mills |
| Capital Projects | \$829,373 | 0.25 mills |
| Stormwater | \$3,534,549 | 1.06 mills |
| Debt Service | \$23,860,332 | 7.18 mills |
| TOTAL CITY DEPARTMENTS | \$95,508,310 | 28.73 mills |
| ACTUAL CITY MILLAGE | | 6.9363 mills |

General Fund Expenditures for FY 2013-2014

CITY OF MIAMI GARDENS LISTING OF TOP EXPENDITURES-GENERAL FUND

| | FY 2013-14 | <u>% of Total</u> |
|--|----------------------|--------------------------|
| | <u>Budget</u> | |
| Salaries | \$31,555,493 | 48.18% |
| Retirement | 4,588,775 | 7.01% |
| Health Insurance Benefits | 3,718,035 | 5.68% |
| Payroll taxes | 2,347,178 | 3.58% |
| Workers/Unemployment Comp | 858,295 | 1.31% |
| ICMA Deferred | 119,637 | 0.18% |
| | <hr/> | |
| Total Salaries & Benefits | 43,187,413 | 65.94% |
| | <hr/> | |
| Transfer to Other Funds | 5,204,701 | 7.95% |
| Special Events | 3,064,000 | 4.68% |
| Transfer to Debt Service | 2,526,783 | 3.86% |
| Contractual Services | 2,014,081 | 3.07% |
| Other Miscellaneous Expenditures | 2,295,115 | 3.50% |
| Insurance | 1,563,831 | 2.39% |
| Capital Outlay | 1,219,000 | 1.86% |
| Gasoline | 1,115,040 | 1.70% |
| Utilities | 988,214 | 1.51% |
| Professional Services | 907,662 | 1.39% |
| Operating Supplies | 886,985 | 1.35% |
| Rentals & Leases | 526,917 | 0.80% |
| | <hr/> | |
| Total Operating Expenditures | 22,312,328 | 34.06% |
| | <hr/> | |
| Total Budgeted Expenditures(Cash Outflow) | 65,499,741 | 100.00% |
| | <hr/> | |
| Adjustments: | | |
| Reserves | 11,196,828 | |
| | <hr/> | |
| Total Budgeted Expenditures | 76,696,569 | |
| | <hr/> | |

Miami-Dade County Municipalities' Official Population for use in Preparing the FY 2013-2014

| Adjusted 2012 Population Estimates for Florida's Counties and Municipalities | | | | | |
|---|--------------------------------------|---------------------------------------|---|--|---|
| Used for the FY 2013-14 State Revenue-Sharing Calculations | | | | | |
| County / Municipality | April 1, 2012 Total Population | April 1, 2012 Inmate Population | April 1, 2012 Total Population Less Inmates | Municipal Annexations, De-annexations, or Corrections | Adjusted Total Population Used for State Revenue Sharing |
| Aventura | 37,239 | - | 37,239 | - | 37,239 |
| Bal Harbour | 2,976 | - | 2,976 | - | 2,976 |
| Bay Harbor Islands | 5,755 | - | 5,755 | - | 5,755 |
| Biscayne Park | 3,099 | - | 3,099 | - | 3,099 |
| Coral Gables | 47,885 | - | 47,885 | - | 47,885 |
| Cutler Bay | 41,441 | - | 41,441 | - | 41,441 |
| Doral | 47,534 | - | 47,534 | - | 47,534 |
| El Portal | 2,361 | - | 2,361 | - | 2,361 |
| Florida City | 11,850 | - | 11,850 | - | 11,850 |
| Golden Beach | 924 | - | 924 | - | 924 |
| Hialeah | 227,395 | - | 227,395 | - | 227,395 |
| Hialeah Gardens | 21,957 | - | 21,957 | - | 21,957 |
| Homestead | 63,290 | 18 | 63,272 | - | 63,272 |
| Indian Creek Village | 92 | - | 92 | - | 92 |
| Islandia | 18 | - | 18 | - | 18 |
| Key Biscayne | 12,402 | - | 12,402 | - | 12,402 |
| Medley | 858 | - | 858 | - | 858 |
| Miami | 414,751 | 2,425 | 412,326 | - | 412,326 |
| Miami Beach | 90,097 | - | 90,097 | - | 90,097 |
| Miami Gardens | 107,147 | - | 107,147 | - | 107,147 |
| Miami Lakes | 29,448 | 12 | 29,436 | - | 29,436 |
| Miami Shores | 10,659 | - | 10,659 | - | 10,659 |
| Miami Springs | 14,037 | - | 14,037 | - | 14,037 |
| North Bay | 7,524 | - | 7,524 | - | 7,524 |
| North Miami | 60,313 | - | 60,313 | - | 60,313 |
| North Miami Beach | 42,113 | - | 42,113 | - | 42,113 |
| Opa-locka | 15,610 | - | 15,610 | - | 15,610 |
| Palmetto Bay | 23,643 | - | 23,643 | - | 23,643 |
| Pinecrest | 18,447 | - | 18,447 | - | 18,447 |
| South Miami | 13,576 | - | 13,576 | - | 13,576 |
| Sunny Isles Beach | 21,395 | - | 21,395 | - | 21,395 |
| Surfside | 5,776 | - | 5,776 | - | 5,776 |
| Sweetwater | 19,963 | - | 19,963 | - | 19,963 |
| Virginia Gardens | 2,394 | - | 2,394 | - | 2,394 |
| West Miami | 6,024 | - | 6,024 | - | 6,024 |
| Unincorporated County | 1,121,297 | 6,907 | 1,114,390 | - | 1,114,390 |

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

Miami-Dade County FY 2013-2014 July 1 Property Tax Roll

| Taxing Authority | 2012 Taxable Value | 2013 Preliminary Taxable Value | Taxable Value % Change |
|----------------------|------------------------|--------------------------------|------------------------|
| Aventura | \$7,501,239,017 | \$7,786,432,398 | 3.80% |
| Bal Harbor | \$3,172,470,734 | \$3,652,782,693 | 15.14% |
| Bay Harbor Islands | \$579,865,315 | \$602,162,980 | 3.85% |
| Biscayne Park | \$129,671,307 | \$132,789,629 | 2.40% |
| Coral Gables | \$12,025,562,902 | \$12,280,770,590 | 2.12% |
| Cutler Bay | \$1,705,481,398 | \$1,769,747,418 | 3.77% |
| Doral | \$8,660,768,494 | \$8,882,534,791 | 2.56% |
| El Portal | \$85,713,619 | \$88,430,341 | 3.17% |
| Florida City | \$439,104,372 | \$414,593,947 | -5.58% |
| Golden Beach | \$633,839,127 | \$693,713,276 | 9.45% |
| Hialeah | \$7,224,650,057 | \$6,971,712,847 | -3.50% |
| Hialeah Gardens | \$905,914,474 | \$909,500,904 | 0.40% |
| Homestead | \$1,802,893,729 | \$1,805,014,738 | 0.12% |
| Indian Creek | \$360,636,046 | \$431,078,677 | 19.53% |
| Islandia | \$303,751 | \$303,751 | 0.00% |
| Key Biscayne | \$5,778,632,344 | \$6,151,903,029 | 6.46% |
| Medley | \$1,752,944,746 | \$1,797,187,544 | 2.52% |
| Miami | \$31,333,834,037 | \$32,735,569,577 | 4.47% |
| Miami Beach | \$23,072,321,980 | \$24,656,576,889 | 6.87% |
| Miami Gardens | \$3,226,589,576 | \$3,324,280,793 | 3.03%* |
| Miami Lakes | \$2,469,202,655 | \$2,510,381,667 | 1.67% |
| Miami Shores | \$749,828,788 | \$764,132,319 | 1.91% |
| Miami Springs | \$876,429,126 | \$910,262,509 | 3.86% |
| North Bay Village | \$636,142,982 | \$669,073,745 | 5.18% |
| North Miami | \$2,063,006,293 | \$2,085,026,011 | 1.07% |
| North Miami Beach | \$1,738,361,768 | \$1,740,998,099 | 0.15% |
| Opa-Locka | \$697,830,150 | \$659,709,852 | -5.46% |
| Palmetto Bay | \$2,414,961,782 | \$2,400,102,401 | -0.62% |
| Pinecrest | \$3,639,963,100 | \$3,737,105,593 | 2.67% |
| South Miami | \$1,426,836,326 | \$1,433,343,727 | 0.46% |
| Sunny Isles Beach | \$6,258,284,331 | \$6,904,085,892 | 10.32% |
| Surfside | \$1,062,214,226 | \$1,144,071,250 | 7.71% |
| Sweetwater | \$1,237,754,905 | \$1,277,173,844 | 3.18% |
| Virginia Gardens | \$181,823,751 | \$183,247,173 | 0.78% |
| West Miami | \$289,664,055 | \$283,943,526 | -1.97% |

* Final value as of July 2013

Distribution of Ad Valorem Tax Levy

| | FY-05 | FY-06 | FY-07 | FY-08 | FY-09 | FY-10 | FY-11 | FY-12 | FY-13 | FY-14 |
|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|
| Operating Budget | 3.276 | 3.3198 | 5.0288 | 4.6395 | 3.7912 | 4.3213 | 5.2716 | 5.6348 | 6.3214 | 6.7780 |
| Planned Reserve | 0.1862 | 0.1593 | | | | | | 0.67 | | |
| Capital Improvements | 0.1862 | 0.1593 | 0.12 | 0.5093 | 1.349 | 1.0521 | 0.4425 | 0.2568 | 0.0406 | 0.1583 |
| Total Levy | 3.6484 | 3.6384 | 5.1488 | 5.1488 | 5.1402 | 5.3734 | 5.7141 | 6.5616 | 6.362 | 6.9363 |

Analysis of Adopted Tax Levy

Property Valuation - 2013

| | |
|--|------------------|
| Current Year Taxable Value of Real Property for Operating Purposes | \$2,974,758,884 |
| Current Year Taxable Value of Personal Property for Operating Purposes | \$ 349,411,610 |
| Current Year Taxable Value of Central Assessed Property | \$ 110,299 |
| Current Year Gross Taxable Value for Operating Purposes | \$3,324,280,793 |
| Current Year Net New Taxable Value (New Construction) | \$ 9,131,722 |
| Current Year Adjusted Taxable Value | \$ 3,315,149,071 |

Projected Levy

| | |
|--|-----------------------|
| Prior Year Levy | \$6.3620 per \$1,000 |
| Prior Year Ad Valorem Proceeds | \$ 20,527,563 |
| Current Roll-Back Rate | \$ 6.1920 per \$1,000 |
| Current Year Millage Rate | \$ 6.9363 per \$1,000 |
| Total Ad Valorem Taxes Proposed to be Levied | \$ 23,058,209 |

Legal Debt Margin – Direct & Overlapping Debt Tax Year 2012 (Unaudited)

Assessed Valuation

Certified Tax Valuation –
2012..... \$3,226,589,576

Debt Limit

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

Gross Debt

Authorized and Outstanding Debt..... \$ 105,627,772

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

Statutory Deductions

Debt Applicable to Enterprise Funds and Fund Available for Debt Service..... \$ 7,276,806

Net Debt

Authorized and Outstanding Debt..... \$ 98,350,966

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..... \$190,669,729,271
City Valuation as a Percent of County Valuation..... 1.85%

Miami-Dade County Debt (% Applicable to City)..... \$ 8,990,000
Miami-Dade County Schools (% Applicable to City)..... \$ 19,352,000
City of Miami Gardens..... \$ 98,350,966
City Debt per capita \$ \$1,182.43

Current debt service to available funds ratio
(Total FY-2014 Debt Payments/FY-14 General Fund Expenditures)..... 15.38%

Estimated Changes & History in General Fund Fund Balance

| | FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10(1) | FY 10-11(2) | FY 11-12(3) | FY 12-13(4) |
|-----------------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| Beginning Balance | \$10,181,219 | \$11,692,700 | \$11,244,771 | \$10,844,070 | \$9,588,605 | \$7,551,866 | 5,328,984 | 12,823,884 |
| Revenue/Transfers | 40,670,757 | 56,605,342 | 60,382,812 | 66,233,913 | 63,816,156 | 58,057,902 | 63,978,617 | 64,193,512 |
| Expenditures/Uses | (39,159,276) | (57,053,271) | (60,783,513) | (67,489,378) | (65,852,895) | (60,280,784) | (56,483,717) | (65,895,567) |
| Net Change in Fund Balance | 1,511,481 | (447,929) | (400,701) | (1,255,465) | (2,036,739) | (2,222,882) | 7,494,900 | (1,702,055) |
| Ending Balance | <u>\$11,692,700</u> | <u>\$11,244,771</u> | <u>\$10,844,070</u> | <u>\$9,588,605</u> | <u>\$7,551,866</u> | <u>\$5,328,984</u> | <u>12,823,884</u> | <u>11,121,829</u> |
| Components of Fund Balance | | | | | | | | |
| Non Spendable | 0 | 8,000 | 75,600 | 344,740 | 512,749 | 0 | 0 | 0 |
| Restricted | 7,706,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed | 134,472 | 3,135,032 | 1,957,969 | 29,479 | 561,467 | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 28,572 | 0 | 0 |
| Unassigned | 3,852,028 | 8,101,739 | 8,810,501 | 9,214,386 | 6,477,650 | 5,330,412 | 12,823,884 | 11,121,829 |
| Ending Balance | <u>\$11,692,700</u> | <u>\$11,244,771</u> | <u>\$10,844,070</u> | <u>\$9,588,605</u> | <u>\$7,551,866</u> | <u>\$5,358,984</u> | <u>12,823,884</u> | <u>11,121,829</u> |

- (1) Deficit in FY 10 is attributed to 17.5% decline in taxable value, resulting a shortfall of \$600,000 in property taxes. Development Services Fund recognized a shortfall of \$1.45 million of which subsidy was provided from the General Fund.
- (2) Deficit in FY 11 is attributed to shortfall in Red Light Camera Fines due to new legislature imposed by the State, and a one time refund imposed by the Public Service Commission to Florida Power and Light and adjustment in lower fuel charges reduced the revenue for electric franchise fees. Also being affected is a further 7.5% decline in the City's taxable value resulting in a short of approximately \$700,000 in property taxes.
- (3) Surplus generated is partly attributed to the settlement by Dade County for the Citizens Independent Transportation Trust, of which the City utilized some General Fund Revenue to fund the projects and the proceeds from the settlement was deposited back to General Fund in 2012.
- (4) Deficit is attributed decline in taxable value, resulting a shortfall of approximately \$900,000. Council also utilized \$943,000 in balancing FY 2013 budget.

Estimated Changes & History in Transportation Fund Fund Balance

| | FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12* | FY 12-13 |
|-----------------------------------|------------------|------------------|--------------------|------------------|----------------|----------------|--------------------|--------------------|
| Beginning Balance | \$2,365,320 | \$995,259 | \$500,211 | \$1,012,589 | \$518,120 | \$2,625 | \$7,183 | \$3,672,421 |
| Revenue | 7,952,614 | 4,567,125 | 4,368,373 | 3,492,045 | 3,621,204 | 3,530,853 | 7,256,111 | 7,835,542 |
| Expenditures/Uses | (9,322,675) | (5,062,173) | (3,855,995) | (3,986,514) | (4,136,699) | (3,526,295) | (3,590,873) | (6,928,621) |
| Net Change in Fund Balance | (1,370,061) | (495,048) | 512,378 | (494,469) | (515,495) | 4,558 | 3,665,238 | 906,921 |
| Ending Balance | <u>\$995,259</u> | <u>\$500,211</u> | <u>\$1,012,589</u> | <u>\$518,120</u> | <u>\$2,625</u> | <u>\$7,183</u> | <u>\$3,672,421</u> | <u>\$4,579,342</u> |
| Components of Fund Balance | | | | | | | | |
| Non Spendable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 0 | 0 | 0 | 0 | 0 | 7,183 | 0 | 0 |
| Committed | 0 | 249,110 | 7,596 | 81,343 | 2,625 | 0 | 0 | 0 |
| Assigned | 995,259 | 251,101 | 1,004,993 | 436,777 | 0 | 0 | 3,672,421 | 4,579,342 |
| Unassigned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Balance | <u>\$995,259</u> | <u>\$500,211</u> | <u>\$1,012,589</u> | <u>\$518,120</u> | <u>\$2,625</u> | <u>\$7,183</u> | <u>\$3,672,421</u> | <u>\$4,579,342</u> |

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

Estimated Changes & History in Development Services Fund Fund Balance

| | FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 |
|-----------------------------------|--------------------|------------------|-----------------|-----------------|----------------|--------------------|--------------------|--------------------|
| Beginning Balance | \$952,040 | \$2,095,620 | \$682,444 | \$27,664 | \$18,345 | \$3,555 | (\$620,259) | (\$318,128) |
| Revenue /Transfers | 4,070,000 | 2,688,224 | 3,216,144 | 3,849,338 | 3,649,291 | 2,128,687 | 2,791,124 | 2,079,293 |
| Expenditures/Uses | (2,926,420) | (4,101,400) | (3,870,924) | (3,858,657) | (3,664,081) | (2,752,501) | (2,488,993) | (2,395,868) |
| Net Change in Fund Balance | 1,143,580 | (1,413,176) | (654,780) | (9,319) | (14,790) | (623,814) | 302,131 | (316,575) |
| Ending Balance | <u>\$2,095,620</u> | <u>\$682,444</u> | <u>\$27,664</u> | <u>\$18,345</u> | <u>\$3,555</u> | <u>(\$620,259)</u> | <u>(\$318,128)</u> | <u>(\$634,703)</u> |
| Components of Fund Balance | | | | | | | | |
| Non Spendable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed | 406,150 | 88,663 | 0 | 18,336 | 3,555 | 0 | 0 | 0 |
| Assigned | 1,689,470 | 593,781 | 27,664 | 9 | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 | 0 | (620,259) | (318,128) | (634,703) |
| Ending Balance | <u>\$2,095,620</u> | <u>\$682,444</u> | <u>\$27,664</u> | <u>\$18,345</u> | <u>\$3,555</u> | <u>(\$620,259)</u> | <u>(\$318,128)</u> | <u>(\$634,703)</u> |

Estimated Changes & History in Other Special Fund Balances

| | FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Balance | \$735,562 | \$1,181,901 | \$1,617,544 | \$2,190,231 | \$1,610,292 | \$2,026,250 | 2,450,837 | 2,285,946 |
| Revenue ** | 453,519 | 1,304,548 | 3,221,920 | 10,459,480 | 13,267,369 | 5,831,205 | 6,137,061 | 3,891,801 |
| Expenditures/Uses | (7,180) | (868,905) | (2,649,233) | (11,039,419) | (12,851,411) | (5,406,618) | (6,301,952) | (2,671,733) |
| Net Change in Fund Balance | 446,339 | 435,643 | 572,687 | (579,939) | 415,958 | 424,587 | (164,891) | 1,220,068 |
| Ending Balance | <u>\$1,181,901</u> | <u>\$1,617,544</u> | <u>\$2,190,231</u> | <u>\$1,610,292</u> | <u>\$2,026,250</u> | <u>\$2,450,837</u> | <u>\$2,285,946</u> | <u>\$3,506,014</u> |
| Components of Fund Balance | | | | | | | | |
| Non Spendable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 1,181,901 | 1,650,224 | 1,887,392 | 1,610,292 | 2,026,250 | 2,450,837 | 2,285,946 | 3,506,014 |
| Committed | 0 | 0 | 302,839 | 0 | 0 | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned | 0 | (32,680) | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Balance | <u>\$1,181,901</u> | <u>\$1,617,544</u> | <u>\$2,190,231</u> | <u>\$1,610,292</u> | <u>\$2,026,250</u> | <u>\$2,450,837</u> | <u>\$2,285,946</u> | <u>\$3,506,014</u> |

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

** Includes CITT settlement received in FY 2012 in the amount of \$3,312,663

Estimated Changes & History in Capital Projects Fund Fund Balance

| | FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 |
|-----------------------------------|-------------|---------------|--------------|--------------|-------------|--------------|--------------|--------------|
| Beginning Balance | \$0 | (\$1,428,726) | \$13,595,976 | \$13,275,359 | \$2,846,510 | \$2,181,453 | 50,243,280 | 40,519,798 |
| Revenue/Transfers In | 664,314 | 26,513,935 | 16,428,629 | 21,909,149 | 8,020,005 | 62,161,736 | 4,956,230 | 9,485,300 |
| Expenditures/Uses | (2,093,040) | (11,489,233) | (16,749,246) | (32,337,998) | (8,685,062) | (14,099,909) | (14,679,712) | (49,153,918) |
| Net Change in Fund Balance | (1,428,726) | 15,024,702 | (320,617) | (10,428,849) | (665,057) | 48,061,827 | (9,723,482) | (39,668,618) |
| Ending Balance | (1,428,726) | \$13,595,976 | \$13,275,359 | \$2,846,510 | \$2,181,453 | \$50,243,280 | \$40,519,798 | \$851,180 |
| Components of Fund Balance | | | | | | | | |
| Non Spendable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 0 | 0 | 0 | 0 | 0 | 49,571,942 | 39,455,203 | 0 |
| Committed | 0 | 2,858,946 | 5,870,448 | 349,156 | 0 | 0 | 0 | 0 |
| Assigned | 0 | 10,737,030 | 7,404,911 | 2,497,354 | 2,181,453 | 671,338 | 1,064,595 | 851,180 |
| Unassigned | (1,428,726) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Balance | (1,428,726) | \$13,595,976 | \$13,275,359 | \$2,846,510 | \$2,181,453 | \$50,243,280 | \$40,519,798 | \$851,180 |

Estimated Changes & History in Debt Service Fund Fund Balance

| | FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 |
|-----------------------------------|----------|----------|----------|-------------|-------------|-------------|-------------|--------------|
| Beginning Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,083,391 |
| Revenue/Transfers In | 0 | 0 | 0 | 6,012,341 | 6,637,910 | 9,388,361 | 13,685,488 | 8,709,535 |
| Expenditures/Uses | 0 | 0 | 0 | (6,012,341) | (6,637,910) | (9,388,361) | (9,602,097) | (11,319,840) |
| Net Change in Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 4,083,391 | (2,610,305) |
| Ending Balance | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,083,391 | \$1,473,086 |
| Components of Fund Balance | | | | | | | | |
| Non Spendable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed | 0 | 0 | 0 | 0 | 0 | 0 | 4,083,391 | 1,473,086 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,083,391 | \$1,473,086 |

Per Capita Debt Burden Outstanding Bonds

City-Issued Debt

| Bond Name | Final Payment | Original Amount | Original Term | 9/30/13 Balance by Type of Debt | | | Per Capita Debt |
|-----------------------------------|------------------|--------------------|------------------|---------------------------------|-------------------|-------------------|--------------------|
| | | | | Revenue Bonds | Capital Leases | Balance | |
| Land Acquisition Bond, 05 | 2025 | 7,500,000 | 20 | 5,753,887 | | 5,753,887 | |
| Equipment Bond, 05 | 2016 | 2,500,000 | 5 | 439,268 | | 439,268 | |
| Land Acquisition Bond, 07 | 2026 | 14,400,000 | 20 | 10,969,349 | | 10,969,349 | |
| Taxable Land Acquisition Bond, 09 | 2014 | 7,300,000 | 5 | 6,312,000 | | 6,312,000 | |
| Equipment Bond, 09 | 2014 | 2,000,000 | 5 | 521,792 | | 521,792 | |
| Land Acquisition Bond, 09 | 2030 | 4,000,000 | 20 | 3,467,059 | | 3,467,059 | |
| Land Acquisition Bond, 09 | 2014 | 8,800,000 | 5 | 7,697,227 | | 7,697,227 | |
| City Hall Construction Bond | 2040 | 55,000,000 | 30 | 53,945,000 | | 53,945,000 | |
| Equipment Master Lease | 2018 | 3,700,000 | 5 | | 3,700,000 | 3,700,000 | |
| Current Balance | | | | 89,105,582 | 3,700,000 | 92,805,582 | \$866.15 |

Debt Burden Including County-Issued Debt

| Name | Final Payment | 9/30/13 Balance by Type of Debt | | | Per Capita Debt |
|--------------------------|------------------|---------------------------------|--------------------|-------------------|--------------------|
| | | n/a | Interlocal Debt | Balance | |
| City Start-Up Debt, 2004 | 2013 | | 351,830 | 351,830 | |
| QNIP Bond Debt | 2027 | | 5,213,975 | 5,213,975 | |
| County Stormwater Bonds | 2029 | | 7,256,385 | 7,256,385 | |
| Current Balance | | | 12,823,190 | 12,822,190 | \$119.66 |

| | | |
|---|---------------------|-----------------|
| Total Outstanding Long-Term Debt (General Government) | \$98,371,387 | \$918.09 |
| Total Outstanding Long-Term Debt (Special Revenue/Enterprise Fund) | \$7,256,385 | \$67.72 |

Bonded And Other Debt Obligations

The City of Miami Gardens has no outstanding General Obligation debt. Currently, outstanding debt obligations are \$105,627,772 of which \$7,276,806 belongs to Enterprise Fund. This outstanding debt includes the City Hall which was issued at \$55 million Certificate of Participation. In FY 2013, the City entered into a Master Lease agreement in the amount of \$3.7 million with Bancorp Bank for the replacement of police vehicles and equipment. The two taxable bonds listed below are subject to Balloon payments in FY 2014 for the full remaining obligations. The City is pending to re-finance those debt obligations prior to the balloon payments. Debt schedules follow beginning on page 193.

FY 13-14 Bonded and Other Debt Obligations by Fund

| General Fund | Principal | Interest | FY-14 Total |
|-------------------------------------|-------------|-------------|---------------------|
| \$7.7m County Q.N.I.P. Bond | \$336,700 | \$216,570 | \$553,270 |
| \$4 million Land Acquisition Bond | \$149,757 | \$159,041 | \$308,798 |
| \$7.3 million Taxable Land Bond | \$6,311,999 | \$151,488 | \$6,463,487 |
| \$8.8 million Taxable Land Bond | \$7,700,842 | \$399,074 | \$8,099,916 |
| \$7.5m Pub. Facilities | \$288,023 | \$209,248 | \$497,271 |
| \$2.5m Vehicle & Equip. Bond | \$141,100 | \$ 15,712 | \$156,812 |
| \$3.5m Start-up | \$351,830 | n/a | \$351,830 |
| \$2 million Equipment Bond | \$521,418 | \$14,965 | \$536,383 |
| \$3.7 million Master Lease | \$723,927 | \$38,540 | \$762,467 |
| Certificate of Participation | | | |
| \$55 million COP | \$1,095,000 | \$3,657,080 | \$4,752,080 |
| Capital Improvement Fund | | | |
| \$14.4m Pub. Facilities | \$615,448 | \$462,052 | \$1,077,500 |
| Stormwater Fund | | | |
| County Stormwater Bonds | \$308,522 | \$357,694 | \$666,216 |
| TOTAL Debt Obligations | | | \$24,226,030 |

Debt to Taxable Assessed Value Ratio

| City | Taxable Assessed Value | Bonded debt | TAV Ratio |
|---------------|------------------------|--------------|-----------|
| Miami Gardens | \$3,324,280,793 | \$98,350,966 | 2.96% |

Amortization Schedule

\$7.5 Million Public Facilities Issue

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

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

Amortization Schedule \$3.5 Million County Start-up Loan

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

| Fiscal Year | Payment Date | Rate | Notional | Principal Amount | Interest Amount | Principal + Interest | FY Total Payment | Rate |
|-------------|--------------|------|-------------|------------------|-----------------|----------------------|------------------|------|
| FY 05 | 9/1 | 0% | \$3,166,470 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 06 | 9/1 | 0% | \$2,814,640 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 07 | 9/1 | 0% | \$2,462,810 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 08 | 9/1 | 0% | \$2,110,980 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 09 | 9/1 | 0% | \$1,759,150 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 10 | 9/1 | 0% | \$1,407,320 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 11 | 9/1 | 0% | \$1,055,490 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 12 | 9/1 | 0% | \$ 703,660 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 13 | 9/1 | 0% | \$ 351,830 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |
| FY 14 | 9/1 | 0% | \$ 0 | \$351,830 | \$0.00 | \$351,830 | \$351,830 | 0% |

Amortization Schedule

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

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

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

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

This was the City's first equipment bond issue. It was used to by our initial vehicles and equipment for all City departments. It will be retired in FY-10.

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

Amortization Schedule

\$4 Million Land Acquisition Bonds, Series 2009

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

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

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

| | | | | | |
|----|-----------|-----------|-----------|-----------|--------------|
| 40 | 8/1/2019 | 77,199.53 | 29,416.09 | 47,783.44 | 2,456,618.85 |
| 41 | 11/1/2019 | 77,199.53 | 28,854.84 | 48,344.69 | 2,408,274.16 |
| 42 | 2/1/2020 | 77,199.53 | 28,286.99 | 48,912.54 | 2,359,361.62 |
| 43 | 5/1/2020 | 77,199.53 | 27,110.03 | 50,089.50 | 2,309,272.12 |
| 44 | 8/1/2020 | 77,199.53 | 27,124.14 | 50,075.39 | 2,259,196.73 |
| 45 | 11/1/2020 | 77,199.53 | 26,535.97 | 50,663.56 | 2,208,533.17 |
| 46 | 2/1/2021 | 77,199.53 | 25,940.89 | 51,258.64 | 2,157,274.53 |
| 47 | 5/1/2021 | 77,199.53 | 24,512.55 | 52,686.98 | 2,104,587.55 |
| 48 | 8/1/2021 | 77,199.53 | 24,719.97 | 52,479.56 | 2,052,107.99 |
| 49 | 11/1/2021 | 77,199.53 | 24,103.55 | 53,095.98 | 1,999,012.01 |
| 50 | 2/1/2022 | 77,199.53 | 23,479.90 | 53,719.63 | 1,945,292.38 |
| 51 | 5/1/2022 | 77,199.53 | 22,103.85 | 55,095.68 | 1,890,196.70 |
| 52 | 8/1/2022 | 77,199.53 | 22,201.78 | 54,997.75 | 1,835,198.95 |
| 53 | 11/1/2022 | 77,199.53 | 21,555.79 | 55,643.74 | 1,779,555.21 |
| 54 | 2/1/2023 | 77,199.53 | 20,902.22 | 56,297.31 | 1,723,257.90 |
| 55 | 5/1/2023 | 77,199.53 | 19,580.93 | 57,618.60 | 1,665,639.30 |
| 56 | 8/1/2023 | 77,199.53 | 19,564.19 | 57,635.34 | 1,608,003.96 |
| 57 | 11/1/2023 | 77,199.53 | 18,887.22 | 58,312.31 | 1,549,691.65 |
| 58 | 2/1/2024 | 77,199.53 | 18,202.30 | 58,997.23 | 1,490,694.42 |
| 59 | 5/1/2024 | 77,199.53 | 17,128.69 | 60,070.84 | 1,430,623.58 |
| 60 | 8/1/2024 | 77,199.53 | 16,803.75 | 60,395.78 | 1,370,227.80 |
| 61 | 11/1/2024 | 77,199.53 | 16,094.36 | 61,105.17 | 1,309,122.63 |
| 62 | 2/1/2025 | 77,199.53 | 15,376.63 | 61,822.90 | 1,247,299.73 |
| 63 | 5/1/2025 | 77,199.53 | 14,172.74 | 63,026.79 | 1,184,272.94 |
| 64 | 8/1/2025 | 77,199.53 | 13,910.18 | 63,289.35 | 1,120,983.59 |
| 65 | 11/1/2025 | 77,199.53 | 13,166.80 | 64,032.73 | 1,056,950.86 |
| 66 | 2/1/2026 | 77,199.53 | 12,414.68 | 64,784.85 | 992,166.01 |
| 67 | 5/1/2026 | 77,199.53 | 11,273.72 | 65,925.81 | 926,240.20 |
| 68 | 8/1/2026 | 77,199.53 | 10,879.39 | 66,320.14 | 859,920.06 |
| 69 | 11/1/2026 | 77,199.53 | 10,100.41 | 67,099.12 | 792,820.94 |
| 70 | 2/1/2027 | 77,199.53 | 9,312.28 | 67,887.25 | 724,933.69 |
| 71 | 5/1/2027 | 77,199.53 | 8,237.23 | 68,962.30 | 655,971.39 |
| 72 | 8/1/2027 | 77,199.53 | 7,704.88 | 69,494.65 | 586,476.74 |
| 73 | 11/1/2027 | 77,199.53 | 6,888.61 | 70,310.92 | 516,165.82 |
| 74 | 2/1/2028 | 77,199.53 | 6,062.76 | 71,136.77 | 445,029.05 |
| 75 | 5/1/2028 | 77,199.53 | 5,113.57 | 72,085.96 | 372,943.09 |
| 76 | 8/1/2028 | 77,199.53 | 4,380.50 | 72,819.03 | 300,124.06 |
| 77 | 11/1/2028 | 77,199.53 | 3,525.18 | 73,674.35 | 226,449.71 |
| 78 | 2/1/2029 | 77,199.53 | 2,659.82 | 74,539.71 | 151,910.00 |
| 79 | 5/1/2029 | 77,199.53 | 1,726.11 | 75,473.42 | 76,436.58 |
| 80 | 8/1/2029 | 77,334.39 | 897.81 | 76,436.58 | 0.00 |

Amortization Schedule

\$14.4 Million Public Facilities Bond, Series 2007

Bonds were issued in order to renovate the police and public works buildings purchased earlier. Funds were also use to purchase construct a fueling station for City vehicles and additional park land.

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

Amortization Schedule

\$14.4 Million Public Facilities Bond, Series 2007

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

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

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

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

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

This is a taxable bond the City used to purchase 15 acres prime commercial property scheduled for foreclosure. The City intends to resell the land when the economy picks up.

| Notional | Rate | Payment Date | Interest | Principal | Total Payment |
|----------------|-------|--------------|--------------|----------------|----------------|
| \$7,300,000.00 | 4.80% | 8/3/2009 | \$158,653.33 | \$0.00 | \$158,653.33 |
| \$7,300,000.00 | 4.80% | 2/1/2010 | \$175,200.00 | \$242,025.23 | \$417,225.23 |
| \$7,057,974.77 | 4.80% | 8/3/2010 | \$169,391.39 | \$0.00 | \$169,391.39 |
| \$7,057,974.77 | 4.80% | 2/1/2011 | \$169,391.39 | \$237,095.77 | \$406,487.16 |
| \$6,820,879.00 | 4.80% | 8/3/2011 | \$163,701.10 | \$0.00 | \$163,701.10 |
| \$6,820,879.00 | 4.80% | 2/1/2012 | \$163,701.10 | \$248,476.37 | \$412,177.47 |
| \$6,572,402.63 | 4.80% | 8/3/2012 | \$157,737.66 | \$0.00 | \$157,737.66 |
| \$6,572,402.63 | 4.80% | 2/1/2013 | \$157,737.66 | \$260,403.23 | \$418,140.89 |
| \$6,311,999.40 | 4.80% | 8/3/2013 | \$151,487.99 | \$0.00 | \$151,487.99 |
| \$6,311,999.40 | 4.80% | 2/1/2014 | \$151,487.99 | \$6,311,999.40 | \$6,463,487.39 |

**Amortization Schedule
\$8.8 Million Taxable
Land Acquisition Bonds, Series 2009**

This is a taxable bond the City used to purchase 47 acres prime commercial property scheduled for foreclosure. The City intends to resell the land when the economy picks up.

| Date Due | Total | Interest | Principal | Balance |
|-----------|--------------|------------|--------------|--------------|
| 11/1/2009 | 177,013.21 | 102,721.32 | 74,291.89 | 8,725,708.11 |
| 2/1/2010 | 177,013.21 | 115,686.16 | 61,327.05 | 8,664,381.06 |
| 5/1/2010 | 177,013.21 | 111,127.22 | 65,885.99 | 8,598,495.07 |
| 8/1/2010 | 177,013.21 | 113,999.55 | 63,013.66 | 8,535,481.41 |
| 11/1/2010 | 177,013.21 | 113,164.11 | 63,849.10 | 8,471,632.31 |
| 2/1/2011 | 177,013.21 | 112,317.60 | 64,695.61 | 8,406,936.70 |
| 5/1/2011 | 177,013.21 | 107,825.30 | 69,187.91 | 8,337,748.79 |
| 8/1/2011 | 177,013.21 | 110,542.56 | 66,470.65 | 8,271,278.14 |
| 11/1/2011 | 177,013.21 | 109,661.29 | 67,351.92 | 8,203,926.22 |
| 2/1/2012 | 177,013.21 | 108,768.33 | 68,244.88 | 8,135,681.34 |
| 5/1/2012 | 177,013.21 | 105,518.67 | 71,494.54 | 8,064,186.80 |
| 8/1/2012 | 177,013.21 | 106,915.65 | 70,097.56 | 7,994,089.24 |
| 11/1/2012 | 177,013.21 | 105,986.29 | 71,026.92 | 7,923,062.32 |
| 2/1/2013 | 177,013.21 | 105,044.61 | 71,968.60 | 7,851,093.72 |
| 5/1/2013 | 177,013.21 | 100,696.19 | 76,317.02 | 7,774,776.70 |
| 8/1/2013 | 177,013.21 | 103,078.63 | 73,934.58 | 7,700,842.12 |
| 11/1/2013 | 177,013.21 | 102,098.40 | 74,914.81 | 7,625,927.31 |
| 2/1/2014 | 177,013.21 | 101,105.17 | 75,908.04 | 7,550,019.27 |
| 5/1/2014 | 177,013.21 | 96,834.69 | 80,178.52 | 7,469,840.75 |
| 8/1/2014 | 7,568,876.51 | 99,035.76 | 7,469,840.75 | 0.00 |

Amortization Schedule
\$2 Million
Equipment Bonds,
Series 2009

Every two years, the City issues bonds for its operational needs. This is for the FY 2009 and FY 2010 vehicle and equipment purchases for all City departments.

| | Beginning Principal | Required Principal Payment | Interest | Total Principal and Interest |
|-----------|------------------------|----------------------------------|------------|------------------------------------|
| 30-Jan-09 | 2,000,000 | 0 | 0 | 0 |
| 30-Jan-10 | 2,000,000 | | 3,831.90 | 3,831.90 |
| 30-Jan-11 | 1,521,017.56 | 478,982.44 | 57,400 | 536,382.44 |
| 30-Jan-12 | 1,028,288.32 | 492,729.24 | 43,653.2 | 536,382.44 |
| 30-Jan-13 | 521,417.75 | 506,870.57 | 29,511.87 | 536,382.44 |
| 30-Jan-14 | 0 | 521,417.75 | 14,964.69 | 536,382.44 |
| | | 2,000,000 | 145,529.76 | 2,145,529.76 |

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

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

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

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

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

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

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

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

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

| Fiscal Year | City of Miami Gardens | Miami Dade County (Incl s Debt) | School Board (Incl. Debt) | South Florida Water Mgt. Dist | Everglades Construct. Project | Fire District (Incls Debt) | Library District | Children's Trust Authority | Florida Inland Navigation District | TOTAL |
|-------------|-----------------------|---------------------------------|---------------------------|-------------------------------|-------------------------------|----------------------------|------------------|----------------------------|------------------------------------|---------|
| 2006 | 3.6384 | 6.1200 | 8.438 | 0.5970 | 0.1000 | 2.66100 | 0.4860 | 0.288 | .03850 | 22.5077 |
| 2007 | 4.1488 | 5.9000 | 8.105 | 0.5970 | 0.1000 | 2.651 | 0.4860 | 0.4223 | .03850 | 23.4486 |
| 2008 | 5.1488 | 4.8646 | 7.948 | 0.5346 | 0.894 | 2.2487 | 0.3842 | 0.4223 | .0345 | 21.6751 |
| 2009 | 5.1402 | 5.1229 | 7.797 | .5346 | .0894 | 2.6051 | .3822 | .4212 | .0345 | 22.1271 |
| 2010 | 5.3734 | 5.1229 | 7.995 | .5346 | .0894 | 2.2271 | .3822 | .5000 | .0345 | 22.2591 |
| 2011 | 5.7141 | 5.8725 | 8.249 | .5346 | .0894 | 2.5953 | .284 | .5000 | .0345 | 23.8734 |
| 2012 | 6.5616 | 5.09 | 8.005 | .3739 | .0624 | 2.4627 | .1795 | .5000 | .0345 | 23.2696 |
| 2013 | 6.3620 | 4.9885 | 7.998 | .3676 | .0613 | 2.4627 | .1725 | .5000 | .0345 | 22.9471 |
| 2014 | 6.9363 | 5.1255 | 7.977 | .3523 | .0587 | 2.4623 | .1725 | .5000 | .0345 | 23.6191 |

Miami-Dade County Municipal Tax Rates and 2014 Per Capita Tax Burden

The per capita tax burden is the theoretical property tax paid by each man, woman and child in the City. Actual burden is determined by individual properties. Millage Rate is based on FY 2014 proposed rate.

| City | 2012 Population | FY 14 Millage | 2013 Taxable Value | Per Capita Tax Burden |
|----------------------|-----------------|---------------|------------------------|-----------------------|
| Indian Creek | 92 | 6.95 | \$431,078,677 | 32,565 |
| Medley | 858 | 5.4 | \$1,797,187,544 | 11,311 |
| Golden Beach | 924 | 9.1626 | \$693,713,276 | 6,879 |
| Bal Harbor | 2,976 | 2.2678 | \$3,652,782,693 | 2,784 |
| Miami Beach | 90,097 | 7.4125 | \$24,656,576,889 | 2,029 |
| Key Biscayne | 12,402 | 3.2 | \$6,151,903,029 | 1,587 |
| Coral Gables | 47,885 | 5.629 | \$12,280,770,590 | 1,444 |
| Surfside | 5,776 | 5.3 | \$1,144,071,250 | 1,050 |
| Sunny Isles Beach | 21,395 | 2.7 | \$6,904,085,892 | 871 |
| North Bay Village | 7,524 | 8.5405 | \$669,073,745 | 759 |
| Miami | 412,326 | 8.431 | \$32,735,569,577 | 669 |
| Miami Shores | 10,659 | 8.6949 | \$764,132,319 | 623 |
| Bay Harbor Islands | 5,755 | 5.25 | \$602,162,980 | 549 |
| Miami Springs | 14,037 | 7.895 | \$910,262,509 | 512 |
| South Miami | 13,576 | 4.3639 | \$1,433,343,727 | 461 |
| Pinecrest | 18,447 | 2.2 | \$3,737,105,593 | 446 |
| Biscayne Park | 3,099 | 9.9 | \$132,789,629 | 424 |
| Doral | 47,534 | 2.2215 | \$8,882,534,791 | 415 |
| Virginia Gardens | 2,394 | 5.4233 | \$183,247,173 | 415 |
| Opa-Locka | 15,610 | 9.3 | \$659,709,852 | 393 |
| Aventura | 37,239 | 1.7261 | \$7,786,432,398 | 361 |
| West Miami | 6,024 | 6.8858 | \$283,943,526 | 325 |
| North Miami Beach | 42,113 | 7.7052 | \$1,740,998,099 | 319 |
| El Portal | 2,361 | 8.3 | \$88,430,341 | 311 |
| North Miami | 60,313 | 8.1 | \$2,085,026,011 | 280 |
| Florida City | 11,850 | 7.6407 | \$414,593,947 | 267 |
| Palmetto Bay | 23,643 | 2.447 | \$2,400,102,401 | 248 |
| Hialeah Gardens | 21,957 | 5.3812 | \$909,500,904 | 223 |
| Miami Gardens | 107,147 | 6.9363 | \$3,324,280,793 | 215 |
| Miami Lakes | 29,436 | 2.3518 | \$2,510,381,667 | 201 |
| Hialeah | 227,395 | 6.3018 | \$6,971,712,847 | 193 |
| Sweetwater | 19,963 | 2.92 | \$1,277,173,844 | 187 |
| Homestead | 63,272 | 5.9215 | \$1,805,014,738 | 169 |
| Cutler Bay | 41,441 | 2.8351 | \$1,769,747,418 | 121 |

City of Miami Gardens History of Assessed Values

Real Property

| Year | Taxable Assessed Value ⁽¹⁾ | Percent Change |
|---------------------|---------------------------------------|-----------------------|
| 2003 ⁽²⁾ | | n/a |
| 2004 | \$2,631,532,085 | n/a |
| 2005 | \$3,003,121,386 | +14.1% |
| 2006 | \$3,566,873,545 | +18.8% |
| 2007 | \$4,438,869,735 | +24.5% |
| 2008 | \$4,433,963,341 ⁽³⁾ | (0.1%) ⁽³⁾ |
| 2009 | \$4,126,573,626 | (6.9%) |
| 2010 | \$3,358,176,291 | (8.14%) |
| 2011 | \$3,071,139,914 | (8.55%) |
| 2012 | \$2,887,797,670 ⁽⁵⁾ | (5.97%) |
| 2013 | \$2,974,758,894 | +3.0% |

Personal Property

| Year | Assessed Value ⁽¹⁾ | Percent Change |
|---------------------|-------------------------------|-----------------------|
| 2003 ⁽²⁾ | | n/a |
| 2004 | \$257,746,037 | n/a |
| 2005 | \$300,140,950 | +16.45% |
| 2006 | \$342,083,628 | +13.97% |
| 2007 | \$403,117,633 | +17.84% |
| 2008 | \$400,631,262 | (.62%) ⁽³⁾ |
| 2009 | \$377,031,192 | (5.9%) ⁽⁴⁾ |
| 2010 | \$358,926,562 | (4.8%) |
| 2011 | \$396,060,553 | 10.3% |
| 2012 | \$338,791,906 ⁽⁵⁾ | (14.4%) |
| 2013 | \$349,411,610 | +3.14% |

- (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 exemption, the valuation would have been \$5,252,646,020 or a 12.5% increase.
- (4) The 2008 statewide referendum granted a \$25,000 exemption to the personal property of all businesses.
- (5) The 2012 figures is based on total final value and the split of Property and Personal Property is based on previous year's trend.

City of Miami Gardens Grants Status List [Federal]

| Funding Sources | Project | Status | Amount | Match | Local Amount | Status |
|--|--|---------|--|-------|--------------|---|
| Federal Special Appropriation Project 2005 - EPA | Stormwater Project | | \$ 240,600 | | \$ 112,500 | Need to start process, clearinghouse review |
| Federal Special Appropriation Project 2004 - EPA | Stormwater Project Plan | Awarded | \$ 168,700 | No | \$ 45,000 | Stormwater Master Plan |
| Department of Justice | Vest | Awarded | \$ 32,025 | | 50% | Completed |
| Department of Justice | Vest | Awarded | \$ 6,538 | | 50% | Completed |
| Department of Justice | Vest | Pending | \$ 16,758 | | 50% | Completed |
| Department of Justice | Garden Weeds | Awarded | \$ 10,000 | No | n/a | In Process |
| Department of Justice | Overtime | Awarded | \$ 182,567 | No | n/a | In Process |
| Department of Justice | Overtime | Awarded | \$ 152,033 | No | n/a | In Process |
| ARRA - Department of Justice | Overtime | Awarded | \$ 801,246 | No | n/a | Completed |
| Department of Justice | Overtime | Pending | \$ 200,959 | No | n/a | Completed |
| ARRA - Department of Justice Justice COPS | 9 New Officers | Awarded | \$ 2,294,000 | No | n/a | Completed |
| Department of Justice COPS | 10 New Officers | Pending | \$ 1,250,000 | Yes | 50% | In Progress |
| Department of Justice COPS | 10 New Officers | Pending | \$ 1,500,000 | Yes | 50% | In Progress |
| Department of Justice | Record Improvement | Awarded | \$ 10,334 | No | n/a | Completed |
| Department of Justice | Record Improvement | Awarded | \$9,894 | No | n/a | In Progress |
| Department of Justice | Victims of Crime Act | Awarded | \$ 32,760 | No | n/a | Completed |
| U.S. HUD Community Development Block Grant | Housing | Awarded | \$1.4 Million 07 \$1.4 Million 08 \$1.4 Million 09 \$1.3 Million 10 \$1.2 Million 11 \$943,925 12 \$1,014,829 13 | No | n/a | In Process |
| Special Appropriation Project TEA Grant - Transportation Project | SR 441 Storm Water Dainage/Enhancement | Awarded | \$ 578,000 | No | n/a | In Design |
| Homeland Security 10 | Emergency Equipment | Awarded | \$ 388,687 | No | n/a | Completed |
| Homeland Security 11 | Emergency Equipment | Pending | \$ 219,174 | No | n/a | Completed |
| Homeland Security 12 | Emergency Equipment | Pending | \$ 120,194 | No | n/a | In Progress |
| HUD - NSP | Purchase Foreclosures | Awarded | \$ 6,700,000 | No | n/a | In Process |
| HUD - NSP | Purchase Foreclosures | Denied | \$ 5,000,000 | No | n/a | n/a |
| HUD - NSP | Purchase Foreclosures | Awarded | \$ 1,940,337 | No | n/a | In Process |
| HUD - CDBG/ARRA | Homeless Prevention & Rapid Re-housing | Awarded | \$ 567,612 | No | n/a | Completed |
| HUD - CDBG/ARRA | Recovery | Awarded | \$ 371,207 | No | n/a | Completed |
| Department of Agriculture | Emergency Watershed Protection Program | Awarded | \$ 1,300,000 | Yes | 25% | Completed |
| Federal Bureau of Investigation | Operation Green Target | Awarded | \$ 20,000 | No | n/a | Completed |

City of Miami Gardens Grants Status List [State Grants]

| Funding Sources | Project | Status | Amount | Match | Local Amount | Status |
|---|---------------------------------------|---------|--|-------|--------------|------------|
| State Community Budget Issue Request (Legislature) | Drainage/ Industrial Area | Awarded | \$ 600,000 | Yes | 50% | Completed |
| State Community Budget Issue Request (Legislature) | Drainage/ 45th Court | Awarded | \$ 100,000 | | n/a | Completed |
| State Community Budget Issue Request (Legislature) | Drainage | Awarded | \$ 100,000 | No | n/a | Completed |
| State Community Budget Issue Request (Legislature) | Stom Water Mater Plan | Awarded | \$ 200,000 | | n/a | Completed |
| Florida Department of Transportation | NW 183rd Street Beautification | Awarded | \$ 300,000 | Yes | \$ 500,000 | Completed |
| Florida Department of Transportation | NW 27th Avenue Beautification | Awarded | \$ 250,000 | Yes | \$1.45m | Completed |
| Florida Department of Transportation | School Safety Enhancement | Awarded | \$ 1,000,000 | Yes | \$ 110,000 | In Process |
| FDOT - LAP | Golden Glades Beautification Phase II | Awarded | \$ 561,000 | No | n/a | Completed |
| Florida Department of Transportation | Safety Belt Enforcement | Awarded | \$ 20,000 | No | n/a | Completed |
| Florida Department of Transportation | Keep America Beautiful System | Awarded | \$ 13,514 | Yes | 50% | Completed |
| Florida Recreation and Development Assistance Program | Rolling Oaks Park | Awarded | \$ 200,000 | Yes | \$ 200,000 | Completed |
| Florida Recreation and Development Assistance Program | Bunche Park & Pool | Awarded | \$ 200,000 | Yes | \$ 200,000 | Completed |
| Florida Recreation and Development Assistance Program | Brentwood Pool | Awarded | \$ 200,000 | Yes | \$ 200,000 | Completed |
| State Department of Community Affairs/ SHIP | Housing | Awarded | \$600,000 - 07 \$600,013 - 08 \$50,914 - 11 \$174,480 -13 | No | n/a | In Process |
| South Florida Water Management District - LGA | NW 179th Street | Awarded | \$ 112,500 | Yes | \$ 146,000 | Completed |
| South Florida Water Management District - LGA | NW 38th Court | Awarded | \$ 75,000 | Yes | \$ 97,500 | Completed |
| South Florida Water Management District - LGA | NW 38th Place | Awarded | \$ 60,977 | Yes | \$ 69,023 | Completed |
| South Florida Water Management District - LGA | NW 191 Street | Awarded | \$ 162,500 | Yes | \$ 69,023 | Completed |
| Florida Department of Health | Child Care Food Program | Awarded | \$ 59,828 | No | n/a | In Process |
| South Florida Workforce - ARRA | Honors Internship Program | Awarded | \$ 100,000 | No | n/a | Completed |
| South Florida Workforce - ARRA | Honors Internship Program | Awarded | \$ 50,000 | No | n/a | Completed |
| Florida Department of Transportation | Pedestrian Safety & Trail Enhancement | Awarded | \$ 727,114 | No | n/a | In Process |

City Of Miami Gardens Grants Status List [Local Governmental]

| Funding Sources | Project | Status | Amount | Match | Local Amount | Status |
|---|-----------------------------------|---------|---------------|-------|--------------|------------|
| Miami Dade County Public Works/ MPO | NW 7th Avenue Reconstruction | Awarded | \$ 5,100,000 | No | n/a | In Process |
| Miami Dade County / MPO | Bicycle/ Pedestrian Mobility Plan | Awarded | \$ 72,000 | No | n/a | In Process |
| County Community Beautification Committee | US 441 Phase I | Awarded | \$ 150,000 | Yes | 50% | Completed |
| County Community Beautification Committee | NW 27th Avenue Beautification | Awarded | \$ 100,000 | Yes | 50% | Completed |
| Miami -Dade County Metropolitan Planning Organization | Transportation Master Plan | Awarded | \$ 65,000 | Yes | \$ 16,500 | Completed |
| County Budget Grant | | Awarded | \$ 6,000,000 | | n/a | Completed |
| Miami Dade County | Jazz Festival 2013 | Awarded | \$ 13,500 | No | n/a | Completed |
| County Safe Neighborhood Parks Grant | Various Parks | Awarded | \$ 8,400,000 | No | n/a | Completed |
| County Safe Neighborhood Parks Grant | A.J. King Park/ Community Center | Awarded | \$ 627,185 | Yes | 50% | Completed |
| County Progress Bond Grant | All Parks | Awarded | \$ 12,800,000 | No | n/a | In Process |

Tentative Equipment Listing FY 2013-14

| Department | Requested Item | Budget Amount |
|---|--|---------------|
| Information Technology | Dell Servers | \$104,000 |
| Fleet | Vehicles | \$600,000 |
| Police | Vehicles & in car equipment (10 new officers) | \$450,000 |
| | MorphoTrac software upgrade for the AFIS machine | \$45,000 |
| Public Services Streets Division Stormwater | Riding Lawnmower | \$10,000 |
| | Vehicle Replacement | \$27,000 |
| | Riding Mower | \$10,000 |

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 begun in FY 2007.

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

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

What is a Capital Project?

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

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

What is a Capital Improvement Program (CIP)?

The City's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the City's infrastructure needs (via a list of capital projects) for a five-year time frame. Only the first year of a CIP is required to be balanced; for the remaining

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

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

Capital Improvement Costs

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

Capital Improvement Program Process

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

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

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

from the program. Alternative financing, such as long-term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the approved CIP is incorporated in the proposed budget prepared in August and adopted at the public hearings held in September of each year.

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

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

Summary of FY 13-14 Capital Improvements Program

The FY 13-14 the Capital Projects Fund is proposed for \$7,207,005. \$587,474 is for operating purposes, \$241,898 transfer to General Fund, \$5,829,579 interfund transfer mostly for debt service and \$548,053 projected fund balance. FY 2014 budget will automatically carry forward any unspent approved projects in previous fiscal year. The Five Year Capital Improvement Plan located on page 225 will provide better idea of what capital project activities the City will incur in FY 2014.

During the Council strategic session held in FY 2013, Council proposed to issue an General Obligation Bond in the amount of \$60,000,000 to fund for remodeling, reconstructing, constructing, reconfiguring, retrofitting, furnishing and equipping City parks and parks facilities. Also included in this proposed bond issuance is the purchase of crime prevention equipment for law enforcement assistance via electronic means. The referendum is proposed to be issued in May 2014. Once the referendum is approved, staff will perform an extensive listing of parks projects.

FY 13-14 Carryover Capital Projects Overview

| FUND | Project | Planning Goal | Cost |
|---|-----------------------------|-----------------|---------------------|
| GENERAL PROJECTS | | | |
| Parks & Recreation | Rolling Oaks Walking Trail | CVS (1aeg); PMP | \$708,000 |
| | North Dade Optimist | CVS (1aeg); PMP | \$1,336,964 |
| | Senior Center | CVS (1aeg); PMP | \$105,000 |
| | BTF Community Ctr. Phase II | CVS (1aeg); PMP | \$51,148 |
| General Government | City Hall Complex | CDMP; CVS (1a) | \$10,921,092 |
| TOTAL GENERAL | | | \$13,122,204 |
| TRANSPORTATION PROJECTS | | | |
| Streets | NW 7 Ave Reconstruction | CDMP; TMP; | \$147,412 |
| TOTAL TRANSPORTATION | | | \$147,412 |
| TOTAL PREVIOUS APPROVED CAPITAL PROJECTS | | | \$13,269,616 |

City of Miami Gardens City Hall Complex LEED[®] Certification Plan

The City of Miami Gardens is in the process of building a new city governmental complex on property it owns at NE 188th Street and NW 27th Avenue. The complex will consist of a 63,000 sq. ft. City Hall building and a 58,000 sq. ft. Police facility. In addition, the City will build a 435 car multi-story parking structure. The site will also include open space and landscaping. The building's roofs are designed so that the City can add up to 60,000 sq. feet of photovoltaics (solar panels) to generate a substantial portion of our electrical needs. The total project is expected to cost approximately \$53.8 million and is financed by Certificates of Participation. All of this will be done to LEED[®] [Leadership in Energy & Environmental Design] certified platinum standards. Upon completion and certification, it will be the largest LEED[®]. Platinum City Hall complex in the United States.

LEED[®] certification provides independent, third-party verification that a building project meets the highest green building and performance measures. An integrated project team will consist of the major stakeholders of the project including the City's Capital Project Office, the project architect/engineer, landscape architect, developer, contractor, and asset and property management staff of the City. Implementing an integrated, systems-oriented approach to green project design, development and operations can yield synergies and improve the overall performance of a building. Initial LEED[®] assessment will bring the project team together to evaluate and articulate the project's goals and the certification level sought.

There are both environmental and financial benefits to earning LEED[®] certification. LEED[®]-certified buildings are designed to:

- Lower operating costs and increase asset value.
- Reduce waste sent to landfills.
- Conserve energy and water.
- Be healthier and safer for occupants.
- Reduce harmful greenhouse gas emissions.
- Demonstrate an owner's commitment to environmental stewardship and social responsibility.

This is accomplished by addressing nine (9) substantive areas of environmental concern through specific performance requirements in the process, promoting a whole-building approach to sustainability by recognizing performance in key areas:



Sustainable Sites

Choosing a building's site and managing that site during construction are important considerations for a project's sustainability. The Sustainable Sites category discourages development on previously undeveloped land; minimizes a building's impact on ecosystems and waterways; encourages regionally appropriate landscaping; rewards smart transportation choices; controls stormwater runoff; and reduces erosion, light pollution, heat island effect and construction-related pollution.



Water Efficiency

Buildings are major users of our potable water supply. The goal of the Water Efficiency credit category is to encourage smarter use of water, inside and out. Water reduction is typically achieved through more efficient appliances, fixtures and fittings inside and water-wise landscaping outside.



Energy & Atmosphere

According to the U.S. Department of Energy, buildings use 39% of the energy and 74% of the electricity produced each year in the United States. The Energy & Atmosphere category encourages a wide variety of energy strategies: commissioning; energy use monitoring; efficient design and construction; efficient appliances, systems and lighting; the use of renewable and clean sources of energy, generated on-site or off-site; and other innovative strategies.



Materials & Resources

During both the construction and operations phases, buildings generate a lot of waste and use a lot of materials and resources. This credit category encourages the selection of sustainably grown, harvested, produced and transported products and materials. It promotes the reduction of waste as well as reuse and recycling, and it takes into account the reduction of waste at a product's source.



Indoor Environmental Quality

The U.S. Environmental Protection Agency estimates that Americans spend about 90% of their day indoors, where the air quality can be significantly worse than outside. The Indoor Environmental Quality credit category promotes strategies that can improve indoor air as well as providing access to natural daylight and views and improving acoustics.



Locations & Linkages

The LEED® for Homes rating system recognizes that much of a home's impact on the environment comes from where it is located and how it fits into its community. The Locations & Linkages credits encourage homes being built away from environmentally sensitive places and instead being built in infill, previously developed and other preferable sites. It rewards homes that are built near already-existing infrastructure, community resources and transit, and it encourages access to open space for walking, physical activity and time spent outdoors.



Awareness & Education

The LEED® for Homes rating system acknowledges that a green home is only truly green if the people who live in it use the green features to maximum effect. The Awareness & Education credits encourage home builders and real estate professionals to provide homeowners, tenants and building managers with the education and tools they need to understand what makes their home green and how to make the most of those features.



Innovation in Design

The Innovation in Design credit category provides bonus points for projects that use new and innovative technologies and strategies to improve a building's performance well beyond what is required by other LEED® credits or in green building considerations that are not specifically addressed elsewhere in LEED®. This credit category also rewards projects for including a LEED® Accredited Professional on the team to ensure a holistic, integrated approach to the design and construction phase.



Regional Priority

USGBC's regional councils, chapters and affiliates have identified the environmental concerns that are locally most important for every region of the country, and six LEED® credits that address those local priorities were selected for each region. A project that earns a regional priority credit will earn one bonus point in addition to any points awarded for that credit. Up to four extra points can be earned in this way.

A LEED® rating is achieved through earning points in each of six categories. Within each category, there are subcategories including prerequisites. For example, the Sustainable Sites category contains a prerequisite for Erosion and Sediment Control, and also several other subcategories, including Site Selection and Storm Water Management, for earning possible points if applicable. The rating system is flexible in that it is performance-based, and does not force the applicant into following a narrowly defined set of specifications. The number of points available under LEED®-New Construction is 110. The chart below illustrates the point system as associated rating:

- Certified: 40 to 49
- Silver: 50 to 59
- Gold: 60 to 79
- Platinum: 80-plus



It should be noted that there are very few LEED® platinum buildings in the nation. At the time of this memo preparation, there were only five LEED® Platinum buildings in Florida. As far as our research goes, there are only two LEED® Platinum city halls in the nation, and they are relatively small in comparison to our project square footage.

One of the more unique features of LEED® is its requirement that a LEED® certified building commissioning occur as part of the process. The term commissioning comes from shipbuilding. A commissioned ship is one deemed ready for service. Before being awarded this title, however, a ship must pass several milestones. Equipment is installed and tested, problems are identified and corrected, and the prospective crew is extensively trained. A commissioned ship is one whose materials, systems, and staff have successfully completed a thorough quality assurance process.

Building commissioning takes the same approach to new buildings. When a building is commissioned it undergoes an intensive quality assurance process that begins during design and continues through construction, occupancy, and operations. Commissioning ensures that the new building operates as the owner intended and that building staff are prepared to operate and maintain its systems and equipment.

Impact of Capital Projects on the Operating Budget

As indicated above, it is not only important to understand the full costs of constructing a capital improvement (planning, design, financing, bidding and construction), but it is important to understand that all Capital Improvements will have a resulting effect on the City's operating budget, positive or negative. The analysis below looks at the projects listed above and tries to predict the impact on the operating budget of the City in future years. This information assisted in the preparation of the FY 13-14 and will be useful subsequent budgets by providing a more complete picture of the cost of a particular capital project.

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

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

Capital projects will have an effect on the City's operating budgets. This effect may be to save money, or it may require an increase in operating funding. The table below looks at both the new CIP project for FY-14 and also the previous year funded projects that have not yet completed and their expected impact on operating budgets.

| Project | Capital Cost | Operating Cost impact | Notes |
|----------------|---------------------|------------------------------|---|
| Senior Center | approx. \$4.5m | \$120,000/yr | The renovated building will require Parks staff to operate and maintain. This includes a Recreation leader and aide and janitorial and minor repair services. Utilities will also be a new expense. |

| Project | Capital Cost | Operating Cost impact | Notes |
|----------------------------|---------------------|--|--|
| Optimist Park | \$1.78M | +\$10,000 | This is a major upgrade to the park and the facilities thereon including parking and concession. Operating costs will include staffing during football season as the City will increase additional teams for this sport. There may be a small increase in concession revenue. |
| Rolling Oaks Walking Trail | \$708,000 | \$2,000 | This project is projected to be completed by FY 2014. The operating impact will be minimal as we current maintain the area. |
| Rolling Oaks Park | \$2.1M | \$60,000 | This is for the grounds improvement of the Parks |
| City Hall Complex | \$53.8M | Significant Staff - \$200K Utility and Maintenance: \$250K Savings from current rent of property: (\$780K) | Development of the new City Hall complex is expected to be completed in spring 2014.. Until that time, all costs for the new complex are paid from the proceeds of the sale of COPs (Certificates of Participation). The new building will have solar and should save over \$150,000 in electric expenses. On the cost side, there will need to be added one facilities maintenance person and Engineer position to deal with the complex HCAV and Photovoltaics and the overall facilities repair and maintenance. In addition, a new reception will be created as well as an additional 2 janitorial staff persons. |

| Project | Capital Cost | Operating Cost impact | Notes |
|------------------------------|---------------------|----------------------------------|--|
| Buccaneer Park Playground | \$300,000 | \$3,000 | Minimal, mainly grounds and play equipment maintenance |

FY 2014-2018 Capital Improvement Plan with 5-Year Horizon

| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 |
|--------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | |
| Fund Balance Forward | \$10,921,092 | \$234,000 | | | |
| Transportation Fund: CITT | \$4,493,935 | \$3,512,225 | \$2,959,626 | \$2,883,297 | \$2,780,000 |
| Impact Fees | \$175,743 | | | | |
| Donations | \$461,257 | | | | |
| Grant: County Municipal Planning Org | \$147,412 | | | | |
| Grant: Trans Enhance Grant | \$590,000 | | | | |
| Grant: County G.O. Bond | \$2,630,964 | \$438,000 | | | |
| Financing | \$105,000 | | \$4,000,000 | | |
| Total Revenues | \$19,420,403 | \$4,184,225 | \$6,959,626 | \$2,883,297 | \$2,780,000 |
| City Hall | \$10,921,092 | | | | |
| North Dade Optimist | \$1,336,964 | | | | |
| Rolling Oaks Walking Trail | \$708,000 | | | | |
| Washuta Building Demolition | \$75,000 | | | | |
| Rolling Oaks Park | \$1,738,000 | \$438,000 | | | |
| Senior Center | \$105,000 | \$234,000 | \$4,000,000 | | |
| Citywide Road Resurfacing/sidewalk | \$2,507,627 | \$1,444,808 | \$1,503,756 | \$2,672,442 | \$2,780,000 |
| NW 7 Ave Reconstruction | \$147,412 | | | | |
| NW 9 Ave Construction | \$167,368 | | | | |
| Roadway & drainage projects | \$1,518,940 | \$2,067,417 | \$1,455,870 | \$210,855 | |
| Buccaneer Park Playground | \$300,000 | | | | |
| Total Expenditures | \$19,525,403 | \$4,184,225 | \$6,959,626 | \$2,883,297 | \$2,780,000 |

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 Capital Improvement Plan and long term planning program.

Miami Gardens was incorporated in May of 2003, with the City able to adopt its first budget in FY 04-05. Prior to that, the City's budget was set by the County and reflected their priorities. In FY 04-05, the City began a number of planning and visioning processes to enable it to set its own goals for the City's future. Some of these processes are still ongoing as of this date. In 2005, the City Council completed a series of retreats designed to establish an overall vision for the City Council. This process was repeated in FY 2009-2010 to update the vision and rethink priorities. In FY 2007, the City completed its first Comprehensive Development Master Plan (CDMP). The CDMP plan is a state-mandated process designed to assist cities and counties in developing a long term vision for their communities. It is a series of smaller plans including Land Use, Parks & Recreation, Public Safety, Housing, Environment, Utilities, Transportation and Intergovernmental Cooperation, among others. The linkage between the goals, objectives and action plans 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. Also in April 2013, Council has a strategic planning session which identifies their long goals. This is addressed on page 227 of the document.

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.

Over the years, the City has completed has part of the CDMP process, several subsidiary planning documents: A Recreational Trail Master Plan (RTMP); a Town Center Master Plan (TSMP); a Technology Master Plan (TMP); and a US 441 Livability Corridor Study (441CS), a Street & Sidewalk Assessment (SSA), Bicycle and Pedestrian Mobility Plan, Circular Study, CRA Findings of Necessity; and hope to undertake and/or complete the development of several important long range plans in addition to the CDMP described above. These planning process are outlined below. The results of these planning processes, especially as they relate to service levels and capital improvements, will become a part of the FY-14 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 term vision for their communities. It is a series of smaller plans including Land Use, Parks & Recreation, Public Safety, Housing, Environment, Utilities, Transportation and Intergovernmental Cooperation, among others. The linkage between the goals, objectives and action plans is fundamental to municipal budgeting.

As part of the CDMP process, annual goals and objectives are identified. For each of these goals and objectives, specific, yearly actions plans were developed. These yearly objectives are then translated into the annual budget process for funding. To begin this process, the City developed a Community Vision Statement. This statement was developed after extensive public participation and forms the basis for the further development of the Comprehensive Development Master Plan and other planning processes that the City has 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
- Town Center Master Plan
- US 441 Livable Communities Master Plan
- Park & Recreation Master Plan
- Snake Creek Bike Train Master Plan
- Circular Pilot Program Study

Long-Term Strategic Planning and Objectives

Council engaged a consultant in August 2012 to assist in long-term strategic planning. A citizen's survey was performed in September in 2012 and the consultant also met with each Council member individually to survey their goals and objectives for the City. In April 2013, Council held strategic planning session to set up long term goals based on the citizen's survey that was performed in September 2012. Some of the goals include hiring additional police officers as currently the City is short of police officers and are not visible enough to provide a positive relationships and engagement with the Community. The FY 2014 budget includes an additional 10 police officers.

One of the Council main long term objectives is to attract commercial businesses to bring in restaurants, hotels, shopping centers and entertainment venues. Currently, there is no restaurant chains exist in the City. Council also wants to implement more cultural and recreational programs and improve the infrastructure of the Park's system. A General Obligation Bond referendum will be present to the citizens in April 2014 hoping to provide funding for the next five years to improve the parks and recreational facilities in the City.

Another long term goals for the City is to provide additional services to help the elderly in the community. This includes providing transportation services, educational workshops and referral services to connect the elderly to social services agencies.

Council is also aware of weak collaboration with the schools at the City of Miami Gardens. Council would like to develop better partnership with the schools to strengthen the educational institution within our community.

Report of the Miami Gardens Community Visioning Exercise

Community Visioning

Introduction

One of the most critical was and is community visioning. Since incorporation, the City has undertaken two visioning studies. The first was organized by the City of Miami and facilitated by a technical team from Florida Atlantic University (FAU), Department of Urban and Regional Planning.

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



Table #2: Results of visioning session

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

| Residents' Issues by Key QOL Goals | Main Reasons | Suggested/Recommended Action Steps for Key Community Stakeholders | | | |
|---|---|--|--|--|---|
| | | Government | Community | Non-Profits | Corporate |
| 1e. Need bike paths and walkways | a. Economic, social and health impacts b. Provide for pedestrians | | | | a. Take leadership role |
| 1f. Need tasteful affordable housing and limit low-income housing | a. Mass relocation of low-income people to city. | a. New zoning and building codes b. Use available land c. Use federal, state and local funds for homeownership d. Cap building heights | a. Attend city commission meetings to give inputs b. Stay informed through HOAs. | a. Seek help from HUD officials | |
| 1g. Build facilities for culture-related recreation (soccer, cricket, etc.) | a. Social, health impacts. b. Prevents crime | a. Need public funds | a. Needs community support and usage | a. Create museums to provide cultural education facilities | a. Create museums to provide cultural education facilities |
| 1h. Need inventory and clean up of city canals and lakes | a. Canals and lakes are neglected assets | a. Assign staff to develop a flood control plan b. Dredge waterways | a. Make good use of canals and lakes | | a. Market city's assets |
| 1i. Need better signage citywide and on major routes | a. City boundaries and directions are not clear | a. Adopt sign ordinance for all types of land uses, especially business b. Put a welcome to MG sign at overpass at north of 441 ramp c. Change signs on I-95 and major routes to acknowledge MG as a city | c. Neighbourhoods should be encouraged to demand and put up standard signage | a. Comply responsibly with local sign codes | a. Inform businesses to get signs approved by city to meet standards |
| 1j. Create community identity | To help define boundaries and give the community identify ability | a. Provide a community focus b. Hold cultural shows and "Meet and Greet" c. City needs a different zip code from Opa Locka d. Adopt new landscape and sign ordinances, make retroactive for commercial and industrial uses e. Set up city bill boards listing community events | a. Provide a community focus b. Hold cultural shows and "Meet and Greet" c. Encourage resident participation and bring meetings to people | a. Provide a community focus b. Team up with City to advertise events to public on bill boards c. Encourage resident participation | a. Provide a community focus b. Team up with City to advertise events to public on bill boards |
| 1k. Too many churches | a. Conflicting uses | a. Restrict permits b. Require parking spaces | | | |
| Residents' Issues by Key QOL Goals | Main Reasons | Suggested/Recommended Action Steps for Key Community Stakeholders | | | |
| | | Government | Community | Non-Profits | Corporate |
| 2. Economic growth and development | | | | | |
| 2a. Develop programs to become a more business-friendly city | a. Need to create jobs and bridge the 'employment divide' b. Improve city tax base c. Make city competitive d. Reduce unemployment e. Create minority entrepreneurs | a. Develop incentives, loans and grants for small businesses. Reduce taxes b. Update current programs to suit current economic environment c. Fix infrastructure to attract big industries d. Sub-contract with minority businesses | a. Patronize and support businesses b. Discourage vandalism of businesses c. Participate in economic study and plan d. Train for relevant employment skills | a. Patronize and support businesses b. Provide business, employment and language training c. Discourage vandalism of | a. Contract with small businesses b. Provide business training and technical assistance c. Provide business mentoring |

| | | | | | |
|---|---|---|---|--|--|
| | | e. Develop strategic economic development plan (start with economic study of city by a consultant) f. Enforce street vendor ordinance | | businesses d. Assist with economic plan | d. Market city e. Help fund economic study |
| 2b. Attract national chains, franchises, hotels and key industries. Market city worldwide | a. Need to create jobs b. Improve city tax base c. Make city competitive d. Reduce unemployment | a. Work with business leaders to sell city. Adopt a marketing theme b. Provide regulatory and financial incentives c. Encourage firms to hire and sub-contract locally d. Grant 5-year tax holiday | a. Explore job and contracting opportunities with firms b. Hold firms socially responsible | a. Explore investment opportunities with firms b. Advocate for community jobs | a. Help market city b. Provide technical assistance for new firms |
| 2c. Plan mixed-use and smart growth projects | a. Maximize use of land b. Create jobs and revenues c. Give city identity | a. Build new city hall at NW 27 and 183 as anchor for mixed-use project and community meeting place b. Assist developers with mixed-use projects c. Adopt mixed-use ordinance | | | a. Help attract developers and viable businesses |
| 2d. Develop travel and tourism plan | a. To create jobs b. Improve tax base c. Make city competitive d. Reduce unemployment | a. Include in strategic plan b. Focus on culture-based tourism | a. Set up businesses that attract tourists | a. Bring big events and sports to the city | a. Help city with plan b. Market city worldwide |
| Residents' Issues by Key QOL Goals | Main Reasons | Suggested/Recommended Action Steps for Key Community Stakeholders | | | |
| | | Government | Community | Non-Profits | Corporate |
| 3. Psycho-social and human development | | | | | |
| 3a. Build a hospital for MG residents | a. Need accessible health facility for residents b. Improve overall health of residents c. Make city liveable | a. Fund Golden Glades old hospital, or build new one b. Request hospital district to build hospital | a. Request and support city to build health facility | a. Assist city to build health facility | a. Assist city to build health facility |
| 3b. Upgrade substandard schools | a. Lack of School Board and community support | a. Build, or provide land for new school facilities b. Link housing and school development through state concurrency c. Increase signage and crossing guards d. Sponsor Charter Schools | a. Advocate for better school facilities b. Parents need to be more active in children's education | a. Advocate for better schools | a. Fight for better schools |
| 3c. Need better elderly services and facilities | a. Large segment of MG is elderly b. Make city elderly-friendly | a. Establish transportation service for elderly b. Support food-delivery service for shut-in elderly | a. Support and volunteer for elderly services | a. Support and volunteer for elderly services | a. Support and fund services |
| 3d. Establish or encourage 'signature' community events | a. Put city on the map for its cultural diversity b. Boost residents' pride in their city | a. Consider MLK, Party at the Plaza and Community Family Day as key city events b. Set up "Food Fair" | a. Support and invest in establishing events b. Attend and publicize events | a. Support, publicize and invest in events | a. Market events b. Invest in events |
| Residents' Issues by Key QOL Goals | Main Reasons | Suggested/Recommended Action Steps for Key Community Stakeholders | | | |
| | | Government | Community | Non-Profits | Corporate |
| 3f. Establish Sister City Program | a. Need to put city on the map | a. Work with business leaders to set up program d. Develop marketing and promotion package for city | a. Support city plan | a. Support city plan | a. Assist city with program set up |

| | | | | | |
|---|--|--|--|--|---|
| | | c. Set up program with City if West Park in Broward | | | |
| 3g. Coordinate programs with local colleges | a. Colleges located in the city are an asset b. Colleges have programs and resources that can make city better, especially technology | a. Compile college programs and services that community can use b. Establish formal links with colleges c. Involve businesses and non-profits in partnerships d. Set up an "Adopt a Mentor" program | a. Support city efforts b. Seek direct links with colleges b. Partner with local universities: provide study/ work programs, create transition study to work programs, and merge campus life with city life. | a. Support city efforts b. Seek direct links with colleges | a. Support city efforts b. Seek direct links with colleges |
| 3h. Need youth development programs | a. The future belongs to youths b. Need to engage youth productively and positively c. Youth must do better educationally (FCAT) | a. Help organize and sponsor programs b. Develop incentives for major youth programs c. Provide and seek grants for youth programs | a. Publicize, support and volunteer for programs b. Discourage duplication of programs or services | a. Publicize, support & volunteer for programs b. Discourage duplications | a. Market, fund, and volunteer for programs |
| 3i. Strengthen HOAs | a. HOAs are good agents for development b. Existing HOAs are weak and apathetic | a. Take lead in convening groups to form HOAs b. Provide technical and financial help to HOAs | a. Get more active and be more responsible b. Push for formation of active HOAs | a. Assist HOAs with training & grant writing | a. Assist HOAs with training and grants |
| 3j. Compile a social service directory | a. Residents need to know location and types of social services | a. Take lead, or fund non-profit to produce directory b. Set up 411 information system for social services. c. Collect email addresses for information sharing | a. Request for, use and publicize directory | a. Take lead to produce directory | a. Support directory |
| 3k. Make city services more efficient | a. Bulk garbage pick up is slow and inefficient | a. Work with County to streamline and monitor garbage pick up b. Assign new fire engine at Honey Hill Station | a. Report poor service to city leaders | a. Advocate for community | a. Privatize some services |
| 3l. Encourage mass transit | a. Provide a shuttle service or re-route current transportation facilities to create linkages throughout the community. | a. Have local transit routes where metro drops off on 199E and 441 b. Plan shuttle services where needed to check traffic | | | |
| 3m. Clean up residential areas of noise pollution and adult entertainment | a. Too many adult entertainment in close proximity of residential areas b. Noise pollution is widespread, parties and cars | a. Adopt strict codes to regulate noise and adult entertainment b. Enforce loitering laws c. Enforce design codes for adult entertainment buildings | a. Educate and appeal to youth to show discipline and respect for laws | a. Educate and appeal to youth to show discipline and respect for laws | a. Educate and appeal to business owners to comply with local codes |
| 3n. Set up services and programs to promote citizen education and awareness | a. There are few facilities to encourage citizens to read and be informed b. Illiteracy is an obstacle to patriotism and citizenship | a. Seek federal, state and county funds to establish new libraries and upgrade existing ones b. Promote and encourage civic education programs | a. Organize, promote and encourage civic education programs | a. Organize, promote and encourage civic education programs | a. Organize, promote and encourage civic education programs |

| 4. Political empowerment | Main Reasons | Suggested/Recommended Action Steps for Key Community Stakeholders | | | |
|--|---|--|---|---|---|
| | | Government | Community | Non-Profits | Corporate |
| 4a. Need more political activism by residents | a. Lack of information and knowledge b. Apathy c. Low voter turnout | a. Develop community-, TV- and school-based voter-education programs b. Work with non-profits on voter-education and registration c. Create 'civic participation' award for school, parent or student of the month | a. Request and attend voter-education programs b. Form or join political action groups c. Develop voter-mobilization theme d. Run for political office | a. Provide voter - education and registration programs b. Support mobilization theme | a. Fund or provide voter - education and registration c. Support theme |
| 4b. Need to improve methods and frequency of dialogue and communication between the city and the community | a. Residents feel that communication with city is inadequate and not mutual (insincere) | a. Publicize and promote city's web site more b. Televis council meetings c. Provide time for public input in critical matters d. Notify residents of council events timely and inclusively (everybody) | a. Use and provide feedback on web site b. Attend and speak up at council meetings c. Be politically aware and speak up d. Make time to meet or visit with politicians | a. Use and provide feedback on web site b. Fight for political fairness | a. Help refine and promote we site b. Be more active political advocates |
| 4c. Youth empowerment programs | a. Need to prepare youth for politics and leadership | a. Encourage and fund youth activities focussed on political education b. Emphasize non-party political education | a. Mobilize youth and volunteer for programs | a. Mobilize youth and volunteer for programs | a. Mobilize youth and volunteer for programs |
| 4d. Need accountable political and civic leaders | a. Elected leaders reach out to residents only during elections | a. Organize periodic political awareness forums in the community b. Use various media to provide updates on political events to community groups c. Hold quarterly meetings with council members | a. Hold politicians accountable b. Attend political forums c. Run for office d. Use voting power wisely and seriously e. Educate voters on their rights and encourage them to exercise their impeachment rights when politicians don't follow through | a. Hold politicians accountable b. Organize political awareness forums for community | a. Stay out of funding politicians |

Comprehensive Development Master Plan

Introduction

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



Additionally, the City Council decided to hold facilitated work sessions or charrettes that would open up the visioning process to the public. This process was facilitated by a professor from Florida Atlantic University. What would the City be like when the dreams, ideas and projects expressed by its citizens are realized? To the greatest extent possible, the words, expressions and ideas of these citizens and leaders are directly quoted in the below scenario of the not-to-distant future of Miami Gardens.



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

Conclusion

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

In early 2007, the City's proposed CDMP was approved by the State of Florida. The plan subsequently won both the South Florida Chapter of the American Planning Association's and the State American Planning Association's 2007 Innovation Award for its novel treatment of Land Use. Following that approval, the City began work on a new set of Land Development Regulations (LDRs). This work was completed in FY-10 with the adoption of new zoning and development criteria.



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

Miami Gardens Transportation Master Plan

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



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



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

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

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

The City of Miami Gardens Transportation Master Plan recognizes that the City represents but one entity involved in the transportation planning process. The Master Plan must coordinate with all major transportation entities and effected jurisdictions including but not limited to the Florida Department of Transportation, the Florida Turnpike Authority, the Miami Dade County MPO, the Miami-Dade Expressway Authority, and Miami-Dade Transit, Public Works, and Planning and

Zoning Departments, as well as adjacent jurisdictions including Broward County and Broward County Transit, and the neighboring cities of North Miami Beach, Miramar, Opa-Locka and Miami Lakes.



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

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 that does not meet code. Provide database in ArcGIS. Visual assessment of existing sidewalks and handicapped ramps and bus shelters.

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 p. 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

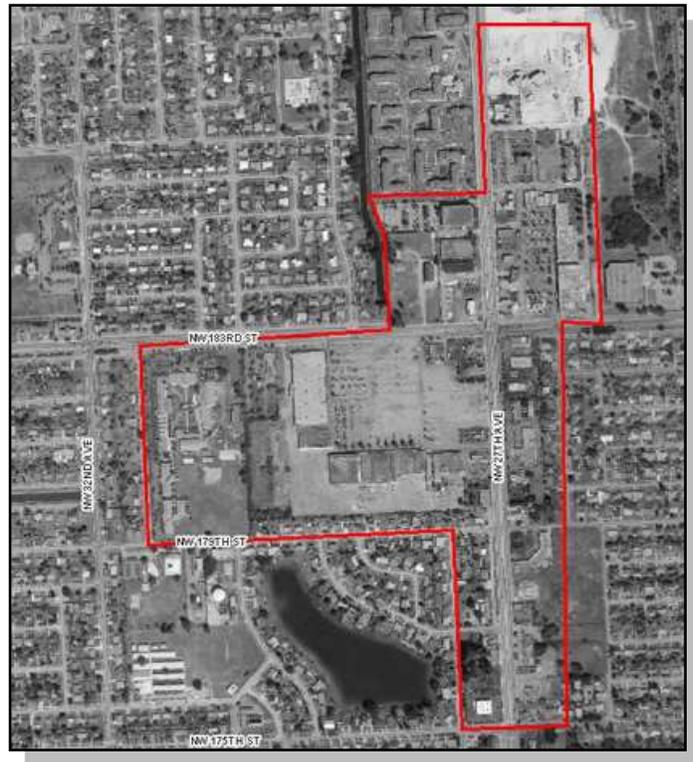
Provide a prioritized list. Provide a description and budget for each project in digital spreadsheet format. Add these projects to the City’s CIP.



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 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, at which over one hundred (100) persons attended. In November 2005, the city's master planner presented town center design concepts based on public input. City Council approved the plan and revised zoning regulations for the Town Center in 2006 and will consider additional revisions.

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

In FY-14, the addition of the new \$50 million Miami Gardens Municipal Complex is expected to begin to generate significant interest in private development. In preparation for this, the City Council will consider revisions to the zoning code to upgrade development standards in the Town Center area.

State Road 7 Corridor Study: FDOT Livable Communities Program

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

The Consultant collected from FDOT 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.



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, neighborhood associations, key stakeholders, , community leaders and elected officials in the corridor to seek their input and involvement.

FDOT provided the Consultant with the MPO's latest Long Range Transportation Plan and the FSUTMS files that support the plan. The Consultant used FSUTMS to evaluate traffic shifts in the corridor caused by improvements to parallel corridors or to regional transit service. The Consultant prepared 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 to 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.

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 renovate some of the 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. 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) has been completed.



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 unparalleled opportunity to develop non-traditional linear parks and “blueway trails.” Blueways are water-based trail for canoes, etc.

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

Parks Master Plan

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

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

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

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



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

Capital Improvements

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

- ✓ Renovations to the parks will include compliance with the American 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 2013, the City's current population exceeds 107,000 residents and growing. Planning for growth through the preservation of open space is an essential component of smart growth principles. Existing communities with established infrastructure should encourage the protection of natural resources in order to prevent a burden to the current system.



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

The master plan also serves as the point of reference document, officiating the City's intent to maximize its parks system and thereby serving as the certified planning document for purposes of grant applications. In FY-13, several of the long-term grant-funded projects began. This includes North Dade Optimist Park for which the County has just released the funds. Also in the works for FY-14 is the walking trail at Rolling Oaks Park which is funded by additional County G.O. Bond proceeds.

Circular Pilot Study

As with many communities in Miami-Dade County, the City of Miami Gardens is exploring transit options to help deal with traffic issues. Routes can connect at intermodal centers or be structured in a grid with transfers occurring at each intersection. Residents and people working in Miami Gardens may be interested in using transit if it were provided to them in a frequent and convenient manner. Several ideas have been developed for potential services within the City's Transportation Master Plan, Circulator Feasibility Study and Staff Circulator Report.

This study's objective was to assist City staff in establishing a City transit circulator. While much of the technical work regarding the circulator project had been accomplished, this effort focused on reviewing and confirming and potentially modifying the existing work to ensure that the transit circulator interconnects with other regional transportation services, including Miami-Dade Transit (MDT), Broward County Transit (BCT) and Tri-Rail/South Florida Regional Transportation Authority (SFRTA).

This study established goals for the circulator considering the goals from the previous studies and plans. In doing so the following goals were developed:

- Provide connectivity to existing transit services
- Provide connectivity to senior housing developments
- Provide connectivity to community shopping centers
- Provide connectivity to Major Generators such as parks and schools
- Charge low or no fare for the service
- Develop multiple routes
- Provide service on all days of the week.

The key component to public involvement and the Circulator Pilot Program development were to solicit the needs and concerns and to receive input regarding what is important to the residents and institutional leadership of the City. After meeting with each City elected official, City staff, and a public workshop meeting the following issues came about:

- Receptive to minimum fare
- Including an elderly/student discount
- Fares should be adjusted for special events
- More input needed on the Citizen Independent Transportation Trust about the present and future of the PTP
- Most favored a trolley style vehicle
- Receptive to a contractor operated system during pilot year
- Request for service in the southern area of the City
- Request for service to Wal-Mart Golden Glades and President Supermarket
- Request for service in Industrial areas of the City

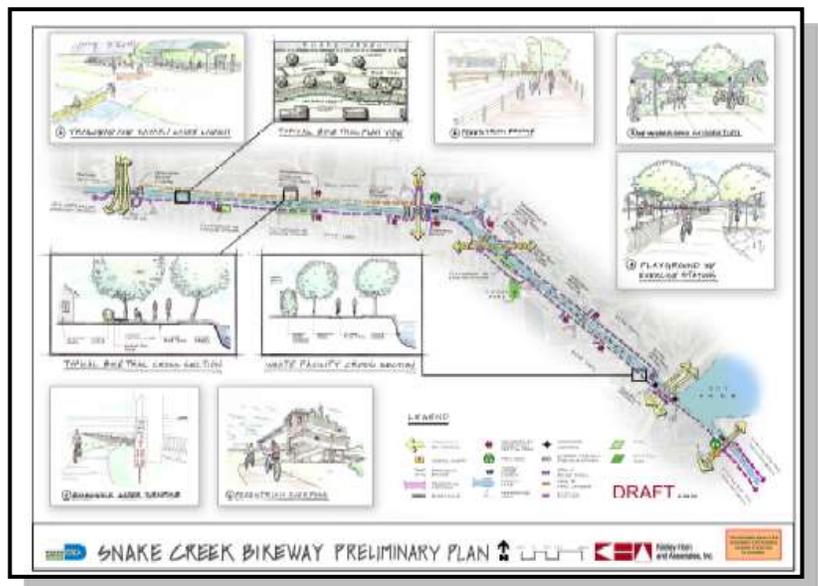
Intergovernmental Plans Affecting Miami Gardens

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's own Recreation Master Plan.

Introduction to Performance Measurement

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

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

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

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

Miami Gardens and Performance Measurement

Miami Gardens was incorporated in 2003 but operated under a largely County-dictated budget and organizational structure until FY 2005. Even now, some of the traditional functions are still being carried out through contract. The reader is cautioned not to put too much emphasis on the actual results this soon into our program delivery history. As the City matures, the data collected will begin to reflect the true nature and quality of services provided. The City now maintains a performance system at the division level.

Performance Data and the FY-14 Budget

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

The data has proven useful over the past several years as resources have declined. They continue to help us focus our efforts and areas of proven high need rather than on antidotal claims. During this period, staff will be reviewing the data collected to ensure that it accurately reflects the kind of data that is useful as both a management tools and a citizen resource.

Miscellaneous Statistical Charts, Graphs & Tables

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

List of Charts, Graphs and Tables

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Top Ten Largest Property Taxpayers In Miami Gardens : 2012-2013

| Owner | User | Tax Value (in thousands) | Taxes Paid | % of Tax Base |
|-------------------------|---|--------------------------------|---------------|------------------|
| 1. SUN LIFE STADIUM | PROFESSIONAL SPORTS MIAMI DOLPHINS/MARLINS | \$ 152,783 | \$972,005 | 3.5% |
| 2. CALDER RCE COURSE | HORSE RACING/CASINO | \$ 61,857 | \$393,534 | 1.4% |
| 3. DORSAN DEVELOPMENT | RENTAL & FOR SALE RESIDENTIAL | \$ 58,204 | \$370,293 | 1.3% |
| 4. WALMART STORES | RETAIL COMMERCIAL | \$ 43,274 | \$275,309 | 1.0% |
| 5. CONTINENTAL EQUITIES | INDUSTRIAL BUILDINGS | \$ 30,981 | \$197,101 | 0.7% |
| 6. WAREN POND | RENTAL RESIDENTIAL | \$ 21,840 | \$138,946 | 0.5% |
| 7. CRYSTAL LAKES INVEST | RENTAL RESIDENTIAL | \$ 21,702 | \$138,068 | 0.5% |
| 8. CORNER STONE GROUP | REAL ESTATE DEVELOPER | \$ 21,690 | \$137,992 | 0.5% |
| 9. LAKES EDGE PARTNERS | RENTAL RESIDENTIAL | \$ 21,400 | \$136,147 | 0.5% |
| 10. CAPO & SONS CORP | RENTAL RESIDENTIAL | \$ 19,062 | \$121,272 | 0.4% |

TOTAL TAX BASE TOP 10 USERS 10.30%

Top Nine Private Employers In The City of Miami Gardens : 2012-2013

| | | | | |
|----------|------------------------------------|----------------------------|---|--------------|
| 1 | SunLife Stadium | Sports Facility | 2269 NW 199 Street | 1,156 |
| 2 | Calder Race Track | Horse racing/casino | NW 27 Ave | 450 |
| 3 | UAIC | Insurance | NW 167th Street | 440 |
| 4 | Wal-Mart | Retail | 27th Ave @ 199th U.S. 441 @ NW 179th St | 385 |
| 5 | St. Thomas University | Private University | NW 32 Ave | 381 |
| 6 | Lehman Dealerships | Car Dealerships | 21200 NW 2nd Ave | 345 |
| 7 | Florida Memorial University | Private University | NW 42 Ave | 264 |
| 8 | Brandsmart, USA | Retail Electronics | 4320 NW 167 Street | 169 |
| 9 | Comcast Cable | Telecommunications | NW 2nd Avenue | 188 |

* Full Time Equivalent

Top Ten Public or Private Employers in the City of Miami Gardens : 2012-2013

| | | | | |
|-----------|---------------------------------------|----------------------------|---|--------------|
| 1 | Miami-Dade School Board | Government | Various | 2,745 |
| 2 | SunLife Stadium | Sports Facility | 2269 NW 199 Street | 1,156 |
| 3 | City of Miami Gardens | City Government | 1515 NW 167th St. | 556 |
| 4 | Calder Casino & Race Track | Horse Racing/Casino | NW 27th Avenue | 450 |
| 5 | UAIC | Insurance | 1515 NW 167th Street | 440 |
| 6 | Wal-Mart | Retail | 27th Ave @ 199th U.S. 441 @ NW 179th St | 385 |
| 7 | St. Thomas University | Private University | NW 32nd Avenue | 381 |
| 8 | Lehman Dealerships | Car Dealerships | 21200 NW 2nd Avenue | 345 |
| 9 | Florida Memorial University | Private University | NW 42 Ave | 264 |
| 10 | Brandsmart, USA | Retail Electronics | 4320 NW 167 Street | 169 |

* Full Time Equivalent

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

Miami Gardens Parks and Recreation Facilities

| NO. | PARK NAME | ACREAGE | ACRES/1,000 PERSONS |
|-----------------------|---|---------------|------------------------|
| Total Community | | 77.53 | |
| 1 | Ferguson Community Center Park | 24.00 | |
| 2 | Rolling Oaks Park | 39.53 | |
| 3 | Senior Center Park | 14 | |
| Total Neighborhood | | 99.07 | |
| 3 | Andover Park | 2.87 | |
| 4 | Brentwood Park | 10.00 | |
| 5 | Brentwood Pool | 4.50 | |
| 6 | Buccaneer Park | 5.50 | |
| 7 | Bunche Park & Pool | 7.11 | |
| 8 | Miami Carol City Park | 16.61 | |
| 9 | Carol Park | 5.66 | |
| 10 | Cloverleaf Park | 1.27 | |
| 11 | Lake Lucerne Park | 2.00 | |
| 12 | Myrtle Grove Park & Pool | 7.69 | |
| 13 | Norwood Park & Pool | 4.94 | |
| 14 | Risco Park (Miami-Dade School Board) | 16.40 | |
| 15 | Scott Park | 9.70 | |
| 16 | Vista Verde Park | 4.82 | |
| Natural Area Preserve | | 6.28 | |
| 17 | Scrub Oak Preserve | 6.28 | |
| Linear Parks | | 26.18 | |
| 18 | Library Walking Trail | 26.18 | |
| Single Purpose Parks | | 4.13 | |
| 19 | North Dade Optimist Club | 4.13 | |
| Mini Parks | | 1.0 | |
| 20 | Waterman Park | 1.00 | |
| GRAND TOTAL | | 214.19 | 1.99 acres |

City of Miami Gardens List of Public Educational Facilities

| No. | Name | Street Address | Principal |
|----------------------------------|--------------------------------|--|--------------------------|
| <u>Elementary Schools</u> | | | |
| 1 | Brentwood Elementary | 3101 NW 191 Street, Miami Gardens, Florida 33056 | Dr. Sharon Jackson |
| 2 | Bunche Park Elementary | 16001 Bunche Park Drive, Miami Gardens, Florida 33054 | Yesenia M Aponte |
| 3 | Carol City Elementary | 4375 NW 173 Drive, Miami Gardens, Florida 33055 | Bloodworth-Johnson |
| 4 | Crestview Elementary | 2201 NW 187 Street, Miami Gardens, Florida 33056 | Sabrina Montilla |
| 5 | Golden Glades Elementary | 16520 NW 28 Avenue, Miami Gardens, Florida 33054 | Crystal J. Spence |
| 6 | Hibiscus Elementary | 18 01 NW 1 Avenue, Miami Gardens, Florida 33169 | Dyona Mclean-Fisher |
| 7 | Miami Gardens Elementary | 4444 NW 195 Street, Miami Gardens, Florida 33055 | Dr. Apryle Kirnes |
| 8 | Myrtle Grove Elementary | 3125 NW 176 Street, Miami Gardens, Florida 33056 | John Pace |
| 9 | Norland Elementary | 19340 NW 8 Court, Miami Gardens, Florida 33169 | Karen Powers |
| 10 | Barbara Hawkins Elementary | 19010 NW 37 Avenue, Miami Gardens, Florida 33056 | Rhonda Williams |
| 11 | Norwood Elementary | 19810 NW 14 Court, Miami Gardens, Florida 33169 | Dr. Kevin Williams |
| 12 | Parkview Elementary | 17631 NW 20 Avenue, Miami Gardens, Florida 33056 | Dr. Edith Hall |
| 13 | Parkway Elementary | 1320 NW 188 Street, Miami Gardens, Florida 33169 | Tracie Lewis |
| 14 | Rainbow Park Elementary | 15355 NW 19 Avenue, Miami Gardens, Florida 33054 | Robin Armstrong |
| 15 | Scott Lake Elementary | 1160 NW 175 Street, Miami Gardens, Florida 33169 | Lakesha Klilson-Rochelle |
| 16 | Skyway Elementary | 4555 NW 206 Terrace, Miami Gardens, Florida 33055 | Dr. Linda Whye |
| <u>Middle Schools</u> | | | |
| 18 | Carol City Middle | 3737 NW 188 Street, Miami Gardens, Florida 33055 | Joyce Jones |
| 19 | Norland Middle | 1235 NW 192 Terrace, Miami Gardens, Florida 33169 | Ronald G. Redmon |
| 20 | North Dade Middle | 1840 NW 157 Street, Miami Gardens, Florida 33054 | Dr. Tonya Dillard |
| 21 | Parkway Middle | 2349 NW 175 Street, Miami Gardens, Florida 33056 | Fabrice Laguerre |
| 22 | Andover Middle School | 121 NW 207 Street, Miami Gardens, Florida 33169 | Rennina Turner |
| <u>High Schools</u> | | | |
| 23 | Miami Carol City Senior High | 3301 Miami Gardens Drive, Miami Gardens, Florida 33056 | Ja Mary Dunn |
| 24 | Miami Norland Senior High | 1050 NW 195 Street, Miami Gardens, Florida 33169 | Reginald Lee |
| <u>Other Schools</u> | | | |
| 25 | Jan Mann Opportunity Education | 16101 NW 44 Court, Opa Locka, Florida 33054 | Samuel Johnson |

Current Permits and Forecast for Residential or Commercial Development

| Project Name | Location | Type of Use | Bldg. S.F./Units | Land Acreage | Status |
|--------------------------------------|---|---|------------------|--------------|--|
| Pan American | NW 199th St & NW 27th Ave. | Retail | 105,900 sq.ft. | 14 | Platted; proposed site plan; construction late 2014 |
| Playa Plaza (3 commercial lots) | NW 191th St & NW 27th Ave. | Retail | 20,000 sq.ft. | 4 | Platted; proposed site plan; construction late 2014 |
| Multi-Family Housing at Pelican Cove | Southeast of N.W. 27th Ave. & N.W. 191st St. | Apartments | 110 | 5 | Multi-Family housing concept; Platted; Site plan approval; construction 2014 |
| Miami Gardens Town Center Zone | Generally located around the intersection of Miami Gardens Drive (NW 183rd Street) and NW 27th Avenue | Mixed Use | TBD | 112 | Zoning/Permitted Uses adopted by City in 2012 |
| Stadium Plaza | 19801 NW 27 th Ave | Retail | 8,249 | 1 | Permit Issued; under construction |
| The Commons | 20000 N.W. 27th Ave. | Elderly housing, Townhomes and commercial | 189 elderly | 8 | Approved by City in 2011; No activity 2012 |
| Miami Gardens City Hall | 18601 NW 27 Avenue | Offices | 130,000 sq.ft. | | Under construction; to open 2014 |
| Majorca Isles | NW 215th St. & NW 13th Ct. | Townhomes | 87 units | 7 | Tentative Plat; site plan approval pending; construction 2015 |
| Miami Gardens Shopping Center | 3695 NW 183 rd St | Neighborhood Commercial | 48,000 | 4 | Removed old covenants 2012. Construction scheduled for 2014 |
| Racetrac Station | 19100 NW 2 nd Avenue | Retail | 1,910 | .5 | Tentative plat; site plan approval; construction 2014 |

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

| Project Name | Location | Type of Use | Bldg. S.F./Units | Land Acreage | Status |
|---|--|---------------|------------------|--------------|---|
| YWCA | NW 199 th Street | Institutional | 17,767 | 9 | Site Plan approval; construction 2014 |
| Coconut Cay- D.R. Horton | NW 207th St. and NW 7th Ave. | Single Family | 543 units | 107 | Remaining lots under development and permitting 2014 |
| Golden Glades City-owned Property | 17650 NW 2nd Ave. | Commercial | TBD | 15 | City marketing property |
| JPM Centre at Miami Gardens Drive (Proposed Rezone) | 4055 NW 183rd St. | Mixed Use | 136,000 sq.ft. | 11 | Permits issued for elderly, male, and female housing under construction |
| Aldi Food Store at Stadium Corners | SW Corner of NW 27th Ave. & NW 193rd St. | Commercial | 10,799 sq.ft. | 3 | Site plan approved. Construction to be completed early 2014 |
| Walmart Neighborhood Market | NW Corner of NW 37th Ave. & NW 167th St. | Commercial | 63,274 sq.ft. | 7 | Site plan approval; construction 2014 |
| Warehouse/Office | 16550 NW 10 Avenue | Industrial | 28,000 sq. ft | 1.63 | Site plan pending; construction late 2014. |
| Two-story Office Building | 16800 NW 27 Ave | Commercial | 15,921 sq. ft | .85 | Under review. Construction anticipated 2012 |
| Safeguard Storage | 16701 Park Centre Drive | Commercial | 106,425 sq.ft. | 3.99 | Site plan approved; construction 2014 |

Land Use within the City of Miami Gardens

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

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

Note: 1 sq mi = 640 acres

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

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

Miami Gardens Income Demographics Information

2010 U.S. Census

| Income Range | MIAMI GARDENS | | MIAMI-DADE COUNTY | |
|-------------------------|---------------|------------|-------------------|---------|
| | Households | Percent | Households | Percent |
| Less than \$10,000 | 3348.85 | 10.1% | 86104.82 | 10.4% |
| \$10,000 to \$14,999 | 2122.04 | 6.4% | 57955.17 | 7.0% |
| \$15,000 to \$24,999 | 4310.41 | 13.0% | 105147.23 | 12.7% |
| \$25,000 to \$34,999 | 4476.19 | 13.5% | 95212.06 | 11.5% |
| \$35,000 to \$49,999 | 5636.69 | 17.0% | 121705.85 | 14.7% |
| \$50,000 to \$74,999 | 6730.87 | 20.3% | 139920.33 | 16.9% |
| \$75,000 to \$99,999 | 3348.85 | 10.1% | 83621.03 | 10.1% |
| \$100,000 to \$149,999 | 2287.83 | 6.9% | 79481.37 | 9.6% |
| \$150,000 to \$199,999 | 729.45 | 2.2% | 28149.65 | 3.4% |
| \$200,000 or more | 165.78 | 0.5% | 31461.37 | 3.8% |
| Totals | 33,157 | 100 | 827,931 | |
| Median income (dollars) | 41,744 | | 42,969 | |
| Mean income (dollars) | 49,563 | | 63,299 | |

City of Miami Gardens, Florida Community Demographics

| Subject | Number | % Percent |
|--|-------------|-----------|
| Total population | 107,167 | 100.0 |
| Under 5 years | 7,439 | 6.9 |
| 5 to 9 years | 7,659 | 7.1 |
| 10 to 14 years | 8,233 | 7.7 |
| 15 to 19 years | 9,544 | 8.9 |
| 20 to 24 years | 8,675 | 8.1 |
| 25 to 29 years | 7,307 | 6.8 |
| 30 to 34 years | 6,644 | 6.2 |
| 35 to 39 years | 6,980 | 6.5 |
| 40 to 44 years | 6,880 | 6.4 |
| 45 to 49 years | 7,150 | 6.7 |
| 50 to 54 years | 7,028 | 6.6 |
| 55 to 59 years | 6,249 | 5.8 |
| 60 to 64 years | 5,401 | 5.0 |
| 65 to 69 years | 4,135 | 3.9 |
| 70 to 74 years | 3,225 | 3.0 |
| 75 to 79 years | 2,178 | 2.0 |
| 80 to 84 years | 1,406 | 1.3 |
| 85 years and over | 1,034 | 1.0 |
| Median age (years) | 33.5 | |
| 16 years and over | 82,124 | 76.6 |
| 18 years and over | 78,323 | 73.1 |
| 21 years and over | 72,354 | 67.5 |
| 62 years and over | 15,094 | 14.1 |
| 65 years and over | 11,978 | 11.2 |
| | | |
| One Race | 104,759 | 97.8 |
| White | 19,625 | 18.3 |
| Black or African American | 81,776 | 76.3 |
| American Indian and Alaska Native | 264 | 0.2 |
| Asian | 643 | 0.6 |
| Native Hawaiian and Other Pacific Islander | 30 | 0.0 |
| Some Other Race | 2,421 | 2.3 |
| Two or More Races | 2,408 | 2.2 |

Miami Gardens Housing Information

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

Miami Gardens Race 2010

| <i>SUBJECT</i> | <i>NUMBER</i> | <i>PERCENT</i> |
|--|----------------------|-----------------------|
| Total population | 107,167 | 100.0 |
| One Race | 104,759 | 97.8 |
| White | 19,625 | 18.3 |
| Black or African American | 81,776 | 76.3 |
| American Indian and Alaska Native | 264 | 0.2 |
| Asian | 643 | 0.6 |
| Native Hawaiian and Other Pacific Islander | 30 | 0.0 |
| Some Other Race | 2,421 | 2.3 |
| Two or More Races | 2,408 | 2.2 |

Miami Gardens Awards & Recognition

One reason for the City's success is the caliber of staff. In 2003, the City had 1 employee. Today, there are over 500 employees, including over 200 in the City's police department alone. From the outset, the City made a conscience effort to recruit the best employees possible. While City residence was a plus (today, over 60% of our employees reside in the City), experience, attitude, innovative thinking and a willingness to do whatever job is necessary were and are the principal criteria for hiring. We are proud of our employees and here is proof of their abilities:

- 2005-2013 Distinguished Budget Award from the Government Finance Officers Association.
- 2005-2013 Tree City USA Award.
- 2006, City Manager Awarded the Outstanding Public Administrator, American Society of Public Administration.
- 2006, City receives an ISO rating of its building department (3rd highest in Miami-Dade County).
- 2006 Rogers Award for outstanding public service announcements Keep America Beautiful National Awards
- 2007 National Purchasing Institute Achievement of Excellence in Procurement
- 2007 Federal Certification (LAP) to work on Federal Highways and roads.
- 2007 HUD Certified and eligible to administer HUD housing programs.
- 2007 American Planning Assn - Florida, Gold Coast Section, Innovation Award for the City's Future Land Use Plan.
- 2007 Florida Planning and Zoning Association - Outstanding Innovation Award.
- 2007 Received I.S.O. Rating of #4 for the City's Building Department.
- 2008 Trees Florida, Inc. Best in State Award for Tree Planting Project.
- 2007-20012, Award for the City's Popular Financial Report, Government Finance Officers Association.
- 2007-2012, Award for excellence in Comprehensive Annual Financial Report, Government Finance Officers Association.
- 2008, School Crossing Guard Division was featured in the FDOT Best Practices Book.
- 2009, American City & County Magazine's Crown Community Award.
- 2009, G.E.M.S. Program (Girls Empowerment) listed in the Florida League of Cities Best Practices Book.
- 2009, Miami Gardens' Foreclosure Program featured in Time Magazine.
- 2009, City of Miami Gardens featured on the NBC Evening News with Brian Williams as "What Works."

Miami Gardens Awards & Recognition (cont'd)

- 2009 Florida Festival Events Association: Best Photography for "The Mime" Miss Miami Gardens Scholarship Pageant; Best Miscellaneous Printed Materials for Jazz in the Gardens Handout; Best Newspaper Special for Miss Miami Gardens Scholarship Pageant; Best Web Site for www.jazzinthegardens.com.
- 2010 National Purchasing Institute Achievement of Excellence in Procurement
- 2010 Names one of 125 communities nationwide that are Kid-Friendly.
- 2011 - 2012 Excellence in Public Procurement, Florida Association of Public Procurement Officials
- 2011 Recipient of Universal Public Procurement Certification Council's Agency Certification Award for fully certified division.
- 2011 - 2012 Playful City USA recognized from national non-profit KaBOOM.
- 2012 award from APWA South Branch for the NW 183 Street Landscaping Project
- 2012 Sterling Agency Award to an agency that has reached three consecutive years of having a department that is fully certified.
- 2013 Certificate Award from the Universal Public Procurement Certificate Council.
- 2012 – 2013 Award of Excellence in Procurement from the Florida Association of Public Procurement Officials.



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City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

| Revenues | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|--------------------------------------|--------------------------------------|-----------------------|--------------------------|------------------------------------|
| Property Taxes | | | | |
| 01-00-00-311-000-00 | Ad Valorem Taxes | 18,571,113 | 21,905,298 | millage rate 6.9363 |
| 01-00-00-311-001-00 | Delinquent Ad Valorem Taxes | 1,011,126 | 1,050,000 | |
| Utility Taxes | | | | |
| 01-00-00-314-100-00 | Electric Utility Tax | 5,650,687 | 5,800,000 | |
| 01-00-00-314-300-00 | Water Utility Tax | 885,652 | 950,000 | |
| 01-00-00-314-400-00 | Gas Utility Tax | 218,168 | 220,000 | |
| 01-00-00-315-510-00 | Telecommunication Tax | 3,409,903 | 3,158,036 | State Estimate |
| Other Taxes | | | | |
| 01-00-00-316-000-00 | Local Business Tax | 979,917 | 1,050,000 | |
| Franchise Fees | | | | |
| 01-00-00-323-100-00 | Electric Franchise Fee | 3,350,000 | 3,410,000 | |
| 01-00-00-323-400-00 | Gas Franchise Fee | 175,543 | 180,000 | |
| 01-00-00-323-700-00 | Solid Waste Franchise Fee | 808,758 | 820,000 | |
| 01-00-00-323-901-00 | Towing Franchise Fees | 150,000 | 150,000 | |
| Permits, Fees and Assessments | | | | |
| 01-00-00-329-100-00 | Alarm Permit Fees | 48,269 | 48,000 | |
| 01-00-00-329-200-00 | Landlord Permit Fees | 185,000 | 200,000 | |
| 01-00-00-329-600-00 | Special Events Permit | 10,679 | 11,000 | |
| 01-00-00-329-700-00 | Towing Permit Fees | 1,065 | 1,000 | |
| 01-00-00-329-800-00 | Certificates of Use | 425,000 | 450,000 | |
| 01-00-00-329-900-00 | Certificate of Re-Occupancy | 170,000 | 190,000 | |
| Intergovernment Revenue | | | | |
| State/Federal Shared Revenues | | | | |
| 01-00-00-331-200-00 | Federal Grant - Public Safety | 32,760 | 0 | |
| 01-00-00-331-202-00 | Byrne Grant | 200,959 | 199,000 | |
| 01-00-00-331-203-00 | Cops Grant | 559,142 | 500,000 | |
| 01-00-00-331-250-00 | US Department of Justice | 33,448 | 0 | |
| 01-00-00-331-501-00 | Federal Hurricane Relief | 0 | 0 | |
| 01-00-00-334-200-00 | State Grant - Public Safety | 0 | 0 | |
| 01-00-00-334-600-00 | Human Services | 12,000 | 12,000 | Food grant for afterschool program |
| 01-00-00-335-120-00 | State Revenue Sharing | 2,533,295 | 2,789,450 | |
| 01-00-00-335-150-00 | Alcoholic Beveral Licenses | 17,120 | 17,200 | |
| 01-00-00-335-180-00 | Half-Cent Sales Tax | 7,340,961 | 7,506,396 | State Estimate |
| 01-00-00-337-204-00 | Byrne Grant - County | 5,000 | 0 | |
| Shared Revenues: Other | | | | |
| 01-00-00-338-001-00 | County Occupational Licenses | 136,700 | 150,000 | |
| Charges for Services | | | | |
| 01-00-00-341-100-00 | Recording Fees | 350 | 500 | |
| 01-00-00-341-101-00 | Lien Searches | 75,776 | 75,000 | |
| 01-00-00-341-300-00 | Bid Specs Fees | 0 | 0 | |
| 01-00-00-341-301-00 | Lien Reduction Application Fee | 0 | 500 | |
| 01-00-00-341-302-00 | Amesty Lien Reduction Application | 275,000 | 300,000 | |
| 01-00-00-341-900-00 | Passport Fees | 97,857 | 105,000 | |
| 01-00-00-341-920-00 | Election Qualifying Charges & Fees | 0 | 0 | |
| 01-00-00-342-100-00 | Police Services | 38,000 | 31,000 | |
| 01-00-00-342-105-00 | Off Duty Police Officer Revenue | 1,141,450 | 1,099,485 | |
| 01-00-00-347-200-00 | Parks and Recreation | 440,728 | 551,780 | |
| 01-00-00-347-201-00 | Pool Admissions | 47,935 | 50,000 | |
| 01-00-00-347-202-00 | Recreation Facility Rentals | 51,963 | 50,000 | |
| 01-00-00-347-203-00 | Youth Sports Program | 110,000 | 216,125 | |
| 01-00-00-347-204-00 | Community Center Memberships | 80,806 | 90,000 | |
| 01-00-00-347-205-00 | P & R Sponsorship/Fundraiser | 20,000 | 20,000 | |
| 01-00-00-347-206-00 | Contract Classes | 64,568 | 70,000 | |
| 01-00-00-347-207-00 | BTF Rentals | 110,449 | 128,400 | |
| 01-00-00-347-411-00 | MLK-Vendors | 0 | 2,000 | |
| 01-00-00-347-415-00 | Jazz Festival | 3,415,870 | 3,415,870 | |
| 01-00-00-347-416-00 | Jazz in the Garden-Vendors | 170,037 | 170,000 | |
| 01-00-00-347-418-00 | Jazz in the Gardens - Women's Impact | 9,471 | 9,471 | |
| 01-00-00-347-450-00 | Commission on Women | 0 | 0 | |
| 01-00-00-349-100-00 | I.T. Svc. to Miami Lakes | | 0 | |
| 01-00-00-349-101-00 | Vending Machines | 2,000 | 2,000 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

| Revenues- Con't | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|-------------------------------------|--------------------------|------------------------------|
| Fines and Forfeitures | | | |
| 01-00-00-351-100-00 | Parking Fines | 22,610 | 29,000 |
| 01-00-00-351-200-00 | School Crossing Guard - Clerk | 8,800 | 9,600 |
| 01-00-00-351-300-00 | School Crossing Guard - County | 226,950 | 240,000 |
| 01-00-00-351-500-00 | Traffic Fines | 470,040 | 525,000 |
| 01-00-00-351-510-00 | Red Light Camera - County | 873,587 | 200,000 |
| 01-00-00-354-100-00 | Nuisance Abatement Fine | 13,988 | 14,000 |
| 01-00-00-354-101-00 | Code Enforcement Lot Clearing Fines | 5,000 | 5,000 |
| 01-00-00-354-102-00 | Code Enforcement Board Up | 7,571 | 5,000 |
| 01-00-00-354-103-00 | Code Enforcement Fines | 250,000 | 225,000 |
| 01-00-00-359-010-00 | Red Light Camera Fines | 2,900,000 | 2,871,271 |
| 01-00-00-359-011-00 | Red Light Special Master | 0 | 875,000 |
| 01-00-00-359-200-00 | False Alarms Fines | 165,000 | 165,000 |
| Miscellaneous Revenues | | | |
| 01-00-00-361-100-00 | Interest | 19,214 | 20,000 |
| 01-00-00-365-000-00 | Sales of Other Assets | 230,105 | 25,000 |
| 01-00-00-366-000-00 | Contributions and Donations | 25,000 | 10,000 |
| 01-00-00-369-400-00 | Slot Machine Revenue | 1,113,432 | 1,100,000 |
| 01-00-00-369-900-00 | Other Miscellaneous Revenues | 25,998 | 10,000 |
| 01-00-00-369-902-00 | Lobbying Registration Fees | 1,500 | 2,000 |
| 01-00-00-369-903-00 | Insurance Reimbursement | 62,000 | 50,000 |
| 01-00-00-369-905-00 | Foreclosure property registry | 69,225 | 50,000 |
| 01-00-00-369-906-00 | Rebates | 11,562 | 40,000 |
| Other Sources | | | |
| 01-00-00-381-015-10 | Inter Transf - Transportation | 364,155 | 371,438 |
| 01-00-00-381-026-15 | Inter Transf - Develop Svc. | 475,761 | 485,276 |
| 01-00-00-381-028-14 | Inter Transf - CDBG | 0 | 0 |
| 01-00-00-381-029-41 | Inter Transf - Stormwater | 245,829 | 250,746 |
| 01-00-00-381-031-30 | Inter Transf - Capital Prj. | 0 | 241,898 |
| 01-00-00-384-000-00 | Bond Proceeds | 3,531,660 | 600,000 |
| 01-00-00-389-400-00 | Grants and Donations, Other So | 0 | 0 |
| Fund Balance Forward | | | |
| 01-00-00-389-900-00 | Fund Balance | 11,121,828 | Est. Reserve Balance Forward |

TOTAL GENERAL FUND REVENUE

\$64,193,512

\$76,696,569

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

Office of the Mayor

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------------------|-------------------------------|-----------------------|--------------------------|---|
| Operating Expenditures | | | | |
| 01-11-00-511-310-00 | Professional Services | 0 | 80,000 | Lobbying Activities |
| 01-11-00-511-400-00 | Travel and Per Diem | 0 | 5,432 | |
| 01-11-00-511-480-00 | Promotional Activities | 0 | 2,900 | |
| 01-11-00-511-510-00 | Office Supplies | 0 | 300 | |
| 01-11-00-511-520-00 | Operating Supplies | 0 | 500 | |
| 01-11-00-511-523-00 | CMG Junior Council | 0 | 7,500 | |
| 01-11-00-511-540-00 | Books, Publications, and Dues | 0 | 45,250 | |
| 01-11-00-511-550-00 | Educational & Training | 0 | 1,500 | |
| Non-Operating Expenditures | | | | |
| 01-11-01-511-821-00 | Aid to Community Organization | 0 | 75,000 | MG Excellence in Education Council, Chamber of Commerce |
| Total Office of the Mayor | | \$0 | \$218,382 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

LEGISLATIVE DEPARTMENT

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------------------|-------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 01-11-01-511-106-00 | Mayor's Salary | 42,000 | 42,000 | |
| 01-11-01-511-107-00 | Council Salaries | 72,000 | 72,000 | |
| 01-11-01-511-201-00 | FICA | 7,830 | 7,889 | |
| 01-11-01-511-202-00 | Retirement | 6,081 | 7,785 | |
| 01-11-01-511-203-00 | Life and Health Insurance | 36,645 | 42,060 | |
| 01-11-01-511-206-00 | ICMA Deferred Compensation | 622 | 866 | |
| Operating Expenditures | | | | |
| 01-11-01-511-310-00 | Professional Services | 45,000 | 0 | |
| 01-11-01-511-400-00 | Travel and Per Diem | 6,500 | 0 | |
| 01-11-01-511-411-00 | Telephone | 9,042 | 9,840 | |
| 01-11-01-511-421-00 | Postage & Freight | 50 | 0 | |
| 01-11-01-511-440-00 | Rentals | 500 | 0 | |
| 01-11-01-511-480-00 | Promotional Activities | 2,800 | 0 | |
| 01-11-01-511-490-00 | Mayor's Expense | 14,400 | 14,400 | |
| 01-11-01-511-491-00 | Seat 1 Expense Account | 9,000 | 14,400 | |
| 01-11-01-511-492-00 | Seat 2 Expense Account | 12,000 | 14,400 | |
| 01-11-01-511-493-00 | Seat 3 Expense Account | 9,000 | 14,400 | |
| 01-11-01-511-494-00 | Seat 4 Expense Account | 12,000 | 14,400 | |
| 01-11-01-511-495-00 | At Large Seat 5 Expense | 14,400 | 14,400 | |
| 01-11-01-511-496-00 | At Large Seat 6 Expense | 14,400 | 14,400 | |
| 01-11-01-511-510-00 | Office Supplies | 1,000 | 700 | |
| 01-11-01-511-520-00 | Operating Supplies | 1,960 | 500 | |
| 01-11-01-511-523-00 | CMG Junior Council | 8,000 | 0 | |
| 01-11-01-511-540-00 | Books, Publications, and Dues | 44,585 | 0 | |
| 01-11-01-511-550-00 | Educational & Training | 200 | 0 | |
| Non-Operating Expenditures | | | | |
| 01-11-01-511-820-00 | Commission for Women | 3,700 | 0 | |
| 01-11-01-511-821-00 | Aid to Community Organization | 25,000 | 0 | |
| 01-11-01-511-991-00 | Working Capital Reserve | 0 | 75,000 | |
| Total Legislative | | \$398,715 | \$359,440 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes | |
|-------------------------------|-------------------------------|--------------------------|--------------------|---|
| Personnel Services | | | | |
| 01-12-01-512-102-00 | Regular Salaries and Wages | 597,346 | 881,288 | 100% of ACM charged to GF, vacancy in FY 13 Auto/Cell Allowances |
| 01-12-01-512-105-00 | Special Pay | 17,482 | 15,359 | |
| 01-12-01-512-201-00 | FICA | 40,500 | 51,136 | |
| 01-12-01-512-202-00 | Retirement | 50,639 | 104,260 | |
| 01-12-01-512-203-00 | Life and Health Insurance | 66,655 | 73,345 | |
| 01-12-01-512-204-00 | Workers' Compensation | 1,256 | 1,439 | |
| 01-12-01-512-206-00 | ICMA Deferred Comp - Benefit | 19,081 | 7,573 | |
| Operating Expenditures | | | | |
| 01-12-01-512-310-00 | Professional Services | 60,000 | 27,500 | |
| 01-12-01-512-340-00 | Other Contractual | 120,000 | 15,814 | |
| 01-12-01-512-400-00 | Travel and Per Diem | 1,000 | 3,006 | |
| 01-12-01-512-421-00 | Postage & Freight | 20 | 50 | |
| 01-12-01-512-470-00 | Printing & Binding | 50 | 180 | |
| 01-12-01-512-510-00 | Office Supplies | 1,200 | 1,200 | |
| 01-12-01-512-520-00 | Operating Supplies | 500 | 500 | |
| 01-12-01-512-540-00 | Books, Publications, and Dues | 4,500 | 6,100 | |
| 01-12-01-512-550-00 | Educational & Training | 1,125 | 1,020 | |
| Total City Manager | | \$981,353 | \$1,189,770 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Media and Special Events Division

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---|-------------------------------|-----------------------|--------------------------|------------------------|
| Personnel Services | | | | |
| 01-12-02-512-102-00 | Regular Salaries and Wages | 76,607 | 92,594 | Vacancy exits in FY 13 |
| 01-12-02-512-105-00 | Overtime | 700 | 700 | |
| 01-12-02-512-105-00 | Special Pay | 1,282 | 3,720 | |
| 01-12-02-512-201-00 | FICA | 6,002 | 7,422 | |
| 01-12-02-512-202-00 | Retirement | 4,700 | 6,728 | |
| 01-12-02-512-203-00 | Life and Health Insurance | 12,601 | 13,896 | |
| 01-12-02-512-204-00 | Workers' Compensation | 181 | 283 | |
| Operating Expenditures | | | | |
| 01-12-02-512-310-00 | Professional Services | 9,500 | 22,700 | |
| 01-12-02-512-400-00 | Travel & Per Diem | 100 | 1,500 | |
| 01-12-02-512-421-00 | Postage & Freight | 1,000 | 1,000 | |
| 01-12-02-512-440-00 | Rentals and Leases | 2,190 | 4,400 | |
| 01-12-02-512-470-00 | Printing & Binding | 12,500 | 25,000 | |
| 01-12-02-512-492-00 | Special Events | 46,000 | 54,000 | |
| 01-12-02-512-494-00 | Advertising | 6,000 | 4,000 | |
| 01-12-02-512-498-00 | Jazz in the Gardens | 2,952,081 | 3,000,000 | |
| 01-12-02-512-510-00 | Office Supplies | 1,000 | 2,000 | |
| 01-12-02-512-520-00 | Operating Supplies | 1,614 | 4,890 | |
| 01-12-02-512-540-00 | Books, Publications, and Dues | 500 | 800 | |
| 01-12-02-512-550-00 | Educational & Training | 0 | 1,500 | |
| Total Media & Special Events | | \$3,134,558 | \$3,247,133 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

OFFICE OF THE CITY CLERK

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|-------------------------------|-----------------------|--------------------------|--------------|
| Personnel Services | | | | |
| 01-13-01-513-102-00 | Regular Salaries and Wages | 403,558 | 473,706 | |
| 01-13-01-513-105-00 | Overtime | 2,400 | 2,000 | |
| 01-13-01-513-105-00 | Special Pay | 2,400 | 2,400 | |
| 01-13-01-513-201-00 | FICA | 31,239 | 36,575 | |
| 01-13-01-513-202-00 | Retirement | 27,688 | 47,966 | |
| 01-13-01-513-203-00 | Life and Health Insurance | 51,680 | 77,286 | |
| 01-13-01-513-204-00 | Workers' Compensation | 751 | 930 | |
| Operating Expenditures | | | | |
| 01-13-01-513-310-00 | Professional Services | 3,000 | 500 | |
| 01-13-01-513-340-00 | Other Contractual | 4,000 | 5,000 | Codification |
| 01-13-01-513-400-00 | Travel and Per Diem | 772 | 500 | |
| 01-13-01-513-421-00 | Postage & Freight | 50 | 400 | |
| 01-13-01-513-470-00 | Printing and Binding | 0 | 100 | |
| 01-13-01-513-491-00 | Election | 38,000 | 45,000 | |
| 01-13-01-513-494-00 | Advertising | 9,000 | 17,000 | Legal Ads |
| 01-13-01-513-510-00 | Office Supplies | 2,000 | 1,500 | |
| 01-13-01-513-520-00 | Operating Supplies | 6,500 | 3,400 | |
| 01-13-01-513-540-00 | Books, Publications, and Dues | 600 | 800 | |
| 01-13-01-513-550-00 | Educational & Training | 592 | 500 | |
| 01-11-00-511-820-00 | Commission for Women | 0 | 3,000 | |
| Total City Clerk | | \$584,230 | \$718,563 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

FINANCE DEPARTMENT

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|-------------------------------|-----------------------|--------------------------|----------------------------|
| Personnel Services | | | | |
| 01-13-02-513-102-00 | Regular Salaries and Wages | 417,525 | 489,921 | 2 vacancies exist in FY 13 |
| 01-13-02-513-105-00 | Overtime | 0 | 300 | |
| 01-13-02-513-105-00 | Special Pay | 3,000 | 3,600 | |
| 01-13-02-513-201-00 | FICA | 30,618 | 35,947 | |
| 01-13-02-513-202-00 | Retirement | 30,503 | 53,840 | |
| 01-13-02-513-203-00 | Life and Health Insurance | 33,836 | 43,778 | |
| 01-13-02-513-204-00 | Workers' Compensation | 929 | 955 | |
| Operating Expenditures | | | | |
| 01-13-02-513-310-00 | Professional Services | 13,218 | 6,000 | Arbitrage calculation |
| 01-13-02-513-320-00 | Accounting and Auditing | 61,500 | 65,000 | Annual Audit |
| 01-13-02-513-400-00 | Travel and Per Diem | 625 | 2,688 | |
| 01-13-02-513-421-00 | Postage & Freight | 0 | 70 | |
| 01-13-02-513-470-00 | Printing & Binding | 600 | 0 | |
| 01-13-02-513-510-00 | Office Supplies | 1,500 | 1,900 | |
| 01-13-02-513-520-00 | Operating Supplies | 3,120 | 3,645 | |
| 01-13-02-513-540-00 | Books, Publications, and Dues | 1,020 | 1,460 | |
| 01-13-02-513-550-00 | Educational & Training | 975 | 1,190 | |
| Total Finance | | \$598,969 | \$710,293 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

HUMAN RESOURCES DEPARTMENT

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|--------------------------------|--------------------------|--|
| Personnel Services | | | |
| 01-13-03-513-102-00 | Regular Salaries and Wages | 555,996 | 585,519 |
| 01-13-03-513-105-00 | Special Pay | 3,720 | 3,720 |
| 01-13-03-513-201-00 | FICA | 39,929 | 43,970 |
| 01-13-03-513-202-00 | Retirement | 34,330 | 55,919 |
| 01-13-03-513-203-00 | Life and Health Insurance | 72,667 | 86,776 |
| 01-13-03-513-204-00 | Workers' Compensation | 1,025 | 1,156 |
| 01-13-03-513-206-00 | ICMA Deferred Comp - Benefit | 4,205 | 5,516 |
| 01-13-03-513-231-00 | Retirees Insurance Stipends | 8,800 | 32,400 |
| Operating Expenditures | | | |
| 01-13-03-513-310-00 | Professional Services | 40,093 | 16,200 |
| 01-13-03-513-313-00 | Background Verifications | 9,000 | 6,600 |
| 01-13-03-513-314-00 | Drug & Physical | 18,000 | 19,000 |
| 01-13-03-513-316-00 | Psychological/Physical Testing | 24,000 | 20,000 |
| 01-13-03-513-400-00 | Travel and Per Diem | 500 | 1,000 |
| 01-13-03-513-421-00 | Postage & Freight | 200 | 200 |
| 01-13-03-513-440-00 | Rentals and Leases | 2,295 | 2,360 |
| 01-13-03-513-470-00 | Printing & Binding | 300 | 500 |
| 01-13-03-513-494-00 | Advertising | 800 | 500 |
| 01-13-03-513-510-00 | Office Supplies | 1,500 | 1,300 |
| 01-13-03-513-520-00 | Operating Supplies | 2,000 | 2,240 |
| 01-13-03-513-540-00 | Books, Publications, Dues | 900 | 900 |
| 01-13-03-513-550-00 | Educational & Training | 7,000 | 30,000 |
| | | | Consolidated citywide edu. reimbursement Cap each person reimbursement to \$1,000 Citywide training per Strategic Planning |
| Total Human Resources | \$827,260 | \$915,776 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

CITY ATTORNEY DEPARTMENT

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|-------------------------------|-----------------------|--------------------------|----------------|
| Personnel Services | | | | |
| 01-14-00-514-102-00 | Salaries | 350,619 | 349,389 | |
| 01-14-00-514-105-00 | Special Pay | 10,800 | 10,800 | |
| 01-14-00-514-201-00 | FICA | 24,669 | 25,104 | |
| 01-14-00-514-202-00 | Retirement | 28,106 | 48,861 | |
| 01-14-00-514-203-00 | Life and Health Insurance | 32,424 | 36,000 | |
| 01-14-00-514-204-00 | Workers' Compensation | 665 | 737 | |
| Operating Expenditures | | | | |
| 01-14-00-514-310-00 | Professional Services | 52,000 | 35,000 | For Litigation |
| 01-14-00-514-330-00 | Court Reporter Services | 500 | 500 | |
| 01-14-00-514-340-00 | Other Contractual | 550 | 500 | |
| 01-14-00-514-400-00 | Travel and Per Diem | 1,500 | 2,500 | |
| 01-14-00-514-421-00 | Postage & Freight | 50 | 300 | |
| 01-14-00-514-440-00 | Rentals and Leases | 1,844 | 1,860 | |
| 01-14-00-514-510-00 | Office Supplies | 2,705 | 3,250 | |
| 01-14-00-514-520-00 | Operating Supplies | 200 | 70 | |
| 01-14-00-514-540-00 | Books, Publications, and Dues | 4,668 | 5,000 | |
| 01-14-00-514-550-00 | Educational & Training | 1,000 | 1,500 | |
| Total City Attorney | | \$512,300 | \$521,370 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police School Crossing Guard Program Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------------|-------------------------------|--------------------------|---------|
| Personnel Services | | | |
| 01-21-00-521-102-00 | Regular Salaries and Wages | 135,316 | 127,847 |
| 01-21-00-521-103-00 | Other Salaries and Wages | 357,388 | 360,000 |
| 01-21-00-521-104-00 | Overtime | 1,800 | 1,500 |
| 01-21-00-521-105-00 | Special Pay | 2,760 | 3,362 |
| 01-21-00-521-201-00 | FICA | 38,041 | 37,692 |
| 01-21-00-521-202-00 | Retirement | 26,859 | 35,223 |
| 01-21-00-521-203-00 | Life and Health Insurance | 22,593 | 17,896 |
| 01-21-00-521-204-00 | Workers' Compensation | 17,162 | 15,982 |
| 01-21-00-521-206-00 | ICMA Deferred Comp - Benefit | 3,412 | 3,122 |
| Operating Expenditures | | | |
| 01-21-00-521-400-00 | Travel and Per Diem | 1,000 | 2,500 |
| 01-21-00-521-510-00 | Office Supplies | 600 | 1,000 |
| 01-21-00-521-520-00 | Operating Supplies | 6,000 | 5,835 |
| 01-21-00-521-525-00 | Uniforms | 4,500 | 5,100 |
| 01-21-00-521-540-00 | Books, Publications, and Dues | 100 | 200 |
| 01-21-00-521-550-00 | Educational & Training | 450 | 900 |
| Total School Crossing Guards | \$617,980 | \$618,159 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Administration Division

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|---------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 01-21-01-521-102-00 | Regular Salaries and Wages | 18,679,667 | 18,391,371 | |
| 01-21-01-521-104-00 | Overtime | 1,719,186 | 1,778,668 | |
| 01-21-01-521-105-00 | Special Pay | 386,622 | 372,323 | |
| 01-21-01-521-106-00 | Off Duty Services | 893,056 | 847,620 | |
| 01-21-01-521-201-00 | FICA | 1,598,871 | 1,601,882 | |
| 01-21-01-521-202-00 | Retirement | 2,843,175 | 3,608,415 | |
| 01-21-01-521-203-00 | Life and Health Insurance | 2,127,561 | 2,322,481 | |
| 01-21-01-521-204-00 | Workers' Compensation | 535,042 | 626,056 | |
| 01-21-01-521-206-00 | ICMA Deferred Comp - Benefit | 119,369 | 102,559 | |
| Operating Expenditures | | | | |
| 01-21-01-521-310-00 | Professional Services | 28,558 | 36,300 | |
| 01-21-01-521-340-00 | Other Contractual | 91,312 | 53,820 | |
| 01-21-01-521-400-00 | Travel and Per Diem | 35,429 | 33,000 | |
| 01-21-01-521-410-00 | Communications Svc. | 18,920 | 16,224 | |
| 01-21-01-521-411-00 | Telephones | 24,000 | 25,596 | |
| 01-21-01-521-421-00 | Postage & Freight | 7,500 | 7,000 | |
| 01-21-01-521-431-00 | Electricity | 77,200 | 85,721 | |
| 01-21-01-521-432-00 | Water | 8,400 | 9,208 | |
| 01-21-01-521-434-00 | Cable T.V. service | 3,611 | 4,560 | |
| 01-21-01-521-440-00 | Rentals and Leases | 21,576 | 242,450 | |
| 01-21-01-521-460-00 | Repairs and Maintenance Service | 500 | 0 | |
| 01-21-01-521-470-00 | Printing | 100 | 2,000 | |
| 01-21-01-521-494-00 | Advertising | 350 | 300 | |
| 01-21-01-521-497-00 | Other Obligations | 5,172 | 5,572 | |
| 01-21-01-521-510-00 | Office Supplies | 3,500 | 3,500 | |
| 01-21-01-521-520-00 | Operating Supplies | 63,622 | 95,000 | |
| 01-21-01-521-540-00 | Books, Publications, and Dues | 2,800 | 4,705 | |
| 01-21-01-521-550-00 | Educational & Training | 15,434 | 20,000 | |
| Capital Outlay | | | | |
| 01-21-01-521-640-00 | Machinery and Equipment | 385,104 | 0 | |
| 01-21-01-521-643-00 | Software | 0 | 45,000 | |
| 01-21-01-521-681-00 | I.T. intangible assets | 0 | 0 | |
| Total Police | | \$29,695,638 | \$30,341,331 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Investigations Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---|-----------------------|--------------------------|-------|
| Operating Expenditures | | | |
| 01-21-02-521-310-00 Professional Services | 1,500 | 14,940 | |
| 01-21-02-521-340-00 Other Contractual | 3,400 | 6,140 | |
| 01-21-02-521-350-00 Investigations | 6,000 | 7,500 | |
| 01-21-02-521-400-00 Travel and Per Diem | 50 | 0 | |
| 01-21-02-521-440-00 Rentals and Leases | 55,827 | 61,900 | |
| 01-21-02-521-510-00 Office Supplies | 5,000 | 5,500 | |
| 01-21-02-521-520-00 Operating Supplies | 10,000 | 20,000 | |
| Total Police | \$81,777 | \$115,980 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Operations Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---|-----------------------|--------------------------|-------|
| Operating Expenditures | | | |
| 01-21-03-521-310-00 Professional Services | 5,000 | 15,500 | |
| 01-21-03-521-460-00 Repairs and Maintenance Service | 4,500 | 4,000 | |
| 01-21-03-521-510-00 Office Supplies | 2,500 | 2,500 | |
| 01-21-03-521-520-00 Operating Supplies | 6,500 | 15,000 | |
| Total Police | \$18,500 | \$37,000 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Support Services Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---|-----------------------|--------------------------|-------|
| Operating Expenditures | | | |
| 01-21-04-521-310-00 Professional Services | 50,667 | 19,000 | |
| 01-21-04-521-340-00 Other Contractual | 16,419 | 16,954 | |
| 01-21-04-521-440-00 Rentals and Leases | 10,599 | 5,000 | |
| 01-21-04-521-460-00 Repairs and Maintenance Service | 34,652 | 28,300 | |
| 01-21-04-521-470-00 Printing & Binding | 15,100 | 9,500 | |
| 01-21-04-521-493-00 Software License | 0 | 3,400 | |
| 01-21-04-521-510-00 Office Supplies | 5,000 | 5,000 | |
| 01-21-04-521-520-00 Operating Supplies | 61,054 | 50,000 | |
| 01-21-04-521-525-00 Uniforms | 149,230 | 58,000 | |
| 01-21-04-521-528-00 Small Equipment | 3,000 | 0 | |
| 01-21-04-521-540-00 Books, Publications, and Dues | 1,000 | 1,000 | |
| Total Police | \$346,720 | \$196,154 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Cops Grant

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|----------------------------|--------------------------|------------------|
| Personnel Services | | | |
| 01-21-06-521-102-00 | Regular Salaries and Wages | 428,291 | \$511,340 |
| 01-21-06-521-104-00 | Overtime | 24,000 | \$0 |
| 01-21-06-521-105-00 | Special Pay | 6,604 | \$25,600 |
| 01-21-06-521-106-00 | Off Duty Service | 10,000 | \$0 |
| 01-21-06-521-201-00 | FICA | 35,870 | \$41,076 |
| 01-21-06-521-202-00 | Retirement | 56,813 | \$102,728 |
| 01-21-06-521-203-00 | Life and Health Insurance | 31,640 | \$83,685 |
| 01-21-06-521-204-00 | Worker's Compensation | 16,259 | \$16,697 |
| Operating Expenditures | | | |
| 01-21-06-521-310-00 | Professional Services | 0 | 0 |
| 01-21-06-521-400-00 | Travel & Per Diem | 0 | 0 |
| 01-21-06-521-460-00 | Repairs & Maintenance | 8,530 | 0 |
| 01-21-06-521-520-00 | Operating Supplies | 90,130 | 0 |
| 01-21-06-521-525-00 | Uniforms | 3,600 | 0 |
| 01-21-06-521-550-00 | Education & Training | 14,474 | 0 |
| Capital Outlay | | | |
| 01-21-06-521-640-00 | Equipment | 391,470 | 0 |
| Non-Operating | | | |
| 01-21-06-521-918-21 | Transfer to Debt Service | 87,341 | 0 |
| Total Police | | \$1,205,021 | \$781,126 |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Additional 10 Police Officers

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|----------------------------|--------------------------|--------------------|
| Personnel Services | | | |
| 01-21-07-521-102-00 | Regular Salaries and Wages | 0 | \$586,215 |
| 01-21-07-521-105-00 | Special Pay | 0 | \$10,000 |
| 01-21-07-521-201-00 | FICA | 0 | \$45,610 |
| 01-21-07-521-202-00 | Retirement | 0 | \$92,741 |
| 01-21-07-521-203-00 | Life and Health Insurance | 0 | \$94,460 |
| 01-21-07-521-204-00 | Worker's Compensation | | \$16,259 |
| Operating Expenditures | | | |
| 01-21-07-521-310-00 | Professional Services | 0 | 28,538 |
| 01-21-07-521-520-00 | Operating Supplies | 0 | 76,630 |
| 01-21-07-521-525-00 | Uniforms | 0 | 21,020 |
| Capital Outlay | | | |
| 01-21-07-521-640-00 | Equipment | 0 | 450,000 |
| Total Police | | \$0 | \$1,421,474 |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

CODE ENFORCEMENT DEPARTMENT

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|---------------------------------|-----------------------|--------------------------|-------------------------------------|
| Personnel Services | | | | |
| 01-29-01-529-102-00 | Regular Salaries and Wages | 1,016,605 | 1,009,501 | |
| 01-29-01-529-104-00 | Overtime | 11,500 | 8,500 | |
| 01-29-01-529-105-00 | Special Pay | 9,181 | 9,181 | |
| 01-29-01-529-201-00 | FICA | 77,127 | 76,781 | |
| 01-29-01-529-202-00 | Retirement | 61,746 | 81,771 | |
| 01-29-01-529-203-00 | Life and Health Insurance | 161,835 | 169,428 | |
| 01-29-01-529-204-00 | Workers' Compensation | 10,930 | 12,806 | |
| Operating Expenditures | | | | |
| 01-29-01-529-310-00 | Professional Services | 13,859 | 10,000 | Special Masters, Lien Searches, etc |
| 01-29-01-529-340-00 | Other Contractual | 23,284 | 36,650 | Lot clearing |
| 01-29-01-529-400-00 | Travel and Per Diem | 2,500 | 2,934 | |
| 01-29-01-529-421-00 | Postage & Freight | 150 | 300 | |
| 01-29-01-529-440-00 | Rentals and Leases | 4,153 | 6,000 | |
| 01-29-01-529-460-00 | Repairs and Maintenance Service | 1,040 | 150 | |
| 01-29-01-529-470-00 | Printing & Binding | 9,000 | 10,000 | |
| 01-29-01-529-510-00 | Office Supplies | 4,000 | 4,500 | |
| 01-29-01-529-520-00 | Operating Supplies | 8,000 | 9,000 | |
| 01-29-01-529-525-00 | Uniforms | 3,500 | 5,000 | |
| 01-29-01-529-540-00 | Books, Publications, and Dues | 1,930 | 2,030 | |
| 01-29-01-529-550-00 | Educational & Training | 4,845 | 4,845 | |
| Total Code Enforcement | | \$1,425,185 | \$1,459,377 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Recreation Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------------------|--------------------------------|--------------------------|--------------------|
| Personnel Services | | | |
| 01-72-00-572-102-00 | Regular Salaries and Wages | 1,210,876 | 1,307,432 |
| 01-72-00-572-104-00 | Overtime | 7,000 | 9,000 |
| 01-72-00-572-105-00 | Special Pay | 15,658 | 15,519 |
| 01-72-00-572-201-00 | FICA | 92,384 | 99,749 |
| 01-72-00-572-202-00 | Retirement | 73,116 | 99,348 |
| 01-72-00-572-203-00 | Life and Health Insurance | 133,798 | 156,430 |
| 01-72-00-572-204-00 | Workers' Compensation | 39,351 | 34,281 |
| Operating Expenditures | | | |
| 01-72-00-572-310-00 | Professional Services | 28,375 | 24,230 |
| 01-72-00-572-340-00 | Other Contractual | 83,207 | 162,235 |
| 01-72-00-572-400-00 | Travel and Per Diem | 1,000 | 1,000 |
| 01-72-00-572-410-00 | Communications Svc. | 65,587 | 66,000 |
| 01-72-00-572-421-00 | Postage & Freight | 12,000 | 12,000 |
| 01-72-00-572-431-00 | Electricity | 117,870 | 121,033 |
| 01-72-00-572-432-00 | Water | 59,453 | 37,986 |
| 01-72-00-572-433-00 | Gas | 100 | 100 |
| 01-72-00-572-440-00 | Rentals and Leases | 49,998 | 34,000 |
| 01-72-00-572-460-00 | Repairs and Maintenance Serv | 15,000 | 40,100 |
| 01-72-00-572-470-00 | Printing & Binding | 37,530 | 21,600 |
| 01-72-00-572-494-00 | Advertising | 500 | 1,000 |
| 01-72-00-572-497-00 | Other Obligations | 1,692 | 15,376 |
| 01-72-00-572-510-00 | Office Supplies | 6,000 | 8,000 |
| 01-72-00-572-520-00 | Operating Supplies | 126,958 | 132,350 |
| 01-72-00-572-525-00 | Uniforms | 5,500 | 5,800 |
| 01-72-00-572-540-00 | Books, Publications, and Dues | 3,300 | 2,250 |
| 01-72-00-572-550-00 | Educational & Training | 1,500 | 3,000 |
| Capital Outlay | | | |
| 01-72-00-572-630-00 | Improvements Other Than Bldgs. | 12,600 | 0 |
| Non-Operating Expenditures | | | |
| 01-72-00-572-821-00 | Aids to Community Organization | 2,500 | 0 |
| Total P&R Recreation | | \$2,202,854 | \$2,409,820 |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Maintenance Division

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|----------------------------------|--------------------------------|-----------------------|--------------------------|-------------------------------|
| Personnel Services | | | | |
| 01-72-01-572-102-00 | Regular Salaries and Wages | 810,796 | 826,197 | |
| 01-72-01-572-104-00 | Overtime | 3,500 | 3,500 | |
| 01-72-01-572-105-00 | Special Pay | 11,667 | 11,761 | |
| 01-72-01-572-201-00 | FICA | 62,490 | 63,616 | |
| 01-72-01-572-202-00 | Retirement | 46,795 | 59,906 | |
| 01-72-01-572-203-00 | Life and Health Insurance | 136,412 | 146,508 | |
| 01-72-01-572-204-00 | Workers' Compensation | 31,466 | 33,953 | |
| Operating Expenditures | | | | |
| 01-72-01-572-310-00 | Professional Services | 2,000 | 1,200 | |
| 01-72-01-572-340-00 | Other Contractual | 49,499 | 38,500 | Waste Mgmt and trade contract |
| 01-72-01-572-343-00 | Park Maintenance Contract | 50,000 | 50,000 | Contractual parks maintenance |
| 01-72-01-572-431-00 | Electricity | 4,462 | 5,386 | |
| 01-72-01-572-432-00 | Water | 11,120 | 4,064 | |
| 01-72-01-572-434-00 | Cable T.V. service | 2,120 | 2,120 | |
| 01-72-01-572-440-00 | Rentals and Leases | 15,056 | 15,000 | |
| 01-72-01-572-460-00 | Repairs and Maintenance Serv | 91,875 | 35,000 | |
| 01-72-01-572-497-00 | Other Obligations | 7,376 | 8,796 | |
| 01-72-01-572-510-00 | Office Supplies | 200 | 0 | |
| 01-72-01-572-520-00 | Operating Supplies | 26,000 | 41,000 | |
| 01-72-01-572-525-00 | Uniforms | 2,477 | 3,000 | |
| 01-72-01-572-528-00 | Small Tools and Equipment | 2,800 | 4,000 | |
| 01-72-01-572-531-00 | Landscape Supplies/Materials | 32,049 | 42,000 | |
| 01-72-01-572-540-00 | Books, Publications, and Dues | 500 | 500 | |
| 01-72-01-572-550-00 | Educational & Training | 500 | 500 | |
| Capital Outlay | | | | |
| 01-72-01-572-630-00 | Improvements Other Than Bldgs. | 20,882 | 20,000 | |
| 01-72-01-572-640-00 | Machinery and Equipment | 42,763 | 0 | |
| Total P&R Maintenance | | \$1,464,805 | \$1,416,507 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Community Center Division

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---------------------------------|---------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 01-72-02-572-102-00 | Regular Salaries and Wages | 680,798 | 691,239 | |
| 01-72-02-572-104-00 | Overtime | 8,000 | 8,000 | |
| 01-72-02-572-105-00 | Special Pay | 3,620 | 4,580 | |
| 01-72-02-572-201-00 | FICA | 52,615 | 52,799 | |
| 01-72-02-572-202-00 | Retirement | 38,098 | 49,441 | |
| 01-72-02-572-203-00 | Life and Health Insurance | 76,257 | 85,014 | |
| 01-72-02-572-204-00 | Workers' Compensation | 19,420 | 21,707 | |
| Operating Expenditures | | | | |
| 01-72-02-572-310-00 | Professional Services | 191,685 | 179,500 | |
| 01-72-02-572-340-00 | Other Contractual | 11,558 | 12,668 | |
| 01-72-02-572-344-00 | Instructors payments | 49,461 | 46,200 | |
| 01-72-02-572-400-00 | Travel and Per Diem | 500 | 1,000 | |
| 01-72-02-572-411-00 | Telephone | 4,680 | 4,800 | |
| 01-72-02-572-431-00 | Electricity | 116,895 | 141,454 | |
| 01-72-02-572-432-00 | Water | 25,604 | 24,280 | |
| 01-72-02-572-433-00 | Gas | 4,609 | 108 | |
| 01-72-02-572-440-00 | Rentals and Leases | 3,000 | 5,500 | |
| 01-72-02-572-460-00 | Repairs and Maintenance Service | 57,175 | 61,870 | |
| 01-72-02-572-470-00 | Printing & Binding | 2,000 | 2,000 | |
| 01-72-02-572-497-00 | Other Obligation | 3,023 | 2,134 | |
| 01-72-02-572-510-00 | Office Supplies | 3,500 | 3,500 | |
| 01-72-02-572-520-00 | Operating Supplies | 15,000 | 31,750 | |
| 01-72-02-572-525-00 | Uniforms | 3,400 | 0 | |
| 01-72-02-572-528-00 | Small Tools and Equipment | 0 | 2,000 | |
| 01-72-02-572-531-00 | Landscape Supplies/Materials | 500 | 500 | |
| 01-72-02-572-540-00 | Memberships & Subscriptions | 500 | 250 | |
| 01-72-02-572-550-00 | Educational & Training | 500 | 1,000 | |
| Capital Outlay | | | | |
| 01-72-02-572-640-00 | Machinery and Equipment | 16,555 | 0 | |
| Total P&R Recreation | | \$1,388,953 | \$1,433,293 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Athletics Program

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---------------------------------|-----------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 01-72-04-572-102-00 | Regular Salaries and Wages | 243,344 | 294,833 | |
| 01-72-04-572-104-00 | Overtime | 500 | 500 | |
| 01-72-04-572-105-00 | Special Pay | 2,410 | 2,290 | |
| 01-72-04-572-201-00 | FICA | 18,323 | 22,196 | |
| 01-72-04-572-202-00 | Retirement | 14,167 | 21,323 | |
| 01-72-04-572-203-00 | Life and Health Insurance | 41,494 | 57,525 | |
| 01-72-04-572-204-00 | Workers' Compensation | 10,466 | 10,755 | |
| Operating Expenditures | | | | |
| 01-72-04-572-310-00 | Professional Services | 124,211 | 55,000 | |
| 01-72-04-572-340-00 | Other Contractual Services | 5,435 | 60,400 | |
| 01-72-04-572-400-00 | Travel and Per Diem | 0 | 8,000 | |
| 01-72-04-572-440-00 | Rental and Leases | 18,500 | 18,800 | |
| 01-72-04-572-470-00 | Printing & Binding | 4,500 | 6,725 | |
| 01-72-04-572-510-00 | Office Supplies | 500 | 1,000 | |
| 01-72-04-572-520-00 | Operating Supplies | 91,829 | 123,300 | |
| 01-72-04-572-540-00 | Memberships & Subscriptions | 18,500 | 11,750 | |
| Total P&R Recreation | | \$594,179 | \$694,397 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

GENERAL SERVICES DEPARTMENT

Purchasing Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|-------------------------------|--------------------------|------------------|
| Personnel Services | | | |
| 01-13-05-513-102-00 | Regular Salaries and Wages | 239,458 | 242,766 |
| 01-13-05-513-105-00 | Special Pay | 1,080 | 1,080 |
| 01-13-05-513-201-00 | FICA | 17,605 | 17,861 |
| 01-13-05-513-202-00 | Retirement | 13,713 | 17,528 |
| 01-13-05-513-203-00 | Life and Health Insurance | 34,320 | 37,132 |
| 01-13-05-513-204-00 | Workers' Compensation | 446 | 511 |
| Operating Expenditures | | | |
| 01-13-05-513-400-00 | Travel & Per Diem | 1,237 | 640 |
| 01-13-05-513-421-00 | Postage & Freight | 50 | 50 |
| 01-13-05-513-440-00 | Rentals and Leases | 1,493 | 1,587 |
| 01-13-05-513-470-00 | Printing | 500 | 700 |
| 01-13-05-513-510-00 | Office Supplies | 300 | 250 |
| 01-13-05-513-520-00 | Operating Supplies | 200 | 0 |
| 01-13-05-513-540-00 | Books, Publications, and Dues | 755 | 830 |
| 01-13-05-513-550-00 | Educational & Training | 500 | 1,900 |
| Total Purchasing | | \$311,657 | \$322,834 |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

GENERAL SERVICES DEPARTMENT Information Technology Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|---------------------------------|--------------------------|--------------------|
| Personnel Services | | | |
| 01-16-01-516-102-00 | Regular Salaries and Wages | 790,847 | 769,387 |
| 01-16-01-516-104-00 | Overtime | 29,873 | 40,000 |
| 01-16-01-516-105-00 | Special Pay | 8,793 | 9,000 |
| 01-16-01-516-201-00 | FICA | 60,252 | 61,601 |
| 01-16-01-516-202-00 | Retirement | 52,603 | 77,146 |
| 01-16-01-516-203-00 | Life and Health Insurance | 94,577 | 94,174 |
| 01-16-01-516-204-00 | Workers' Compensation | 1,422 | 1,726 |
| Operating Expenditures | | | |
| 01-16-01-516-310-00 | Professional Services | 84,000 | 104,574 |
| 01-16-01-516-400-00 | Travel & Per Diem | 7,500 | 9,000 |
| 01-16-01-516-410-00 | Communications Svc. | 204,032 | 192,360 |
| 01-16-01-516-411-00 | Telephone Services | 29,827 | 31,260 |
| 01-16-01-516-421-00 | Postage & Freight | 150 | 150 |
| 01-16-10-516-440-00 | Rental & Leases | 1,200 | 1,200 |
| 01-16-01-516-460-00 | Repairs and Maintenance Service | 140,000 | 155,000 |
| 01-16-01-516-493-00 | Software License | 608,854 | 563,525 |
| 01-16-01-516-510-00 | Office Supplies | 1,100 | 1,200 |
| 01-16-01-516-520-00 | Operating Supplies | 5,000 | 9,000 |
| 01-16-01-516-521-00 | Computers | 190,000 | 122,000 |
| 01-16-01-516-524-00 | Computer software < \$5K | 6,484 | 0 |
| 01-16-01-516-540-00 | Books, Publications, and Dues | 1,050 | 2,820 |
| 01-16-01-516-550-00 | Educational & Training | 12,000 | 10,500 |
| Operating Expenditures | | | |
| 01-16-01-516-642-00 | Computer Hardware Upgrade | 122,000 | 104,000 |
| 01-16-01-516-643-00 | Computer Software | 42,000 | 0 |
| Total IT | | \$2,493,564 | \$2,359,622 |

City of Miami Gardens

FY 2013-2014 Annual Budget

General Fund

GENERAL SERVICES DEPARTMENT

Fleet Division

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|---------------------------------|-----------------------|--------------------------|--------------------------------|
| Personnel Services | | | | |
| 01-19-03-519-102-00 | Regular Salaries and Wages | 161,000 | 162,610 | |
| 01-19-03-519-104-00 | Overtime | 4,500 | 0 | |
| 01-19-03-519-105-00 | Special Pay | 1,200 | 1,200 | |
| 01-19-03-519-201-00 | FICA | 12,449 | 12,050 | |
| 01-19-03-519-202-00 | Retirement | 9,527 | 11,740 | |
| 01-19-03-519-203-00 | Life and Health Insurance | 23,620 | 25,361 | |
| 01-19-03-519-204-00 | Workers' Compensation | 2,629 | 2,994 | |
| Operating Expenditures | | | | |
| 01-19-03-519-310-00 | Professional Services | 2,500 | 2,700 | |
| 01-19-03-519-400-00 | Travel & Per Diem | 1,200 | 1,000 | |
| 01-19-03-519-460-00 | Repairs and Maintenance Service | 612,800 | 550,000 | |
| 01-19-03-519-510-00 | Office Supplies | 900 | 1,100 | |
| 01-19-03-519-520-00 | Operating Supplies | 2,400 | 2,400 | |
| 01-19-03-519-527-00 | Gasoline & Lubricants | 1,068,891 | 1,115,040 | |
| 01-19-03-519-540-00 | Books, Publications, and Dues | 325 | 700 | |
| 01-19-03-519-550-00 | Educational & Training | 200 | 1,000 | |
| Capital Outlay | | | | |
| 01-19-03-519-640-00 | Machinery & Equipment | 2,775,243 | 600,000 | replacement of police vehicles |
| Total Fleet | | \$4,679,384 | \$2,489,895 | |

City of Miami Gardens

FY 2013-2014 Annual Budget General Fund

GENERAL SERVICES DEPARTMENT

Non-Departmental Division

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------------------|---------------------------------|-----------------------|--------------------------|--|
| Personnel Services | | | | |
| 01-19-01-519-102-00 | Regular Salaries and Wages | 0 | 81,355 | Maintenance crew for the New City Hall Complex |
| 01-19-01-519-105-00 | Special Pay | 0 | 1,200 | |
| 01-19-01-519-201-00 | FICA | 0 | 6,224 | |
| 01-19-01-519-202-00 | Retirement | 0 | 6,106 | |
| 01-19-01-519-203-00 | Life and Health Insurance | 0 | 22,400 | |
| 01-19-01-519-204-00 | Workers' Compensation | 0 | 4,068 | |
| 01-19-01-519-205-00 | Unemployment Compensation | 55,000 | 55,000 | |
| Operating Expenditures | | | | |
| 01-19-01-519-310-00 | Professional Services | 7,500 | 117,180 | |
| 01-19-01-519-340-00 | Other Contractual | 1,815,658 | 1,509,200 | Red light camera/credit card fees |
| 01-19-01-519-421-00 | Postage & Freight | 35,000 | 36,800 | |
| 01-19-01-519-431-00 | Electricity | 88,512 | 173,739 | City Hall |
| 01-19-01-519-432-00 | Water | 200 | 18,872 | |
| 01-19-01-519-433-00 | Fuel for Generator | 0 | 13,504 | |
| 01-19-01-519-440-00 | Rentals and Leases | 710,068 | 126,860 | 2 months of City Hall rental |
| 01-19-01-519-450-00 | Insurance | 1,388,478 | 1,563,831 | |
| 01-19-01-519-460-00 | Repairs and Maintenance Service | 78,780 | 29,340 | |
| 01-19-01-519-470-00 | Printing & Binding | 1,250 | 1,500 | |
| 01-19-01-519-492-00 | 10th Year Anniversary | 50,000 | 10,000 | |
| 01-19-01-519-497-00 | Other Obligations | 53,691 | 55,523 | |
| 01-19-01-519-520-00 | Operating Supplies | 5,774 | 31,555 | |
| 01-19-01-519-525-00 | Uniforms | 0 | 1,000 | |
| 01-19-01-519-540-00 | Books, Publications, and Dues | 348 | 305 | |
| Debt Service | | | | |
| 01-19-01-519-720-00 | Interest - Debt Service | 0 | 0 | |
| Non-Operating Expenditures | | | | |
| 01-19-01-519-915-30 | Transfer to Capital Projs Fund | 4,513,838 | 5,204,701 | |
| 01-19-01-519-918-21 | Transfer to Debt Service Fund | 3,527,865 | 2,526,783 | |
| 01-19-01-519-993-00 | Emergency Reserve Build Up | 0 | 11,121,828 | |
| Total Non-Departmental | | \$12,331,962 | \$22,718,872 | |

| | | |
|--|---------------------|---------------------|
| Total General Fund Expenditures | \$65,895,567 | \$76,696,569 |
|--|---------------------|---------------------|

| | | |
|---|--------------|-----|
| General Fund Revenues (-) Expenditures | -\$1,702,056 | \$0 |
|---|--------------|-----|

City of Miami Gardens

FY 2013-2014 Annual Budget

Transportation Fund

Revenues

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------|---------------------------------|-----------------------|--------------------------|-----------------------|
| 10-00-00-312-410-00 | First Local Option Fuel Tax | 1,478,805 | 1,500,000 | As per State Estimate |
| 10-00-00-312-420-00 | Second Local Option Fuel Tax | 566,680 | 576,000 | As per State Estimate |
| 10-00-00-312-600-00 | CITT | 3,689,793 | 3,689,793 | |
| 10-00-00-322-002-00 | Public Works Bldg Permit Fees | 57,000 | 50,000 | |
| 10-00-00-329-100-00 | Banners Permits | 790 | 790 | |
| 10-00-00-334-390-00 | FDOT - Landscape agm | 35,000 | 35,000 | |
| 10-00-00-334-492-00 | School Safety Grant | 868,312 | 0 | |
| 10-00-00-335-120-00 | State Revenue Sharing | 919,472 | 1,011,927 | As per State Estimate |
| 10-00-00-337-400-00 | Local Govt. Grant | 28,800 | 0 | |
| 10-00-00-345-200-00 | Surcharge | 6,866 | 6,500 | |
| 10-00-00-361-100-00 | Interest | 5,000 | 5,000 | |
| 10-00-00-366-000-00 | Contributions and Donations | 2,230 | 0 | |
| 10-00-00-369-900-00 | Other Miscellaneous Revenues | 75 | 75 | |
| 10-00-00-381-029-41 | Inter Transf - Stormwater | 176,724 | 180,258 | |
| 10-00-00-389-900-00 | Fund Balance | 0 | 37,617 | |
| 10-00-00-389-900-01 | Fund Balance CITT | 0 | 4,313,507 | |
| 10-00-00-389-901-00 | Reappropriate CITT fund balance | 0 | 228,218 | |
| Total Revenues | | \$7,835,547 | \$11,634,686 | |

Total Transportation Fund Revenues

\$7,835,547 \$11,634,686

City of Miami Gardens

FY 2013-2014 Annual Budget

Transportation Fund

Expenditures

| PUBLIC WORKS DEPARTMENT | | | |
|-----------------------------------|-------------------------------|--------------------------|--------------------|
| Administration Division | | | |
| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
| Personnel Services | | | |
| 10-41-00-541-102-00 | Regular Salaries and Wages | 357,986 | 361,566 |
| 10-41-00-541-104-00 | Overtime | 1,000 | 1,000 |
| 10-41-00-541-105-00 | Special Pay | 6,660 | 6,660 |
| 10-41-00-541-201-00 | FICA | 26,433 | 27,808 |
| 10-41-00-541-202-00 | Retirement | 20,049 | 42,544 |
| 10-41-00-541-203-00 | Life and Health Insurance | 38,463 | 41,054 |
| 10-41-00-541-204-00 | Workers' Compensation | 13,753 | 11,162 |
| 10-41-00-541-205-00 | Unemployment Compensation | 7,000 | 6,000 |
| Operating Expenditures | | | |
| 10-41-00-541-310-00 | Professional Services | 1,500 | 2,000 |
| 10-41-00-541-400-00 | Travel and Per Diem | 1,000 | 2,000 |
| 10-41-00-541-421-00 | Postage & Freight | 90 | 100 |
| 10-41-00-541-440-00 | Rentals and Leases | 1,820 | 2,500 |
| 10-41-00-541-460-00 | Repairs and Maintenance | 400 | 1,000 |
| 10-41-00-541-497-00 | Other Obligations | 888 | 1,104 |
| 10-41-00-541-510-00 | Office Supplies | 800 | 2,000 |
| 10-41-00-541-520-00 | Operating Supplies | 1,800 | 1,900 |
| 10-41-00-541-525-00 | Uniforms | 300 | 300 |
| 10-41-00-541-527-00 | Gasoline & Lubricants | 75,168 | 69,829 |
| 10-41-00-541-540-00 | Books, Publications, and Dues | 450 | 500 |
| 10-41-00-541-550-00 | Educational & Training | 1,000 | 1,500 |
| Capital Outlay | | | |
| 10-41-00-541-630-00 | Infrastructure Improvement | 6,485 | 0 |
| 10-41-00-541-640-00 | Machinery & Equipment | 16,421 | 0 |
| Non-Operating Expenditures | | | |
| 10-41-00-541-914-01 | Transfer to General Fund | 364,155 | 371,438 |
| 10-41-00-541-915-30 | Transfer to Capital Prj Fund | 46,000 | 0 |
| 10-41-00-541-918-21 | Transfer to Debt Service Fund | 415,477 | 388,945 |
| 10-41-00-541-991-00 | Working Capital Reserve | 0 | 37,617 |
| Total Administration | | \$1,405,099 | \$1,380,528 |

City of Miami Gardens

FY 2013-2014 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|--------------------------------|------------------------------|--------------------------|--------------------------------------|
| Personnel Services | | | |
| 10-41-01-541-102-00 | Regular Salaries and Wages | 127,998 | 112,110 |
| 10-41-01-541-104-00 | Overtime | 100 | 500 |
| 10-41-01-541-105-00 | Speical Pay | 1,200 | 1,200 |
| 10-41-01-541-201-00 | FICA | 9,890 | 8,696 |
| 10-41-01-541-202-00 | Retirement | 5,753 | 8,130 |
| 10-41-01-541-203-00 | Life and Health Insurance | 12,966 | 14,403 |
| 10-41-01-541-204-00 | Workers' Compensation | 1,207 | 1,455 |
| 10-41-01-541-206-00 | ICMA Deferred Comp - Benefit | 0 | 0 |
| Operating Expenditures | | | |
| 10-41-01-541-310-00 | Professional Service | 5,000 | 0 |
| 10-41-01-541-400-00 | Travel and Per Diem | 2,000 | 2,200 |
| 10-41-01-541-421-00 | Postage & Freight | 30 | 300 |
| 10-41-01-541-494-00 | Advertising | 11,000 | 13,000 Program Advertising |
| 10-41-01-541-510-00 | Office Supplies | 500 | 500 |
| 10-41-01-541-520-00 | Operating Supplies | 15,000 | 18,000 Gloves, Rakes, trashbags, etc |
| 10-41-01-541-530-00 | Road Materials and Supplies | 3,000 | 16,000 Signs, plants etc. |
| 10-41-01-541-540-00 | Books, Publications and Dues | 320 | 400 |
| 10-41-01-541-550-00 | Educational & Training | 680 | 1,000 |
| Total Keep MG Beautiful | | \$196,645 | \$197,895 |

City of Miami Gardens

FY 2013-2014 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Streets Division

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|---------------------------------|--------------------------|-----------|
| Personnel Services | | | |
| 10-41-02-541-102-00 | Regular Salaries and Wages | 979,797 | 1,039,305 |
| 10-41-02-541-104-00 | Overtime | 3,000 | 4,000 |
| 10-41-02-541-105-00 | Speical Pay | 1,800 | 1,800 |
| 10-41-02-541-201-00 | FICA | 72,304 | 76,912 |
| 10-41-02-541-202-00 | Retirement | 49,123 | 76,830 |
| 10-41-02-541-203-00 | Life and Health Insurance | 184,637 | 206,912 |
| 10-41-02-541-204-00 | Workers' Compensation | 73,040 | 75,337 |
| 10-41-02-541-205-00 | Unemployment Compensation | 2,000 | 0 |
| Operating Expenditures | | | |
| 10-41-02-541-310-00 | Professional Services | 54,000 | 24,000 |
| 10-41-02-541-340-00 | Other Contractural | 50,464 | 56,000 |
| 10-41-02-541-400-00 | Travel and Per Diem | 0 | 500 |
| 10-41-02-541-421-00 | Postage & Freight | 300 | 300 |
| 10-41-02-541-431-00 | Electricity | 1,978 | 5,080 |
| 10-41-02-541-432-00 | Water | 223,388 | 220,100 |
| 10-41-02-541-440-00 | Rentals and Leases | 1,000 | 1,500 |
| 10-41-02-541-460-00 | Repairs and Maintenance Service | 13,000 | 13,000 |
| 10-41-02-541-520-00 | Operating Supplies | 5,317 | 4,500 |
| 10-41-02-541-525-00 | Uniforms | 1,700 | 2,163 |
| 10-41-02-541-528-00 | Small Tools and Equipment | 10,000 | 4,500 |
| 10-41-02-541-530-00 | Road Materials and Supplies | 78,000 | 80,000 |
| 10-41-02-541-540-00 | Books, Publications and Dues | 744 | 400 |
| 10-41-02-541-550-00 | Educational & Training | 700 | 1,500 |
| Capital Outlay | | | |
| 10-41-02-541-630-00 | Improvements Other Than Bldgs. | 884,590 | 0 |
| 10-41-02-541-640-00 | Machinery & Equipment | 0 | 10,000 |
| Non-Operating Expenses | | | |
| 10-41-02-541-991-00 | Working Capital Reserve | 0 | 104,596 |
| Total Streets Division | \$2,690,883 | \$2,009,234 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Capital Projects

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|--------------------------------------|--------------------------------|--------------------------|--------------------|
| Operating Expenditures | | | |
| 10-41-05-541-310-00 | Professional Services | 5,000 | 65,000 |
| 10-41-05-541-431-00 | Electricity | 32,352 | 22,399 |
| 10-41-05-541-432-00 | Water | 241,958 | 258,200 |
| 10-41-05-541-494-00 | Adertising | 3,950 | 4,000 |
| 10-41-05-541-520-00 | Operating Supplies | 50 | 0 |
| 10-41-05-541-530-00 | Road Supplies | 10,000 | 10,000 |
| Capital Outlay | | | |
| 10-41-05-541-630-00 | Improvements Other Than Bldgs. | 1,901,944 | 2,616,000 |
| Non-Oerating Expenses | | | |
| 10-41-05-541-991-00 | Working Capital Reserve | 0 | 659,885 |
| Total CITT - Capital Projects | | \$2,195,254 | \$3,635,485 |

City of Miami Gardens

FY 2013-2014 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Transit

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-------------------------------|--------------------------------|--------------------------|--------------------|
| Personnel Services | | | |
| 10-41-06-541-102-00 | Regular salaries & Wages | 52,462 | 60,290 |
| 10-41-06-541-104-00 | Overtime | 1,200 | 1,000 |
| 10-41-06-541-201-00 | FICA | 4,075 | 4,678 |
| 10-41-06-541-202-00 | Retirement | 2,749 | 4,425 |
| 10-41-06-541-203-00 | Health Insurance | 8,575 | 16,580 |
| 10-41-06-541-204-00 | Worker's Compensation | 5,072 | 4,580 |
| Operating Expenses | | | |
| 10-41-06-541-310-00 | Professional Services | 50,000 | 350,000 |
| 10-41-06-541-450-00 | Insurance | 50,000 | 50,000 |
| 10-41-06-541-460-00 | Repairs & Maintenance | 142,600 | 207,370 |
| 10-41-06-541-494-00 | Advertising | 738 | 4,000 |
| 10-41-06-541-528-00 | Small Tools and Equipment | 8,000 | 15,000 |
| Capital Outlay | | | |
| 10-41-06-541-630-00 | Improvements Other Than Bldgs. | 61,278 | 40,000 |
| 10-41-06-541-640-00 | Machinery & Equipment | 9,230 | 0 |
| Non-Operating Expenses | | | |
| 10-41-06-541-991-00 | Working Capital Reserve | 0 | 322,015 |
| Total CITT - Transit | | \$395,979 | \$1,079,938 |

City of Miami Gardens

FY 2013-2014 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Settlement

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|--------------------------------|-----------------------------|-----------------------|--------------------------|-------|
| Capital Expenditures | | | | |
| 10-41-07-541-630-00 | Infrastructure Improvements | \$44,762 | \$0 | |
| Non-Operating Expenses | | | | |
| 10-41-06-541-991-00 | Working Capital Reserve | 0 | 3,331,606 | |
| Total CITT - Settlement | | \$44,762 | \$3,331,606 | |

| | | | |
|---------------------------|-------------|--------------|--|
| Total Expenditures | | | |
| Transportation Fund | \$6,928,621 | \$11,634,686 | |

| | | |
|----------------------------|-----------|-----|
| Transportation Fund | | |
| Revenues (-) Expenditures | \$906,926 | \$0 |

City of Miami Gardens

FY 2013-2014 Annual Budget

Development Services Fund

Revenues

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------|------------------------------|-----------------------|--------------------------|-------|
| 15-00-00-322-000-00 | Planning & Zoning Fees | 430,000 | 450,000 | |
| 15-00-00-322-002-00 | Building Permit Fees | 1,445,000 | 1,610,000 | |
| 15-00-00-322-003-00 | Bldg. Certificate Compliance | 24,000 | 20,000 | |
| 15-00-00-322-004-00 | 40 Year Recertification | 4,000 | 2,500 | |
| 15-00-00-322-006-00 | OT Inspection Fees | 3,000 | 6,000 | |
| 15-00-00-345-100-00 | Unsafe Structure charges | 6,555 | 15,000 | |
| 15-00-00-345-200-00 | Technology Surcharge | 166,738 | 158,335 | |
| 15-00-00-381-030-01 | Transfer from General Fund | 0 | 0 | |
| Total Revenues | | \$2,079,293 | \$2,261,835 | |

| | | | |
|---------------------------------|--------------------|--------------------|--|
| Total Revenues | | | |
| Development Service Fund | \$2,079,293 | \$2,261,835 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

Development Services Fund

Expenditures

PLANNING & ZONING SERVICE DEPARTMENT

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------------------|------------------------------|--------------------------|------------------|
| Personnel Services | | | |
| 15-24-01-524-102-00 | Regular Salaries & Wages | 377,777 | 224,946 |
| 15-24-01-524-105-00 | Special Pay | 4,925 | 2,760 |
| 15-24-01-524-201-00 | FICA | 28,592 | 17,420 |
| 15-24-01-524-202-00 | Retirement | 19,804 | 16,241 |
| 15-24-01-524-203-00 | Life & Health Insurance | 46,691 | 30,054 |
| 15-24-01-524-204-00 | Workers' Compensation | 600 | 444 |
| 15-24-01-524-205-00 | Unemployment Compensation | 6,000 | 8,000 |
| Operating Expenditures | | | |
| 15-24-01-524-310-00 | Professional Services | 2,000 | 2,500 |
| 15-24-01-524-340-00 | Other Contractual | 26,325 | 0 |
| 15-24-01-524-400-00 | Travel & Per Diem | 85 | 0 |
| 15-24-01-524-421-00 | Postage | 50 | 0 |
| 15-24-01-524-440-00 | Rentals and Leases | 4,480 | 1,000 |
| 15-24-01-524-470-00 | Printing & Binding | 400 | 400 |
| 15-24-01-524-493-00 | Software License | 0 | 1,800 |
| 15-24-01-524-494-00 | Advertising | 2,500 | 15,300 |
| 15-24-01-524-510-00 | Office Supplies | 300 | 800 |
| 15-24-01-524-520-00 | Operating Supplies | 300 | 400 |
| 15-24-01-524-540-00 | Books, Publications and Dues | 2,222 | 2,125 |
| 15-24-01-524-550-00 | Educational & Training | 450 | 1,600 |
| Non-Operating Expenditures | | | |
| 15-24-01-524-914-01 | Transfer to General Fund | 96,005 | 97,925 |
| Total P&Z Division | | \$619,506 | \$423,715 |

City of Miami Gardens

FY 2013-2014 Annual Budget

Development Services Fund

BUILDING SERVICES DEPARTMENT

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------------------|----------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 15-24-02-524-102-00 | Regular Salary & Wages | 1,058,624 | 1,081,670 | |
| 15-24-02-524-104-00 | Overtime | 6,000 | 6,000 | |
| 15-24-02-524-105-00 | Special Pay | 5,340 | 5,340 | |
| 15-24-02-524-201-00 | FICA | 80,990 | 83,615 | |
| 15-24-02-524-202-00 | Retirement | 55,929 | 86,271 | |
| 15-24-02-524-203-00 | Life & Health Insurance | 101,431 | 109,620 | |
| 15-24-02-524-204-00 | Workers' Compensation | 13,301 | 11,781 | |
| 15-24-02-524-205-00 | Unemployment Compensation | 1,983 | 2,000 | |
| Operating Expenditures | | | | |
| 15-24-02-524-310-00 | Professional Services | 9,000 | 13,000 | |
| 15-24-02-524-340-00 | Other Contractual | 21,000 | 24,450 | |
| 15-24-02-524-400-00 | Travel & Per Diem | 2,500 | 2,017 | |
| 15-24-02-524-421-00 | Postage & Freight | 0 | 0 | |
| 15-24-02-524-440-00 | Rentals & Leases | 5,460 | 5,460 | |
| 15-24-02-524-460-00 | Repairs and Maintenance Service | 500 | 550 | |
| 15-24-02-524-470-00 | Printing & Binding | 248 | 250 | |
| 15-24-02-524-499-10 | Unsafe Structures Fees to County | 1,200 | 0 | |
| 15-24-02-524-510-00 | Office Supplies | 2,100 | 2,100 | |
| 15-24-02-524-520-00 | Operating Supplies | 16,100 | 1,100 | |
| 15-24-02-524-525-00 | Uniforms | 2,000 | 2,000 | |
| 15-24-02-524-527-00 | Gasoline & Lubricants | 9,500 | 8,842 | |
| 15-24-02-524-540-00 | Books, Publications & Dues | 1,150 | 1,750 | |
| 15-24-02-524-550-00 | Educational & Training | 2,250 | 1,045 | |
| Non-Operating Expenditures | | | | |
| 15-24-02-524-914-01 | Transfer to General Fund | 379,756 | 387,351 | |
| 15-24-02-524-991-00 | Working capital reserve | 0 | 1,908 | |
| Total Building Services | | \$1,776,362 | \$1,838,120 | |

| | | |
|---|--------------------|--------------------|
| Total Expenditures Development Services Fund | \$2,395,868 | \$2,261,835 |
|---|--------------------|--------------------|

| | | |
|--|-------------------|------------|
| Development Services Fund Revenues (-) Expenditures | -\$316,575 | \$0 |
|--|-------------------|------------|

City of Miami Gardens

FY 2013-2014 Annual Budget

Capital Projects Fund

Revenues

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------|--|--------------------------|-----------|
| 30-00-00-334-493-00 | Pedestrian Safety & Trail Enhancement | 108,337 | 0 |
| 30-00-00-337-711-00 | Rolling Oaks Park | 0 | 0 |
| 30-00-00-337-713-00 | GO Master Plan | 7,825 | 0 |
| 30-00-00-733-715-00 | BTF Community Ctr. FF&E | 66,834 | 0 |
| 30-00-00-733-716-00 | North Dade Optimist Park | 1,416,118 | 0 |
| 30-00-00-337-718-00 | NW 7 Ave Reconstruction | 199,809 | 0 |
| 30-00-00-337-724-00 | GO for Amphitheatre | 7,500 | 0 |
| 30-00-00-337-727-00 | GO for BTF Fence | 245,302 | 0 |
| 30-00-00-341-201-11 | Urban Area Security Initiative | 836,279 | 0 |
| 30-00-00-366-901-00 | Mercedes Dealership | 3,915 | 0 |
| 30-00-00-366-00-00 | Donations | 15,500 | 0 |
| 30-00-00-366-101-00 | Interests | 0 | 0 |
| 30-00-00-366-102-00 | Rebate from Build American Bonds | 1,206,006 | 1,151,124 |
| 30-00-00-369-300-00 | Settlement | 425,000 | 0 |
| 30-00-00-366-906-00 | P-card/epayables rebate from BOA | 28,577 | 0 |
| 30-00-00-381-002-16 | Transfer from impact Fees | 358,460 | 0 |
| 30-00-00-381-015-10 | Transfer from Transportation Fund | 46,000 | 0 |
| 30-00-00-381-030-01 | Transfer from General Fund | 4,513,838 | 5,204,701 |
| 30-00-00-389-900-00 | Fund Balance | 0 | 548,053 |
| 30-00-00-389-901-00 | Reappropriated from Fund Balance | 40,332,151 | 303,127 |
| 30-00-00-389-902-00 | Reappropriated - Capitalized Interests | 187,647 | 0 |
| Total Revenues | \$50,005,098 | \$7,207,005 | |

| | | |
|---|---------------------|--------------------|
| Total Revenues Capital Projs. Fund | \$50,005,098 | \$7,207,005 |
|---|---------------------|--------------------|

City of Miami Gardens

FY 2013-2014 Annual Budget

Capital Projects Fund

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------------------|--|--------------------------|-----------|
| Personnel Services | | | |
| 30-12-01-512-102-00 | Regular Salaries and Wages | 429,280 | 432,996 |
| 30-12-01-512-104-00 | Overtime | 6,060 | 0 |
| 30-12-01-512-105-00 | Special Pay | 32,813 | 5,760 |
| 30-12-01-512-201-00 | FICA | 22,237 | 32,906 |
| 30-12-01-512-202-00 | Retirement | 45,467 | 31,261 |
| 30-12-01-512-203-00 | Life and Health Insurance | 5,841 | 47,529 |
| 30-12-01-512-204-00 | Workers' Compensations | 3,500 | 6,621 |
| Operating Expenditures | | | |
| 30-12-01-512-310-00 | Professional Services | 3,500 | 6,000 |
| 30-19-01-519-310-00 | City Hall Bond bond counsel/trustee fees | 5,000 | 5,000 |
| 30-72-00-572-310-00 | G.O. Bond Master Plan | 7,825 | 0 |
| 30-12-01-512-340-00 | Other Contractual - Legal | 80,000 | 10,000 |
| 30-12-01-512-400-00 | Travel and Per Diem | 840 | 1,000 |
| 30-12-01-512-421-00 | Postage & Freight | 20 | 200 |
| 30-12-01-512-470-00 | Printing & Binding | 500 | 800 |
| 30-12-01-512-494-00 | Advertising | 134 | 300 |
| 30-12-01-512-510-00 | Office Supplies | 2,306 | 3,500 |
| 30-12-01-512-520-00 | Operating Supplies | 4,000 | 2,000 |
| 30-12-01-512-540-00 | Books, Publications and Dues | 400 | 600 |
| 30-12-01-512-550-00 | Educational & Training | 1,257 | 1,000 |
| Capital Outlay | | | |
| 30-12-01-512-611-03 | Washutta Land | | |
| 30-12-01-512-621-03 | City Hall Complex | 40,452,379 | 0 |
| 30-13-05-513-631-01 | Fueling Station | 717 | 0 |
| 30-21-01-521-641-01 | Urban Area Security Initiative | 836,279 | 0 |
| 30-41-02-541-631-03 | 183 Avenue Beautification | 39,563 | 0 |
| 30-41-02-541-631-05 | NW 7 Ave Reconstruction | 199,809 | 0 |
| 30-41-02-541-631-13 | Palmetto Interchange Beautification | 3,915 | 0 |
| 30-41-02-541-631-20 | Pedestrian Safety & Trail Enhancement | 108,337 | 0 |
| 30-41-02-541-631-14 | Arch Renovation | 68,184 | 0 |
| 30-72-00-572-611-01 | Senior Center renovation | 126,494 | 0 |
| 30-72-00-572-621-02 | BTF Community Center FF&E | 82,334 | 0 |
| 30-72-00-572-621-03 | Amphitheatre | 7,500 | 0 |
| 30-72-00-572-631-08 | Rolling Oaks | 0 | 0 |
| 30-72-00-572-631-12 | North Dade Optimist Park | 1,416,118 | 0 |
| 30-72-00-572-631-18 | BTF Fence | 245,302 | 0 |
| Non-Operating Expenditures | | | |
| 30-12-01-512-914-01 | Transfer to General Fund | 237,155 | 241,898 |
| 30-12-01-512-918-21 | Transfer to Debt Service Fund | 4,678,852 | 5,829,579 |
| 30-12-01-512-991-00 | Fund Balance | | 548,053 |

| | | |
|---|---------------------|--------------------|
| Total Exps. Capital Improvements | \$49,153,918 | \$7,207,005 |
|---|---------------------|--------------------|

| | | |
|---|---------------------|--------------------|
| Total Exps. Capital Improvements | \$49,153,918 | \$7,207,005 |
|---|---------------------|--------------------|

| | | |
|---|------------------|------------|
| Revenues (-) Expenditures CIP Fund | \$851,180 | \$0 |
|---|------------------|------------|

City of Miami Gardens

FY 2013-2014 Annual Budget

Special Revenue Fund

Revenues

| | | Estimated 9/30/2013 | Manager's 2014 Budget | Notes |
|-----------------------|-------------------------------|------------------------|--------------------------|---------------------------------|
| Revenues | | | | |
| 16-00-00-359-006-00 | L.E.T.T.F. | 27,377 | 28,000 | Law Enforcement Education Trust |
| 16-00-00-324-110-00 | Police Impact Fees | 14,545 | 5,000 | |
| 16-00-00-324-610-00 | Parks Open space Impact Fees | 39,000 | 15,000 | |
| 16-00-00-324-620-00 | Park Improvements Impact Fees | 59,800 | 15,000 | |
| 16-00-00-324-7100-00 | Gen Admin Fee | 4,300 | 2,000 | |
| 16-00-00-361-100-00 | Interests | 200 | 200 | |
| 16-00-00-389-900-00 | Fund Balance Forward | 1,636,290 | 1,197,238 | |
| Total Revenues | | \$1,781,512 | \$1,262,438 | |

| | | |
|---|--------------------|--------------------|
| Total Revenues Special Rev. Fund | \$1,781,512 | \$1,262,438 |
|---|--------------------|--------------------|

City of Miami Gardens

FY 2013-2014 Annual Budget

Special Revenue Fund

Expenditures

| | | Estimated 9/30/2013 | Manager's 2014 Budget | Notes |
|--|--------------------------------------|------------------------|--------------------------|--------------------|
| Operating Expenditures | | | | |
| 16-21-01-521-550-00 | L.E.T.T.F. | 15,000 | 28,000 | |
| Capital Outlay | | | | |
| 16-72-00-572-630-00 | Park Improvements | 210,814 | 0 | |
| Non Operating Expenditures | | | | |
| 16-21-00-521-915-30 | Police Impact Fees - Transfer to CIP | 158,465 | 0 | |
| 16-72-00-572-915-30 | Parks Open space - Transfer to CIP | 0 | 0 | |
| 16-19-01-519-915-30 | Admin. Impact Fees - Transfer to CIP | 199,995 | 0 | |
| 16-19-01-519-991-00 | Reserve | 0 | 1,234,438 | Reserve - All Fees |
| Total Exp. Special Revenue Fund | | \$584,274 | \$1,262,438 | |

| | | |
|--|------------------|--------------------|
| Total Expenditures Special Revenue Fund | \$584,274 | \$1,262,438 |
|--|------------------|--------------------|

| | | |
|--|--------------------|------------|
| Revenues (-) Expenditures Special Revenue Fund Fund | \$1,197,238 | \$0 |
|--|--------------------|------------|

City of Miami Gardens

FY 2013-2014 Annual Budget

Stormwater Utility Fund

Revenues

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|--|-----------------------|--------------------------|------------------|
| 41-00-00-325-200-00 Stormwater Assessments | 3,350,000 | 3,489,549 | 70k ERUs @ \$4ea |
| 41-00-00-329-500-00 Stormwater Permit Fees | 40,000 | 40,000 | |
| 41-00-00-337-300-00 SFWMD Grant | 24,000 | 0 | |
| 41-00-00-361-100-00 Interest | 5,000 | 5,000 | |
| 41-00-00-389-900-00 Fund Balance | 0 | 1,203,379 | |
| Total Stormwater Fund | \$3,419,000 | \$4,737,928 | |

| | | |
|--|--------------------|--------------------|
| Total Revenues Special Revenue Fund | \$3,419,000 | \$4,737,928 |
|--|--------------------|--------------------|

City of Miami Gardens

FY 2013-2014 Annual Budget

Stormwater Utility Fund

Expenditures

| | | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|--------------------------------------|-------------------------------------|-----------------------|--------------------------|-------|
| Personnel Services | | | | |
| 41-41-03-538-102-00 | Regular Salaries and Wages | 708,700 | 749,208 | |
| 41-41-03-538-104-00 | Overtime | 500 | 1,000 | |
| 41-41-03-538-105-00 | Special Pay | 5,931 | 6,600 | |
| 41-41-03-538-201-00 | FICA | 52,973 | 56,103 | |
| 41-41-03-538-202-00 | Retirement | 36,722 | 54,115 | |
| 41-41-03-538-203-00 | Life and Health Insurance | 112,649 | 131,967 | |
| 41-41-03-538-204-00 | Workers' Compensation | 28,342 | 28,897 | |
| Operating Expenditures | | | | |
| 41-41-03-538-310-00 | Professional Services | 480,000 | 417,000 | |
| 41-41-03-538-315-00 | Fee Collection Charges | 118,800 | 33,000 | |
| 41-41-03-538-340-00 | Other Contractual | 227,975 | 226,188 | |
| 41-41-03-538-400-00 | Travel and Per Diem | 1,300 | 1,500 | |
| 41-41-03-538-421-00 | Postage & Freight | 2,924 | 6,500 | |
| 41-41-03-538-431-00 | Electricity | 14,574 | 8,150 | |
| 41-41-03-538-432-00 | Water | 2,806 | 2,700 | |
| 41-41-03-538-440-00 | Rentals and Leases | 3,643 | 5,000 | |
| 41-41-03-538-460-00 | Repairs and Maintenance Serv | 50,000 | 30,360 | |
| 41-41-03-538-470-00 | Printing & Binding | 1,200 | 6,500 | |
| 41-41-03-538-494-00 | Advertising | 150 | 3,500 | |
| 41-41-03-538-497-00 | Other Obligations | 932 | 1,000 | |
| 41-41-03-538-510-00 | Office Supplies | 1,500 | 1,500 | |
| 41-41-03-538-520-00 | Operating Supplies | 9,000 | 12,000 | |
| 41-41-03-538-524-00 | Software | 3,000 | 3,000 | |
| 41-41-03-538-525-00 | Uniforms | 2,000 | 2,662 | |
| 41-41-03-538-527-00 | Gasoline & Lubricants | 74,224 | 68,155 | |
| 41-41-03-538-528-00 | Small Tools and Equipment | 7,500 | 18,900 | |
| 41-41-03-538-530-00 | Road Materials and Supplies | 9,000 | 15,000 | |
| 41-41-03-538-531-00 | Landscape Supplies/Materials | 200 | 4,000 | |
| 41-41-03-538-540-00 | Books, Publications, and Dues | 2,063 | 2,000 | |
| 41-41-03-538-550-00 | Educational & Training | 4,500 | 4,500 | |
| Capital Outlay | | | | |
| 41-41-03-538-630-00 | Improvements Other Than Bldgs. | 0 | 399,325 | |
| 41-41-03-538-630-09 | Inf. Imp - NW 191 Street | 41,203 | 0 | |
| 41-41-03-538-631-12 | Inf. Imp - 42 Bridge | 11,031 | 0 | |
| 41-41-03-538-631-19 | Inf. Imp - NW 178 Outfall | 82,220 | 0 | |
| 41-41-03-538-635-00 | Stormwater Treatment Swale Projects | 150,000 | 100,000 | |
| 41-41-03-538-640-00 | Machinery and Equipment | 71,407 | 37,000 | |
| 41-41-03-538-641-00 | Small Projects/Other capital outlay | 13,564 | 0 | |
| Debt Service | | | | |
| 41-41-03-538-710-00 | Principal - Debt Service | 315,620 | 308,522 | |
| 41-41-03-538-720-00 | Interest - Debt Service | 370,757 | 357,694 | |
| Non-Operating Expenditures | | | | |
| 41-41-03-538-914-01 | Transfer to General Fund | 245,829 | 250,746 | |
| 41-41-03-538-917-00 | Transfer to Transportation Fund | 176,724 | 180,258 | |
| 41-41-03-538-991-00 | Working capital reserve | 0 | 1,203,379 | |
| Total Stormwater Utility Fund | | \$3,441,461 | \$4,737,929 | |

**Total Expenditures
Stormwater Utility Fund**

\$3,441,461 \$4,737,929

Stormwater Utility Fund

-\$22,461 \$0

City of Miami Gardens

FY 2013-2014 Annual Budget

Community Development Block Grant Fund

Revenues

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---|-----------------------|--------------------------|-------|
| 14-00-00-331-000-00 CDBG Program Revenue | 1,932,227 | 1,014,829 | |
| Total Revenues CDBG Fund | \$1,932,227 | \$1,014,829 | |

| | | |
|----------------------------|--------------------|--------------------|
| TOTAL CDBG REVENUES | \$1,932,227 | \$1,014,829 |
|----------------------------|--------------------|--------------------|

City of Miami Gardens

FY 2013-2014 Annual Budget

Community Development Block Grant Fund

Administrative and Program

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---|-----------------------|--------------------------|-------|
| Personnel Services | | | |
| 14-13-01-513-102-00 Regular Salaries and Wages | 114,805 | 92,593 | |
| 14-13-01-513-105-00 Special Pay | 1,350 | 780 | |
| 14-13-01-513-201-00 FICA | 8,585 | 6,938 | |
| 14-13-01-513-202-00 Retirement | 6,555 | 4,566 | |
| 14-13-01-513-203-00 Life and Health Insurance | 16,126 | 12,045 | |
| 14-13-01-513-204-00 Workers' Compensation | 424 | 283 | |
| Operating Expenditures | | | |
| 14-13-01-513-310-00 Professional Services | 50,461 | 11,050 | |
| 14-13-01-513-340-00 Contractual Service | 432,162 | 178,950 | |
| 14-13-01-513-342-00 Other Contractual Svc - Public Service | 141,588 | 152,225 | |
| 14-13-01-513-345-00 Greater Chamber of Commerce Contract | 32,140 | | |
| 14-13-01-513-346-00 Business Incentive program | 272,000 | 200,000 | |
| 14-13-01-513-400-00 Travel & Per Diem | 1,500 | 1,500 | |
| 14-13-01-513-421-00 Postage & Freight | 250 | 250 | |
| 14-13-01-513-440-00 Rentals & Leases | 1,200 | 1,800 | |
| 14-13-01-513-470-00 Printing & Binding | 150 | 150 | |
| 14-13-01-513-494-00 Advertising | 2,500 | 3,000 | |
| 14-13-01-513-510-00 Office Supplies | 1,500 | 2,000 | |
| 14-13-01-513-520-00 Operating Supplies | 500 | 500 | |
| 14-13-10-513-550-00 Educational & Training | 1,200 | 1,200 | |
| Capital Outlay | | | |
| 14-13-01-513-630-00 Infrastructure Improvements | 614,987 | 214,639 | |
| 14-13-01-513-631-18 Parks Improvements | 158,244 | | |
| Capital Outlay | | | |
| 14-13-01-513-991-00 Working Capital Reserve | | 75,360 | |
| Total Expenditures CDBG Program | \$1,858,227 | \$959,829 | |

City of Miami Gardens

FY 2013-2014 Annual Budget

Community Development Block Grant Fund

| Direct Services | | | |
|--|----------------------------|--------------------------|----------|
| Expenditures | | | |
| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
| Personnel Services | | | |
| 14-13-06-513-102-00 | Regular Salaries and Wages | \$52,462 | \$34,778 |
| 14-13-06-513-105-00 | Special Pay | \$250 | \$240 |
| 14-13-06-513-201-00 | FICA | \$4,032 | \$2,580 |
| 14-13-06-513-202-00 | Retirement | \$2,988 | \$1,771 |
| 14-13-06-513-203-00 | Life and Health Insurance | \$6,576 | \$3,869 |
| 14-13-06-513-204-00 | Workers' Compensation | \$750 | \$985 |
| Operating Expenditures | | | |
| 14-13-06-513-310-00 | Professional Services | \$6,942 | \$10,777 |
| Total Expenditures CDBG Direct Services | \$74,000 | \$55,000 | |

| | | | |
|--------------------------------|--------------------|--------------------|--|
| TOTAL CDBG EXPENDITURES | \$1,932,227 | \$1,014,829 | |
|--------------------------------|--------------------|--------------------|--|

| | | | |
|------------------------------------|-----|-----|--|
| Revenues/Expenditures CDBG Fund | \$0 | \$0 | |
|------------------------------------|-----|-----|--|

City of Miami Gardens

FY 2013-2014 Annual Budget

L.E.T.F. Trust Fund

Revenues

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---------------------------------------|-----------------------|--------------------------|------------------------------------|
| 17-00-00-359-007-00 Confiscated Funds | 56,141 | 0 | State Prohibits Estimating Revenue |
| 17-00-00-361-100-00 Interest | 100 | 0 | |
| 17-00-00-389-900-00 Fund Balance | 121,821 | 22,830 | |
| Total Revenues LETF Fund | \$178,062 | \$22,830 | |

| | | |
|----------------------------|------------------|-----------------|
| TOTAL LETF REVENUES | \$178,062 | \$22,830 |
|----------------------------|------------------|-----------------|

City of Miami Gardens

FY 2013-2014 Annual Budget

L.E.T.F. Trust Fund

Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|--|-----------------------|--------------------------|-------|
| Operating Expenditures | | | |
| 17-21-01-521-310-00 Professional Service | 38,595 | 0 | |
| 17-21-01-521-520-00 Operating Supplies | 11,637 | 0 | |
| Capital Outlay | | | |
| 17-21-01-521-640-00 Equipment | 100,000 | | |
| Non-Operating Expenses | | | |
| 17-21-01-521-821-00 Aids to Community Organization | 5,000 | 22,830 | |
| 17-21-01-521-991-00 Working Capital Reserve | | | |
| Total Expenditures LETF Fund | 155,232 | 22,830 | |

| | | |
|--------------------------------|------------------|-----------------|
| TOTAL LETF EXPENDITURES | \$155,232 | \$22,830 |
|--------------------------------|------------------|-----------------|

| | | |
|------------------------------------|----------|-----|
| Revenues/Expenditures LETF Fund | \$22,830 | \$0 |
|------------------------------------|----------|-----|

City of Miami Gardens

FY 2013-2014 Annual Budget Debt Service Fund

Revenues

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|---------------------|-------------------------------------|--------------------------|---------------------|
| 21-00-00-381-014-01 | Transfer in - General Fund | 3,615,206 | 2,526,783 |
| 21-00-00-381-015-10 | Transfer in - Transportation Fund | 415,477 | 388,945 |
| 21-00-00-381-025-30 | Transfer in - Capital Projects Fund | 4,678,852 | 5,829,579 |
| 21-00-00-384-000-00 | Proceeds from Refinancing | 0 | 13,770,000 |
| 21-00-00-389-900-00 | Fund Balance | 0 | 128,061 |
| 21-00-00-389-901-00 | Reappropriated Fund Balance | 2,610,305 | 1,345,024 |
| | Total Debt Service Fund | \$11,319,840 | \$23,988,393 |

| | | |
|---|---------------------|---------------------|
| Total Revenues Debt Service Fund | \$11,319,840 | \$23,988,393 |
|---|---------------------|---------------------|

City of Miami Gardens

FY 2013-2014 Annual Budget Debt Service Fund

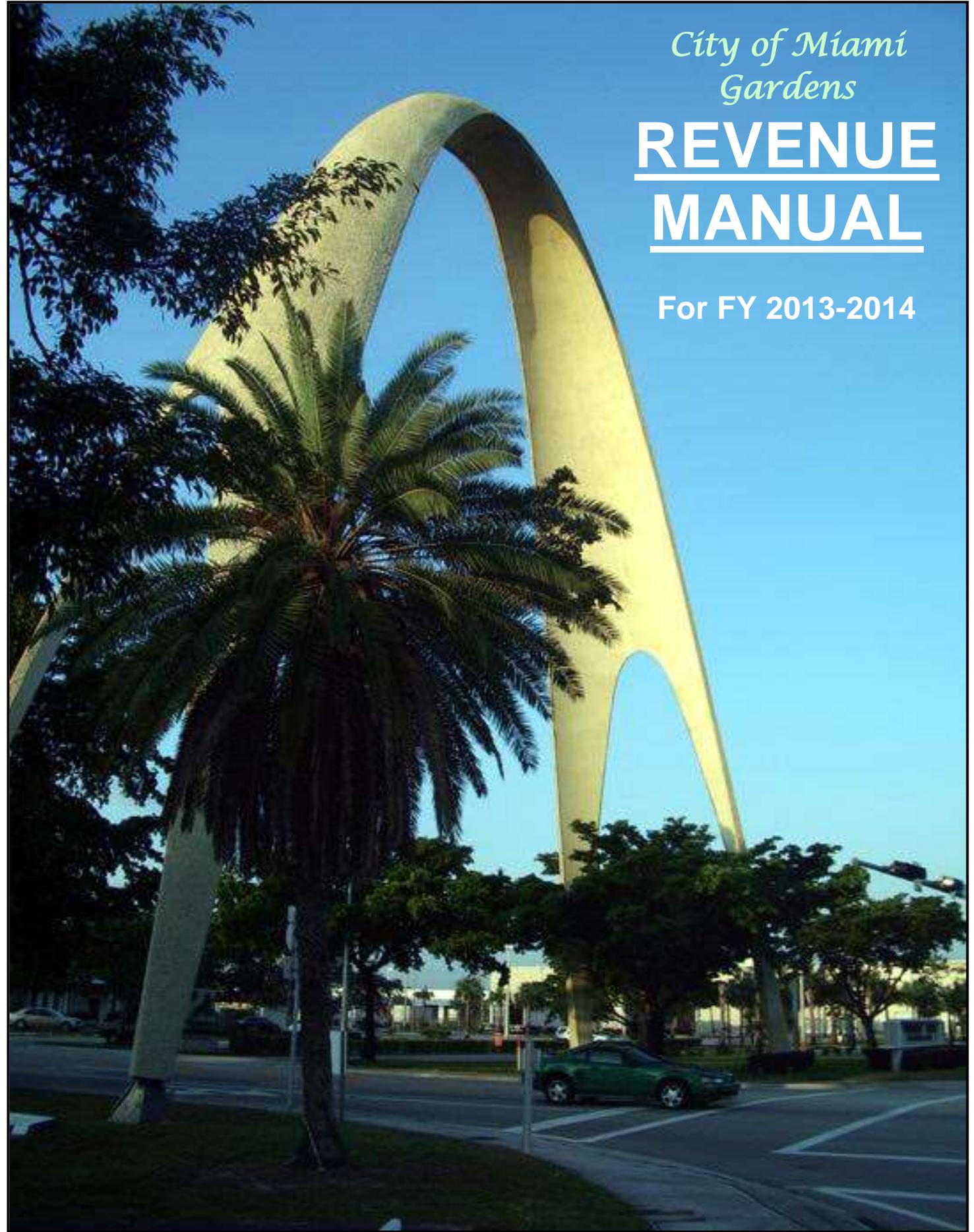
Expenditures

| | Estimated 09/30/13 | Manager's 2014 Budget | Notes |
|-----------------------------------|---|--------------------------|-----------|
| Debt Service | | | |
| 21-17-01-517-710-02 | \$2.5M Principal Payment | 136,221 | 141,100 |
| 21-17-01-517-710-03 | \$14.4M Principal Payment | 589,942 | 615,448 |
| 21-17-01-517-710-05 | \$7.5M Principal Payment | 277,667 | 288,023 |
| 21-17-01-517-710-05 | \$4.7M Principal Payment | 1,006,018 | 0 |
| 21-17-01-517-710-06 | QNIP Principal Payment | 323,700 | 336,700 |
| 21-17-01-517-710-07 | Startup County Debt Payment | 351,830 | 351,830 |
| 21-17-01-517-710-08 | \$2M Principal Payment | 487,536 | 521,418 |
| 21-17-01-517-710-09 | \$7.3M Principal Payment (Warren Henry) | 260,403 | 6,311,999 |
| 21-17-01-517-710-10 | \$8.8M Principal Payment | 293,247 | 7,700,842 |
| 21-17-01-517-710-11 | \$4M Principal Payment | 142,977 | 149,757 |
| 21-17-01-517-710-12 | \$55M Principal Payment | 1,055,000 | 1,095,000 |
| 21-17-01-517-710-13 | \$3.7M Principal Payment | 691,919 | 723,927 |
| 21-17-01-517-710-14 | \$600,000 Principal | 0 | 54,000 |
| 21-17-01-517-720-02 | \$2.5M Interest payment | 20,592 | 15,712 |
| 21-17-01-517-720-03 | \$14.4M Interest payment | 487,557 | 462,052 |
| 21-17-01-517-720-05 | \$7.5M Interest payment | 219,798 | 209,248 |
| 21-17-01-517-720-05 | \$4.7M Interest payment | 19,043 | 0 |
| 21-17-01-517-720-06 | QNIP Interest Payment | 228,665 | 216,570 |
| 21-17-01-517-720-08 | \$2M Interest Payment | 28,386 | 14,965 |
| 21-17-01-517-720-09 | \$7.3M Interest Payment (Warren Henry) | 309,226 | 151,488 |
| 21-17-01-517-720-10 | \$8.8M Interest Payment | 414,806 | 399,074 |
| 21-17-01-517-720-11 | \$4M Interest Payment | 165,821 | 159,041 |
| 21-17-01-517-720-12 | \$55M Interest Payment | 3,699,280 | 3,657,080 |
| 21-17-01-517-720-13 | \$3.7 Interest Payment | 110,205 | 38,540 |
| 21-17-01-517-720-13 | \$7.3 million refinancing interest | 0 | 240,517 |
| 21-17-01-517-720-14 | \$600,000 Interest | 0 | 6,000 |
| Non-Operating Expenditures | | | |
| 21-17-01-517-991-00 | Reserve | | 128,061 |
| | \$11,319,840 | \$23,988,393 | |

| | | |
|---|---------------------|---------------------|
| Total Expenses Debt Service Fund | \$11,319,840 | \$23,988,393 |
|---|---------------------|---------------------|

Revenues (-) Expenditures

| | | |
|--------------------------|------------|------------|
| Debt Service Fund | \$0 | \$0 |
|--------------------------|------------|------------|



*City of Miami
Gardens*

REVENUE
MANUAL

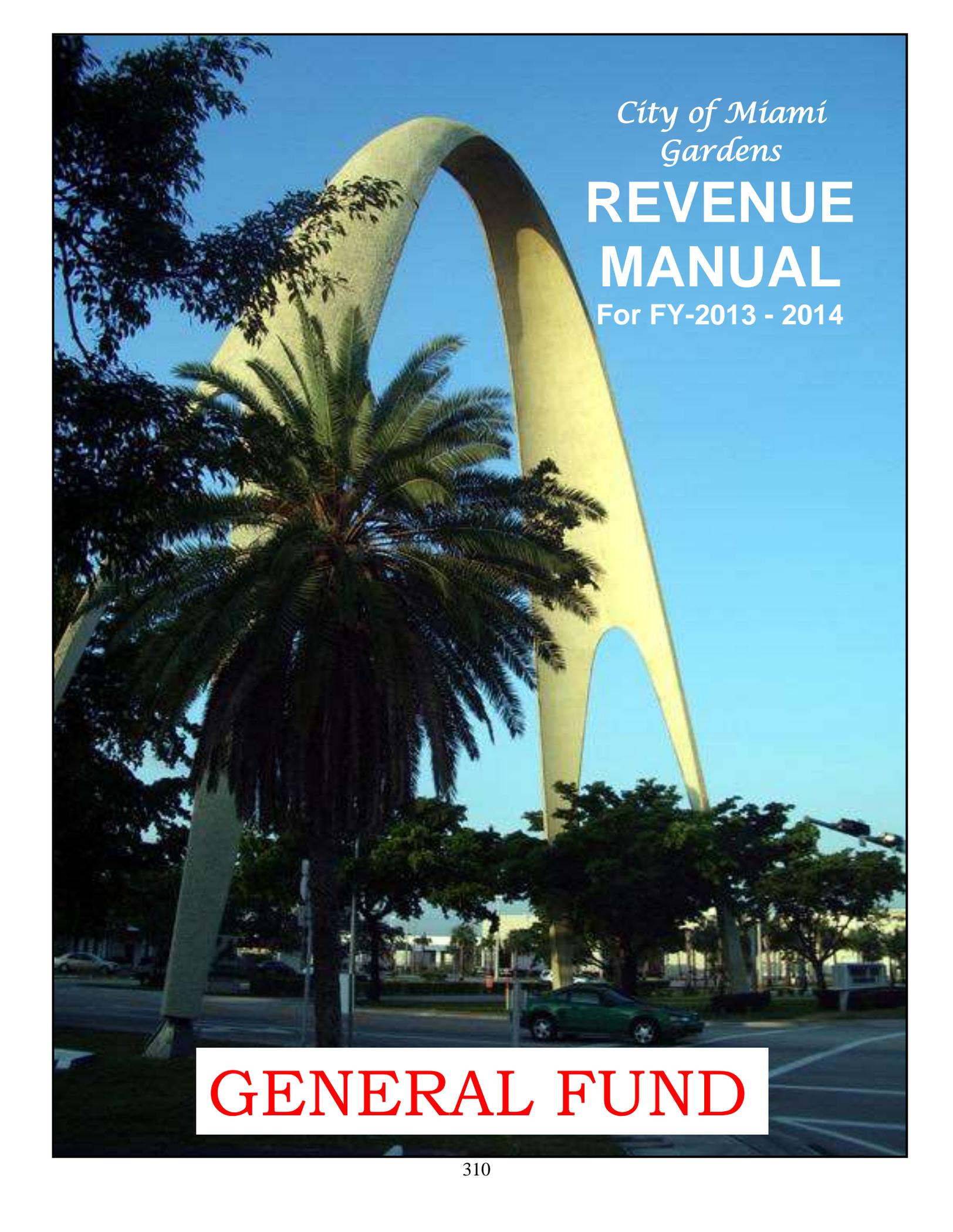
For FY 2013-2014

City of Miami Gardens

Revenue Manual

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*City of Miami
Gardens*

REVENUE MANUAL

For FY-2013 - 2014

GENERAL FUND

Ad Valorem or Property Tax

Revenue Description

An ad valorem tax (or property tax) is a levy against the taxable value of real and personal property. Prior to October 1 of each fiscal year, the City Council sets the millage rate for the tax. One mill equals \$1 of tax per \$1,000 of taxable assessed value. The millage rate is applied to the most recent taxable assessed value as provided by the Miami-Dade Council Property Appraiser.

Taxable assessed value equals total assessed value less any allowable exemptions, such as the first or second \$25,000 for Homestead exemption, additional Senior Citizen exemption, and/or disability exemptions.

Example:

| | |
|--|-----------------|
| Assessed Value | . \$100,000 |
| Less 1 st Homestead exemption | \$25,000 |
| Less 2 nd Homestead exemption | <u>\$25,000</u> |
| Taxable Value | \$50,000 |

Tax rate = \$6.2728 per \$1,000 of taxable value, thus:
 \$50,000/1,000 = \$50 x \$6.2728 = \$313.64 (tax bill)

Legal Basis for Revenue

Florida Constitution, Article VII, Section 9
 Laws of Florida, Chapter 200
 Florida Statutes §116.211
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2004-19-35
 City of Miami Gardens Resolution 2007-135-642

Special Requirements

Cities, counties and school boards are authorized to levy property taxes up to a total of 10 mills each. The 10 mill cap can be exceeded by a voter referendum for capital projects. This voted millage is not counted towards the 10 mill cap. Special districts may also have taxing authority independent of the general government(s) in which they conduct business such as hospital districts, drainage districts and similar quasi-governmental organizations. These millages vary according to their individual enabling legislation.

In addition to the 10 mill cap, state law regulates the process and amount of millage levied each year. The Truth in Millage Act (TRIM) regulates the process for setting the annual millage and for determining the "roll-Back rate" or the rate of millage required to yield the same dollar amount of revenue received in the prior period. All proposed increases in annual millage must be calculated from the roll-back rate.

Fund/Account Number: General Fund
 01-00-00-311-100-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

Payment is made directly to Miami-Dade County Tax Collector either by the property owner or through the owner's mortgage company. Payment is made annually from November to March each year. Payments made prior to March are eligible for a discount as follows: 4% if paid in November, 3% if paid in December, 2% if paid in January,

1% if paid in February. Payments made after March are subject to penalty.

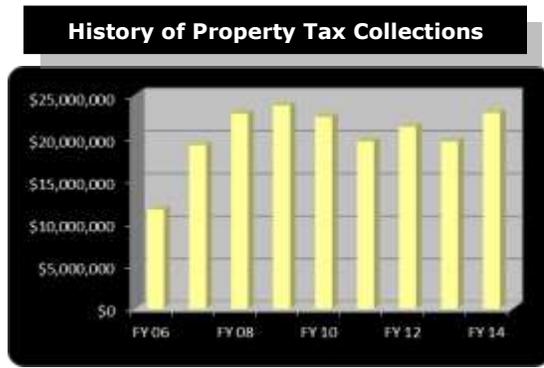
Basis for Budget Estimate

Each June 1, the Miami-Dade County Property Appraiser is required by statute to provide an estimate to each taxing jurisdiction of the estimated taxable valuation of all personal and real property within the jurisdiction. A final estimate is provided on July 1. Using this estimate, the city applies its proposed millage rate to yield the estimated revenue for the coming year. By state statute, the City can only budget 95% of this estimate.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 05 | \$9,951,396 | n/a |
| FY 06 | \$11,635,651 | 16.92% |
| FY 07 | \$19,180,662 | 64.84% |
| FY 08 | \$22,871,432 | 19.24% |
| FY 09 | \$23,840,155 | 4.23% |
| FY 10 | \$22,493,510 | (5.65%) |
| FY 11 | \$19,616,970 | (12.79%) |
| FY 12 | \$21,340,234 | 8.78% |
| FY 13** | \$20,718,436 | (1.74%) |
| FY 14*** | \$22,955,298 | 17.23% |

* Prior to FY-05, property tax receipts were retained by the 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 FY 2003 and was re-adopted for FY 2004. Finding this rate insufficient to accomplish the improvements desired by the community, Council raised the rate to 3.6384 mills for FY 2005.

In FY 2007, the City Council voted to start its own police department and raised the millage to 5.1488 raised to cover the transition costs. This rate was maintained for FY 08-09.

For FY-09, City Council adopted the roll-back rate of 5.1402. For FY-10, the roll back rate rose slightly to 5.3734. For FY 12, Council approved a tax rate increase to 6.5616 to rebuild the reserve fund. For FY 13, Council adopted a roll back rate of 6.3260. For FY 14, Council has tentatively adopted a tax rate increase to 6.9363.

Electric Franchise Revenue

Revenue Description

Revenue is derived from a fee levied on all electrical service within the City. Fee was levied by the Miami-Dade County under a 1989 franchise agreement between the County and Florida Power & Light Corporation granting the utility the non-exclusive right to serve the area. In 2007, the City and Miami-Dade County entered into an interlocal agreement transferring the collected fees to the City effective upon the City's incorporation in 2003 until the end of the current franchise agreement.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 Miami-Dade County Ordinance 89-81
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4 Interlocal Agreement between Miami-Dade County and the City of Miami Gardens, Resolution 2007-96-603

Special Requirements: None.

Fund/Account Number: General Fund
 01-00-00-323-100-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

The Franchise fee is 6% of the total revenues less permit fees and ad valorem taxes paid by FP&L from the sale of electricity. Payment is made directly to Florida Power & Light which remits it who, in turn, remits it to the City once a year.

Basis for Budget Estimate

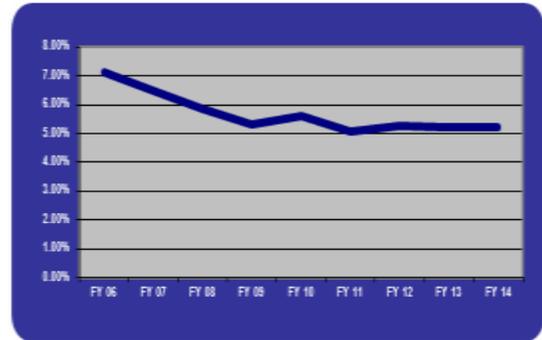
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of new construction.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$3,015,219 | |
| FY 07 | \$3,477,481 | 15.3% |
| FY 08 | \$4,188,860 | 20.5% |
| FY 09 | \$3,978,584 | (5.02%) |
| FY 10 | \$4,038,941 | 1.52% |
| FY 11 | \$2,957,525 | (26.85%) |
| FY 12 | \$3,358,782 | 13.57% |
| FY 13* | \$3,350,000 | (0.26%) |
| FY 14** | \$3,410,000 | 1.79% |

* Estimated
 ** Budgeted

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

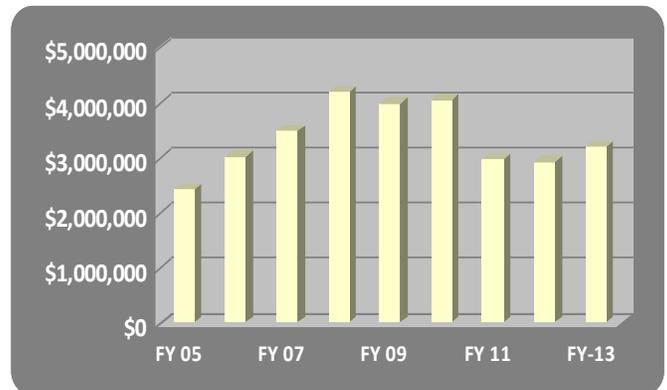


Discussion

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

Because electric use is partially the function of weather, there is always an unknown factor in estimating for budget purposes. In addition, a major hurricane can interrupt service for an extended period of time, also affecting revenues. In addition, the fuel adjustment charge on the electric bill has can change dramatically, affecting the tax collected.

History of Electric Franchise Tax Collections



Gas Franchise Fee

Revenue Description

Revenue is derived from a fee levied on all natural service within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under a 1989 franchise agreement between the City of Miami Gardens and NUI Utilities awarding a non-exclusive

franchise for the utility to offer service within the corporate limits.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2004-04-20
 Contract between City of Miami Gardens and NUI Utilities

Special Requirements

None

Fund/Account Number

General Fund
 01-00-00-323-400-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The Gas Franchise fee is 10% of the total revenues from the sale of natural gas. Payment is made directly by the customer to NUI Utilities (A.K.A. City Gas), which remits it monthly to the City.

Basis for Budget Estimate

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

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 05 | \$191,895 | |
| FY 06 | \$297,989 | 55.3% |
| FY 07 | \$234,798 | (21.2%) |
| FY 08 | \$166,459 | (29.11%) |
| FY 09 | \$215,436 | 29.42% |
| FY 10 | \$197,849 | (8.16%) |
| FY 11 | \$187,734 | (5.11%) |
| FY 12 | \$172,169 | (8.29%) |
| FY 13* | \$175,543 | 1.96% |
| FY 14** | \$180,000 | 2.54% |

* Estimated
 ** Budgeted

Discussion

The gas franchise fee is one of several franchise fee revenues for the City. Currently, the City has only one provider, NUI Utilities, also known as City Gas. Gas is not a large component of the local power scene, thus the revenues are rather modest. The largest users of gas are the City industrial sector. Because gas use is partially the function of weather as with electric, there is always an unknown factor in estimating for budget purposes.

History of Gas Franchise Fee Collections



Solid Waste Franchise Fee

Revenue Description

Revenue is derived from a fee levied on all commercial solid waste disposal service providers that do business within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under an ordinance adopted by City Council establishing non-exclusive franchises for commercial solid waste providers. The ordinance established a 15% fee on the total billing of franchisees for business conducted within the City. The fee is collected monthly from each provider. For FY 2012, the City has 9 active franchise agreements.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2004-03-19
 Franchise agreements between the City and various providers.

Special Requirements

State statutes provide an exemption for solid waste that is recycled such as curbside recycling and for debris deposited in separate construction and demolition landfills, and other recycling activities.

Fund/Account Number: General Fund
 01-00-00-323-700-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

Franchise fee is 15% of the total company's gross sales from commercial garbage collection within the City of Miami Gardens. Payment is made directly to the City by each franchisee on a monthly basis. Roll-Off containers are charged at \$100 each.

Basis for Budget Estimate

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

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 05 | \$800,869 | |
| FY 06 | \$667,007 | (16.7)% |
| FY 07 | \$863,951 | 29.5% |
| FY 08 | \$888,000 | 2.8% |
| FY 09 | \$823,232 | (7.37)% |
| FY 10 | \$813,856 | (1.13)% |
| FY 11 | \$806,978 | (0.85)% |
| FY 12 | \$823,827 | 2.09% |
| FY 13* | \$808,758 | (1.83)% |
| FY 14** | \$820,000 | 1.39% |

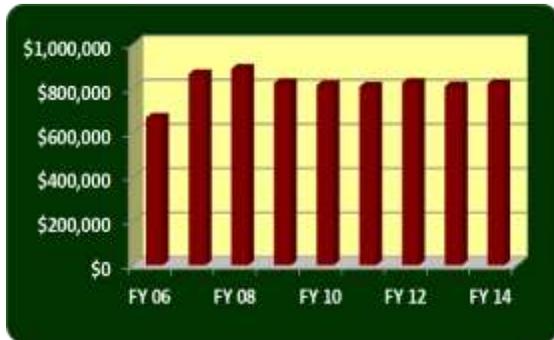
* Estimated
** Budgeted

Discussion

The solid waste franchise fee is one of several franchise fee revenues for the City. Currently, the City has 9 providers. The City's franchise fee is 15% of gross revenues; this is in addition to Miami-Dade County's 17% franchise fee. This later fee will eventually be reduced and/or eliminated as the County pays off solid waste bonds for which the fee was pledged.

The fee applies to all haulers of commercial solid waste within the City. This includes routine commercial garbage collection as well as commercial roll-off containers.

History of Solid Waste Franchise Fee Collections



Electric Utility Tax

Revenue Description

Revenue is derived from a tax on all electric Utility Service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue

Florida Statutes §166.231-.236
Miami Dade County Code of Ordinances §29-36

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4
City of Miami Gardens Ordinance 2003-01

Special Requirements: None.

Fund/Account Number: General Fund
01-00-00-314-100-00

Use of Revenue: General Fund, Unrestricted.

Method/Frequency of Payment

Tax is collected by the respective Florida Power & Light and remitted to the County, and in turn, the County remits it to the City monthly after deducting the City's pro-rata share of the County's Q.N.I.P. bond payment.

Basis for Budget Estimate

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

Collection History

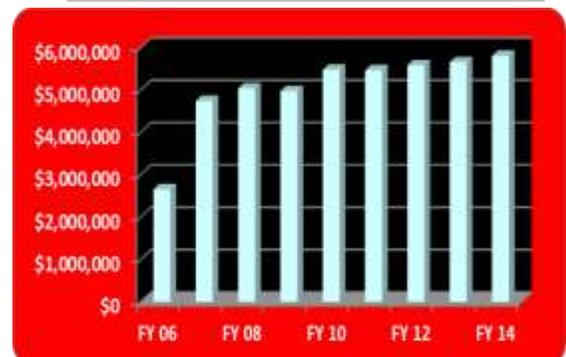
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$2,652,561 | |
| FY 07 | \$4,735,403 | 78.52% |
| FY 08 | \$5,032,182 | 9.79% |
| FY 09 | \$4,968,381 | (1.28)% |
| FY 10 | \$5,473,141 | 10.16% |
| FY 11 | \$5,458,988 | (0.25)% |
| FY 12 | \$5,578,789 | 2.19% |
| FY 13* | \$5,650,687 | 1.29% |
| FY 14** | \$5,800,000 | 2.64% |

* Estimated
** Budgeted

Discussion

Currently, the City collects utility tax from water, electric and gas utilities operating within the City and a rate of 10% of the customer's bill. The tax is moderately large revenue for the general fund and is of generally low volatility. It can be affected by weather and positively by new construction and increased fuel adjustment charges. It is these latter two factors that have driven the relatively steady increase in the City's collections over time.

History of Electric Utility Tax Collections



Water Utility Tax

Revenue Description

Revenue is derived from a tax on all water utility service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue

Florida Statutes §166.231-.236
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2003-01

Special Requirements:

None.

Fund/Account Number

General Fund
 01-00-00-314-300-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

Tax is collected by one of three water utilities that serve residents and businesses within the City: City of North Miami Beach, City of Opa Locka or Miami-Dade County Water and Sewer Department. All jurisdictions remit the revenue to the City on a monthly basis. The City of Opa Locka remits their collections to Miami-Dade County who in turn, remits it to the City.

Basis for Budget Estimate

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

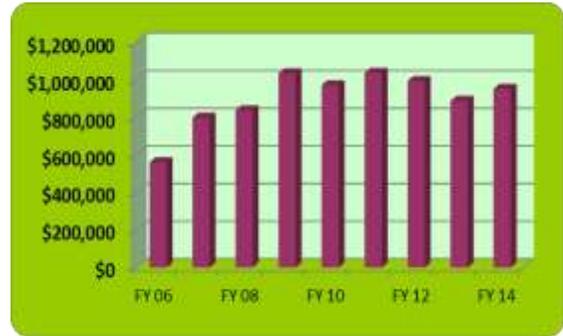
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$559,457 | |
| FY 07 | \$796,199 | 42.32% |
| FY 08 | \$835,364 | 4.9% |
| FY 09 | \$1,031,801 | 23.52% |
| FY 10 | \$968,843 | (6.1%) |
| FY 11 | \$1,033,985 | 6.72% |
| FY 12 | \$991,323 | (4.13%) |
| FY 13* | \$885,652 | (10.66%) |
| FY 14** | \$950,000 | 7.27% |

* Estimated
 ** Budgeted

Discussion

Currently, the City collects utility tax from water, electric and gas utilities operating within the City at a rate of 10% of the customer's bill. The tax is a moderately large revenue for the general fund and is of low volatility. It can be affected by weather and positively by new construction.

History of Water Utility Tax Collections



Gas Utility Tax

Revenue Description

Revenue is derived from a tax on all natural and propane service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue

Florida Statutes §166.231-.236
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2003-01

Special Requirements: None.

Fund/Account Number: General Fund
 01-00-00-314-400-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

Tax for natural gas sales is collected from the City's lone provider of natural gas, NUI Utilities (AKA: City Gas) by Miami-Dade County and remitted to the City on a periodic basis. The County has informed us that they have no way to allocate this revenue and thus have kept it.

Basis for Budget Estimate

Estimate of natural gas tax revenue is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction. Currently, LP gas tax revenue is estimated at zero.

Collection History

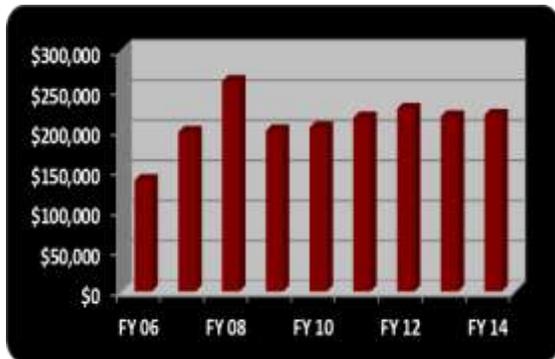
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$138,673 | |
| FY 07 | \$198,653 | 43.3% |
| FY 08 | \$262,001 | 21.8% |
| FY 09 | \$200,553 | (23.47) |
| FY 10 | \$204,342 | 1.89% |
| FY 11 | \$216,472 | 5.94% |
| FY 12 | \$227,592 | 5.14% |
| FY 13* | \$218,168 | (4.14%) |
| FY 14** | \$220,000 | 0.84% |

*Estimated
 **Budgeted

Discussion

The gas utility tax is one of several utility tax revenues for the City. Currently, the City collects utility tax from water, electric and gas utilities operating within the City. The tax is minor revenue for the General Fund and is of generally low volatility. It is affected by new construction. The drop in revenue for FY 05 is due to a misclassification of the revenue by our outside finance firm. Records are not sufficient to restate.

History of Gas Utility Tax Collections



Local Communications Services Tax

Revenue Description

The Communications Services Tax was enacted to restructure and consolidate taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium.

The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, Public Education Capital Outlay and Debt Service Trust Fund, and the state’s General Revenue Fund.

A county or municipality may, by ordinance, levy a local communications tax. The City levies the maximum rate of 5.22%.

Legal Basis for Revenue

Florida Statutes Chapter 202
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2003-02

Special Requirements

A city cannot levy the maximum rate and also require that the provider obtain building permits. Miami Gardens does not require such permits.

Fund/Account Number

General Fund
01-00-00-315-510-00

Use of Revenue

General Fund, unrestricted. Miami Gardens has pledged this revenue as security on several revenue bond issues.

Method/Frequency of Payment

Tax is collected by the State of Florida Department of Revenue who has the sole authority to audit the providers. The collections are remitted to the City on a monthly basis.

Basis for Budget Estimate

Estimate of communications services tax revenue for budgeting purposes is made by the State Department of Revenue and posted online during June; however, the City has found their estimated to be far in excess of actual collections. Budget estimates are now made by staff based on actual remittance experience.

Collection History

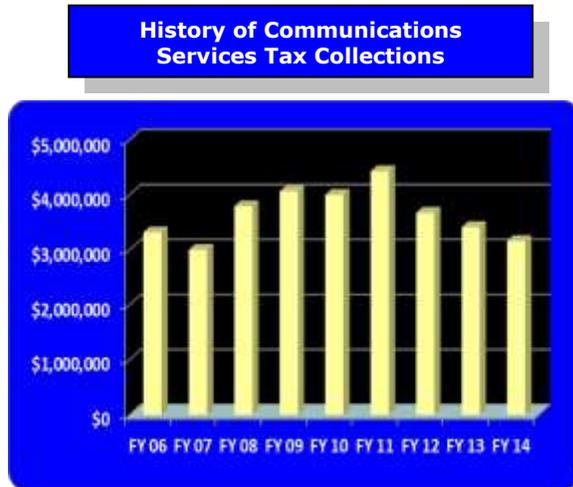
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 05 | \$4,392,713 | |
| FY 06 | \$3,313,754 | (24.56%) |
| FY 07 | \$2,995,664 | (9.60%) |
| FY 08 | \$3,788,720 | 26.47% |
| FY 09 | \$4,061,914 | 7.21% |
| FY 10 | \$3,994,708 | (1.66%) |
| FY 11 | \$4,426,216 | 10.8% |
| FY 12 | \$3,669,763 | (17.09%) |
| FY 13* | \$3,409,903 | (7.08%) |
| FY 14** | \$3,158,036 | (7.39%) |

* Estimated
** Budgeted

Discussion

The Communications Services Tax has been one of the more difficult revenues for the City since its inception. As many of the local providers were miscoding their remittances to the state and the revenue was being diverted to Miami-Dade County instead of Miami Gardens.

The City and Miami-Dade County entered into an interlocal agreement whereby the County would give the City the amount of the State estimate and the City would transfer to the County all revenue directly collected by the State. This agreement expired at the end of FY 2005-2006. At that time, staff budgeted an amount that was reflective of the actual revenue received. Since that date at the City’s request, the State has been undertaking audits of the providers within the City and revenue has significantly increased and in FY 2011 due to State audit, the City received more than \$700,000 in retro payment due to miscoding.



Local Business License Tax (Occupational License Tax)

Revenue Description

The Local Business Tax is levied by cities and counties for the privilege of conducting or managing any business, profession, or occupation within its jurisdiction. Tax proceeds are considered general revenue to the local government. The Business Tax is not a regulatory fee and does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination or inspection.

Legal Basis for Revenue

Florida Statutes Chapter 205
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinances 2003-01, 2004-08-24, 2004-20-36, 2005-05-43, 2006-02-83, 2007-06-112 and 2007-18-124.

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-316-000-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The Business License Tax is collected by the City's Code Enforcement Department. Tax bills are mailed to all current license holders in August of each year with an effective date of October 1st. Businesses starting during the year must obtain the license prior to opening or face penalties. There is no prorating of the tax for mid-year licenses.

Basis for Budget Estimate

Estimate for the business license tax is made by staff based on current holders and an anticipated new business activity.

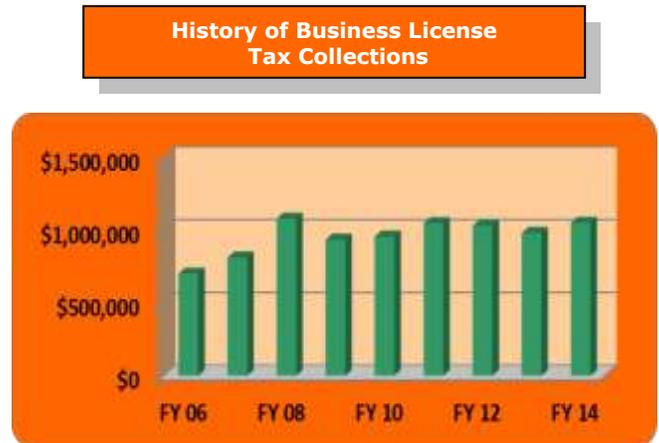
Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|---------------------------|----------------------|--------------------------------------|
| FY 05 | \$761,313 | |
| FY 06 | \$701,176 | (7.90%) |
| FY 07 | \$811,926 | 15.79% |
| FY 08 | \$1,078,384 | 32.82% |
| FY 09 | \$934,161 | (13.37%) |
| FY 10 | \$954,886 | 2.2% |
| FY 11 | \$1,047,248 | 9.67% |
| FY 12 | \$1,029,151 | (1.73%) |
| FY 13* | \$979,917 | (4.78%) |
| FY 14** | \$1,050,000 | 7.15% |

* Estimated
 ** Budgeted

Discussion

The business license tax is moderate-sized City revenue. After incorporation, Miami Gardens adopted the rate schedule of the City of Miramar as its schedule. In FY 2008, the City began an aggressive program to visit all businesses for compliance. This has resulted in a significant increase in collections. FY-09-FY11 represents a decline in local business due to the recession.



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:

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| (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) | <u>(OPEN)</u> | |
| (190) | <u>(OPEN)</u> | |
| (200) | ANIMAL-KENNEL . . . | 200.00 |
| (210) | ANSWERING SERVICE . . . | 100.00 |
| (220) | ANTIQUÉ SHOP . . . | 125.00 |
| (230) | APARTMENT EACH UNIT | 6.00 |
| (240) | ARCHERY/GUN RANGES . . . | 100.00 |
| (250) | ARMORED CAR SERVICES . . . | 100.00 |
| (260) | ASTROLOGERS/CLAIRVOYANTS . . . | 150.00 |
| (270) | AUCTION COMPANIES/STORE . . . | 700.00 |
| (280) | AUCTIONEERS . . . | 40.00 |
| (290) | AUTO DEALER RENTAL CARS 1 TO 25 . . . | 100.00 |
| (300) | AUTO DEALER RENTAL-EACH ADDITIONAL CAR OVER 25 . . . | 9.00 |
| (303) | AUTO DEALER NEW PLUS PER \$1,000.00 OR FRACTION OF INVENTORY (Max \$5,000.00) | 200.00 13.00 |
| (305) | AUTO DEALER USED | 200.00 |

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| | PLUS PER \$1,000.00 OR FRACTION OF INVENTORY(Max \$5,000.00) | 13.00 |
| (310) | AUTO DETAILING . . . | 100.00 |
| (320) | AUTO DRIVING SCHOOL . . . | 100.00 |
| (330) | AUTO PAINT AND BODY . . . | 80.00 |
| (340) | AUTO SHIPPING AGENCY . . . | 100.00 |
| (350) | AUTO TAG AGENCIES . . . | 60.00 |
| (360) | AUTO WRECKING . . . | 80.00 |
| (370) | BAKERY'S - AS ACCESSORY USE . . . | 100.00 |
| B | | |
| (380) | BAKERY'S - RETAIL . . . | 100.00 |
| (390) | BAKERY'S - WHOLESALE . . . | 100.00 |
| (400) | BALLROOMS/DANCE CLUB (AS PERMITTED BY CODE) . . . | 100.00 |
| (410) | BANQUET/PARTY CATERERS . . . | 40.00 |
| (420) | BANQUET/PARTY CATERERS - AS ACCESSORY USE . . . | 50.00 |
| (430) | BARBER SHOP - FOR EACH ACCESS ACTIVITY . . . | 30.00 |
| (440) | BARBER SHOP - EACH CHAIR OVER 5 CHAIRS . . . | 10.00 |
| (450) | BARBER SHOP - UP TO 5 CHAIRS . . . | 100.00 |
| (460) | BAR/LOUNGE (NO DANCING OR ENTERTAINMENT) . . . | 200.00 |
| (470) | BEAUTY SHOP - FOR EACH ACCESS ACTIVITY . . . | 50.00 |
| (480) | BEAUTY SHOP/NAIL SALON-1 TO 5 TECHNICIANS/OPERATORS . . . | 100.00 |
| (490) | BEAUTY SHOP/NAIL SALON, EACH ADDITIONAL OPERATOR OVER 5 . . . | 10.00 |
| (500) | BICYCLE, SCOOTERS, MOPEDS ETC (SALES,RENTAL,REPAIR) . . . | 100.00 |
| (510) | BILLIARD HALL - EACH TABLE . . . | 15.00 |
| (520) | BILLING SERVICE . . . | 125.00 |
| (530) | BINGO HALL . . . | 250.00 |
| (540) | BLOOD BANKS/STORAGE FACILITIES . . . | 200.00 |
| (550) | BLUEPRINTING . . . | 100.00 |
| (560) | BOATS FOR SALE/RENTAL . . . | 100.00 |
| (570) | BOILER/MACHINE/FOUNDRIES-SHOPS . . . | 140.00 |
| (580) | BONDSMEN PROFESSIONAL (CASH) . . . | 350.00 |
| (590) | BONDSMEN PROFESSIONAL (SURETY) . . . | 150.00 |
| (600) | BOWLING ALLEY - EACH LANE . . . | 25.00 |
| (610) | BROKER - CEMETERY . . . | 125.00 |
| (620) | BROKERAGE FIRMS - COMMODITIES . . . | 150.00 |

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|----------|---|--------|
| (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 |

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| (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 |

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|--------|---|--------|
| (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) | |

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| (1280) | <u>(OPEN)</u> | |
| (1290) | <u>(OPEN)</u> | |
| (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 |

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| (1380) | JANITORIAL . . . | 125.00 |
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|--------|--|--------|
| (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) | <u>(OPEN)</u> | |
| (1490) | LOCKSMITHS . . . | 125.00 |

M

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|--------|--|--------|
| (1500) | MACHINE SHOPS . . . | 50.00 |
| (1510) | MAIL ORDER BUSINESSES . . . | 125.00 |
| (1520) | MAINTENANCE COMPANIES . . . | 125.00 |
| (1530) | MANUFACTURE & MANUFACTURING 1-10 PEOPLE . . . | 150.00 |
| (1540) | MANUFACTURE & MANUFACTURING 11-25 PEOPLE . . . | 100.00 |

| | | |
|----------|---|-----------------|
| (1550) | MANUFACTURE & MANUFACTURING OVER 25 PEOPLE . . . | 200.00 |
| (1560) | MANUFACTURE & MANUFACTURING-EA TRUCK IF TRANSPORTING . . . | 50.00 |
| (1570) | MARBLE AND GRANITE WORKS . . . | 100.00 |
| (1580) | MASSAGE SALONS . . . | 125.00 |
| (1590) | MEDICAL CLINICS . . . | 200.00 |
| (1600) | MEDICAL/DENTAL LABS . . . | 200.00 |
| (1610) | MERCHANTS, RETAIL PLUS PER \$1,000 OR FRACTION INVENTORY (MAX - \$6,000) | 200.00 13.00 |
| (1630) | MERCHANTS WHOLESALE PLUS PER EA \$1,000 OR FRACTION INVENTORY (MAX - <u>\$30,000</u>) | 150.00 0.75 |
| 1650) | MESSENGER SERVICE . . . | 60.00 |
| (1660) | MESSENGER SERVICE- EACH VEHICLE . . . | 20.00 |
| (1670) | MICRO FILM STORAGE . . . | 150.00 |
| (1680) | MOBILE HOME PARK . . . | 300.00 |
| 1690) | MOBILE HOME SALES . . . | 150.00 |
| (1700) | MONUMENTS AND TOMBSTONES . . . | 100.00 |
| 1710) | MOTION PICTURE THEATRE 500-1,000 SEATS . . . | 375.00 |
| (1720) | MOTION PICTURE THEATRE 1000 SEATS . . . | 450.00 |
| (1740) | MOTION PICTURE THEATRE - CANDY AND POPCORN CONCESSION . . . | 40.00 |
| (1750) | MOVING COMPANY W/STORAGE . . . | 150.00 |
| (1760) | MUSIC/RECORDING STUDIO . . . | 120.00 |
| N | | |
| (1770) | NEWSPAPER PUBLISHERS BUREAU AGENCY . . . | 125.00 |
| (1780) | NEWSPAPER PUBLISHERS DAILY . . . | 200.00 |
| (1790) | <u>(OPEN)</u> | |
| (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) | <u>(OPEN)</u> | |
| (2470) | TAXIDERMISTS . . . | 60.00 |
| (2480) | TELECOMMUNICATION SERVICES . . . | 100.00 |
| (2490) | TELEMARKETING SALES . . . | 100.00 |

| | | |
|--------------|--|---------|
| (2500) | TELEPHONE COMPANIES . . . | 300.00 |
| (2510) | TELEVISION AND RADIO STATION . . . | 200.00 |
| (2520) | TOWING SERVICE (WRECKING, HAULING, SALVAGE) . . . | 80.00 |
| (2530) | TRANSPORTATION PRIVATE SCHOOL - EACH VEHICLE . . . | 50.00 |
| (2540) | TRAVEL AGENCY . . . | 125.00 |
| (2550) | TRUCKING OR TRANSPORT CO . . . | 150.00 |
| (2560) | TRUCKING OR TRANSPORT CO-PER EACH TRUCK . . . | 40.00 |
| (2570) | TRUCK/TRAILER RENTAL OR LEASING . . . | 150.00 |
| (2580) | TRUCK/TRAILER RENTAL OR LEASING-EACH VEHICLE . . . | 20.00 |
| U | | |
| (2590) | UNCLASSIFIED . . . | 120.00 |
| (2600) | UNIFORM SERVICE (TOWEL, LINEN, DIAPER) . . . | 125.00 |
| (2610) | UPHOLSTERER . . . | 100.00 |
| V | | |
| (2620) | VEHICLE LEASING CO . . . | 150.00 |
| (2630) | VEHICLE SHOWROOM-NEW VEHICLES . . . | 150.00 |
| (2640) | VEHICLE SHOWROOM-USED VEHICLES . . . | 200.00 |
| (2650) | VEHICLE UPHOLSTERY/TOP SHOP . . . | 125.00 |
| (2660) | VEHICLES WINDOW TINTING . . . | 125.00 |
| (2670) | VENDING DISTRIBUTOR . . . | 125.00 |
| (2680) | VENDING - EACH MACHINE AS ACCESSORY USE . . . | 30.00 |
| | FOR EACH ADDITIONAL MACHINE FROM 2 TO 30 | 12.00 |
| | FOR EACH ADDITIONAL MACHINE FROM 31 TO 100 | 10.00 |
| | FOR EACH ADDITIONAL MACHINE FROM 101 TO 99,999 | 8.00 |
| W | | |
| (2690) | WINDOW AND HOUSE CLEANING . . . | 80.00 |
| Other | | |
| | LICENSING APPLICATION FEES (ALL NAME CHANGE/ADDRESS CHANGE | \$10.00 |

Certificate of Use Fee

Revenue Description

Revenue is derived from a fee charged annually for each business within the City. The certificate of Use process is used to ensure that each business is

operating in accordance with the City's zoning laws. Annually, each business is visited to determine that the uses at that particular location have not changed and are still allowed under the zoning code.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9
& Article 8, Sections 8.3 & 8.4

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

Special Requirements: None.

Fund/Account Number

General Fund
01-00-00-322-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Tax is collected by the City yearly, with the renewal date established as October 1st.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by an estimate of new businesses.

Collection History

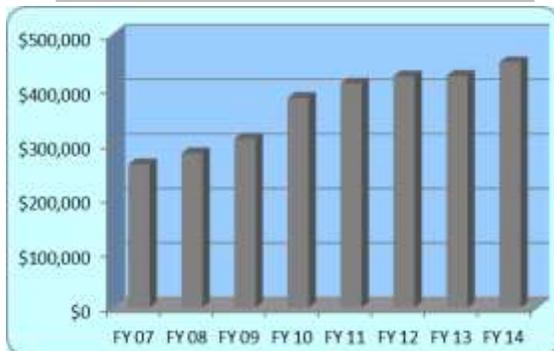
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$262,836 | |
| FY 08 | \$282,967 | 7.66% |
| FY 09 | \$309,731 | 9.46% |
| FY 10 | \$384,850 | 24.3% |
| FY 11 | \$411,123 | 6.83% |
| FY 12 | \$424,311 | 3.21% |
| FY 13* | \$425,000 | 0.16% |
| FY 14** | \$450,000 | 5.88% |

* Estimated
** Budgeted

Discussion

Certificates of Use are a vital tool in assisting the City and its code enforcement and zoning departments by ensuring that improper land uses do not occur in the City. The program began in FY-06. The program to collect business licenses has also resulted in a significant increase in Certificate of use collections.

History of Certificate of Use Fee Collections



Fee Schedule

New Application Fee \$12.00

Other fees: (See next page)

CERTIFICATE OF USE (C.U.) AND TEMPORARY CERTIFICATE OF USE (T.C.U.)

The following original fees shall be paid for all uses. The indicated renewal fee applies to those uses which are required to be renewed annually by Code or by Resolution. All non-renewable uses are issued permanent use certificates which shall remain valid for an unlimited time, unless revoked for cause, or abandoned, provided there is no change of use, ownership, or name, or that there is no enlargement, alteration or addition in the use or structure. An "up front" processing fee equal to 50% of the total C.U. fee shall be assessed at the time of filing an application. The processing fee is non-refundable but shall be credited towards the final C.U. fee.

RESIDENTIAL

Fee

Apartments, hotels, motor hotels and all multiple family uses per building

| | | | |
|-------------|---|----------|--|
| C003 | 4-50 units | \$72.45 | |
| C021 | 51-100 units | \$87.15 | |
| C022 | 101-200 units | \$99.75 | |
| C023 | 201 or more units | \$113.40 | |
| C004 | Private school, charter schools, day nursery, convalescent and | | |
| C040 | nursing home, hospital, Assisted Congregate | | |
| C041 | Living Facilities (ACLF) and developmentally disabled home care | | |
| | | \$119.70 | |
| | Renewal | \$63.00 | |
| C042 | Home Office | \$31.50 | |
| | Renewal | \$18.90 | |

BUSINESS, WHOLESALE AND RETAIL

| | | | |
|-------------|---|--------|----------|
| C005 | All uses, except the following: | | |
| | Per sq. ft. of business area | \$0.04 | |
| | Minimum | | \$119.70 |
| | Renewal | | \$69.30 |
| C006 | Automobile, recreational vehicle, boat, truck, etc., rental or sales | | |
| | from open lot or combination open lot and building | | \$119.70 |
| | Per sq. ft. of business area | \$0.04 | |
| | Minimum | | \$119.70 |
| | Renewal | | \$201.60 |
| C026 | Change of owner of restaurant liquor/beer/wine/ in conjunction with restaurants, grocery stores, etc. | | |
| | | | \$119.70 |
| | Renewal | | \$69.30 |
| C007 | Automobile used parts yard, Commercial | | |
| | Per sq. ft. of business | \$0.04 | |
| | Minimum | | \$119.70 |
| | R112 Incinerators, Junkyards, Slaughterhouses, Bulk Storage | | \$791.70 |
| | R501 Products, and utility plants per 30,000 sq. ft. Initial fee | | \$292.95 |

| | | Fee | Renewal |
|---|--|--------|---------|
| UNUSUAL USES, SPECIAL PERMITS, BUSINESS AND INDUSTRIAL USE VARIANCES | | | |
| C009 | All unusual uses, except the following: | 278.25 | 211.05 |
| A026 | Churches | 119.70 | 63.00 |
| C010 | Airports, commercial dumps permits, racetracks, stadiums | 554.40 | 201.60 |
| C011 | Cabaret, nightclub, liquor package store | 367.50 | 332.85 |
| C012 | Rock quarries, lake excavation and/or filling thereof | 435.75 | 211.05 |
| C013 | Circus or carnival (per week) and special events | 232.05 | 232.05 |
| C014 | Open lot uses | 165.90 | 132.30 |
| C032 | Lot clearing, sub-soil preparation | 138.60 | 126.00 |
| | Tent use | 31.50 | |

AGRICULTURAL

| | | | |
|-------------|---|--------|--------|
| C027 | All uses, except as otherwise listed herein | 165.90 | 157.50 |
|-------------|---|--------|--------|

MAXIMUM FEE

| | | | |
|-------------|--|--------|------|
| C500 | The maximum fee for a CU provided no violation exists at time of CU. | 791.70 | 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) | 198.45 | |
| | plus a double CU fee | | |

| | | | |
|-------------|--|--|--|
| A069 | 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 \$188.53 violation fee plus a double CU or TCU TCC fee. | | |
| MP40 | | | |

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 \$74.48 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 \$70.92 for each inspector who must return shall be charged.

ALCOHOL & SPECIAL PERMITS

| | | |
|----------------------|-------------------|----------|
| Alcohol Permit Fees: | R300 Bar/Lounge | \$84.77 |
| | R305 Private Club | \$191.52 |
| | R307 Restaurant | \$131.57 |
| Special Permit Fees: | Night Clubs | \$525.00 |

Landlord Permit Fee

Revenue Description

Revenue is derived from a permit required of all property owners who rent their property for residential use.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2005-04-52 and Resolution 2005-41-218

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-329-200-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fee is paid directly to the City at the Code Enforcement. Fee is due upon application of the annual permit. Permit cycle is from April 1 to March 31.

Basis for Budget Estimate

Estimate is a staff estimate based on historic collections and new construction.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$154,832 | |
| FY 07 | \$151,020 | (2.46%) |
| FY 08 | \$157,398 | 4.22% |
| FY 09 | \$196,691 | 24.96% |
| FY 10 | \$193,609 | (16.8%) |
| FY 11 | \$191,829 | 17.25 |
| FY 12 | \$173,488 | (9.56%) |
| FY 13* | \$185,000 | 6.64% |
| FY 14** | \$200,000 | 8.11% |

*Estimated
 ** Budgeted

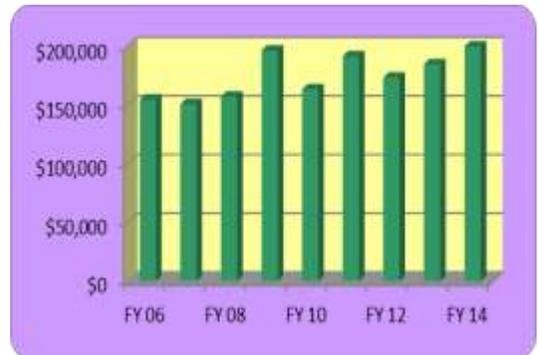
Discussion

The landlord permit was initiated by the City as a means to control property maintenance by absentee landlords. As part of the process, the City inspects each rental property annually to ensure that all property codes are being met. A major push to register landlords was made in FY-09 and continues.

Fee Schedule

Application Fee \$12.00
 Single Family dwelling per year, per unit \$66.15
 Multi-Family dwellings w/more than one unit first unit \$55.13 each additional unit \$26.25
 Single-Family dwelling renewal \$49.61 (if no code violations)
 Multi-Family Dwelling renewal \$38.59 first unit (if no code violations) + each additional unit \$15.00
 Re-Inspection Fee \$26.25
 Ordinance Violation (Civil) \$250.00 per day
 Ordinance Violation (Criminal) \$500.00 + 60 days Jail per day
 Late Fee : Fee due April 1st. After April 1st, 10% for April plus %5 for each month of delinquency thereafter until paid. Max. penalty 25% of fee due.

History of Landlord Permit Fee Collections



Lien Search Fee

Revenue Description

Revenue is derived from a fee levied on all requests for pending lien information. This later information is provided by the City's Code Enforcement department to the public, to realtors and to other closing agents. The fees are designed to recover the actual cost for providing this specialized service.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City Ordinance 2004-12-28

Special Requirements: None.

Fund/Account Number: General Fund
 01-00-00-341-101-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

Fee is paid in advance to the City’s Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of the coming real estate market.

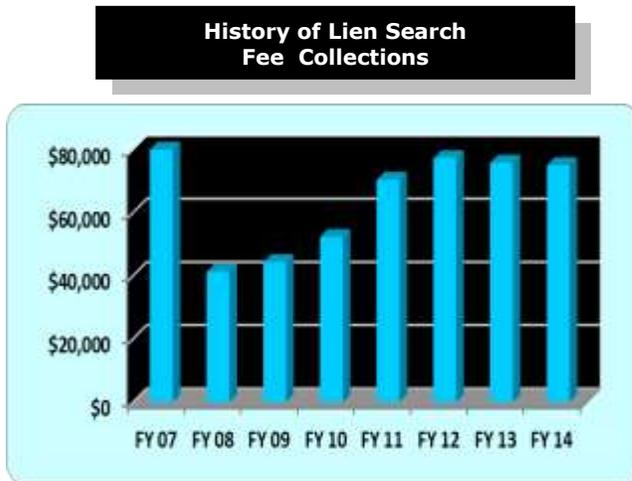
Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$79,954 | |
| FY 08 | \$41,285 | (48.36%) |
| FY 09 | \$44,358 | 7.44% |
| FY 10 | \$52,300 | 17.90% |
| FY 11 | \$70,396 | 34.60% |
| FY 12 | \$77,196 | 9.66% |
| FY 13* | \$75,776 | (1.84%) |
| FY 14** | \$75,000 | (1.02%) |

* Estimated
* Budgeted

Discussion

The lien release and search fees are revenues designed to recover the cost of this specialized service. It grew significantly during the real estate boom FY-06 and FY-07, but took a dive in FY-08. Since that time, there has been a steady increase in collections due to the large number of foreclosures, short sales, etc. and other real estate transaction surrounding.



Fee Schedule

Lien Search Fees
Flat Fee 5-7 days \$50.00

Lien Reduction Fee

Revenue Description

Revenue is derived from a fee levied on all requests for reductions/releases of liens, including the Lien Amnesty program. This includes the \$262.50 fee to apply for a lien reduction or for the City’s lien amnesty program. It also includes the fee to release a lien when there is a foreclosure involved. The fees are designed to recover the actual cost for providing this specialized service.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City Ordinance 2004-12-28

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-341-301-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fee is paid in advance to the City’s Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of the coming real estate market.

Collection History

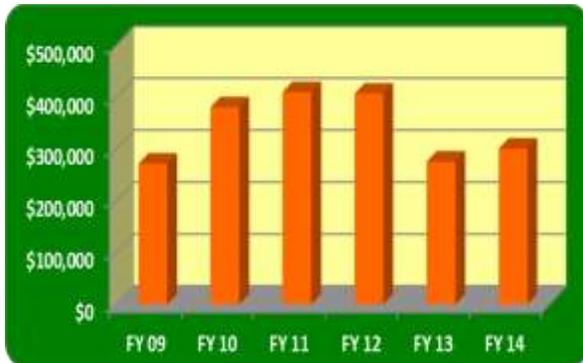
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$271,220 | |
| FY 10 | \$379,919 | 40.07% |
| FY 11 | \$408,931 | 7.64% |
| FY 12 | \$405,850 | (0.75%) |
| FY 13* | \$275,000 | (32.24%) |
| FY 14** | \$300,000 | 9.09% |

* Estimated
** Budgeted

Discussion

The lien release fees are revenues designed to recover the cost of this specialized service. It grew significantly during the real estate boom and during the FY-09 amnesty period. Amnesty will continue into FY-13 which should continue but will begin to see a decline when most cases have been settled.

History of Lien Reduction Fee Collections



Fee Schedule

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

Bid Specification Charge

Revenue Description

Revenue is derived from the sale of certain bid plans and contract specifications to potential bidders. The fee varies and is designed to cover the cost of reproducing said plans. Fee varies to reflect the actual cost to the City of reproducing the plans and specifications.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Plans and specifications are available in PDF form, this makes them available on DemandStar where they are free to members.

Fund/Account Number

General Fund
 01-00-00-341-300-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Charge is paid at the time the plans and specifications are purchased from the Purchasing Office.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City's staff based on historical trends and known projects for the coming fiscal year.

Collection History

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% increase/ (Decrease)</u> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$245 | |
| FY 07 | \$8,136 | 3220.82% |
| FY 08 | \$13,055 | 12.56% |
| FY 09 | \$4,200 | (67.87%) |
| FY 10 | \$8,350 | 98.81% |
| FY 11 | \$6,200 | (25.75%) |
| FY 12 | \$1,925 | (68.95%) |
| FY 13* | \$0 | (100.00%) |
| FY 14** | \$0 | 0.00% |

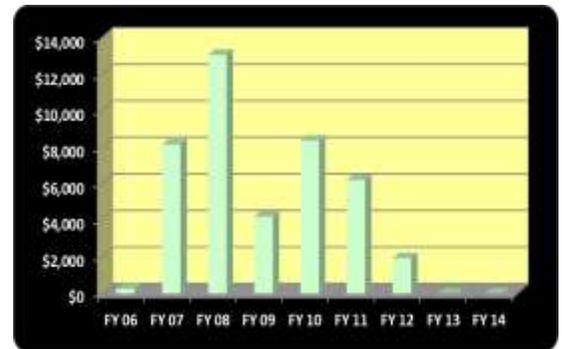
*Estimated

** Budgeted

Discussion

The Bid spec charge is minor revenue designed to recover the cost of this specialized service. Generally, the City provides free bid documents through DemandStar; however, occasionally, the documents cannot be shared on Compact Disc and must be reproduced mechanically. Because of this, the fee collection amounts are very erratic.

History of Bid Spec Charge Collections



State Revenue Sharing

Revenue Description

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

- Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;
- Make provisions for annual post-audits of its financial accounts, pursuant to Chapter

10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);

- Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;
- Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than \$6,000;
- Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;
- Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;
- Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

Legal Basis for Revenue

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132,92-184, 92-319, 93-233, 93-71, 94-2, 94-146,94-218, 94-353, 95-417.
 Florida Statutes §218.23
 Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

For FY 2010, 29.4% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 70.60% in the General Fund as general revenue.

Fund/Account Number

General Fund
 01-00-00-335-120-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Revenue is received form the State on a monthly basis with an extra "True-Up" amount after the year closes. Revenue has declined significantly in FY 09 & FY 10 but since then has gradually show a slight increase.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. The City historically has received 1% to 2% more than State estimates.

Collection History

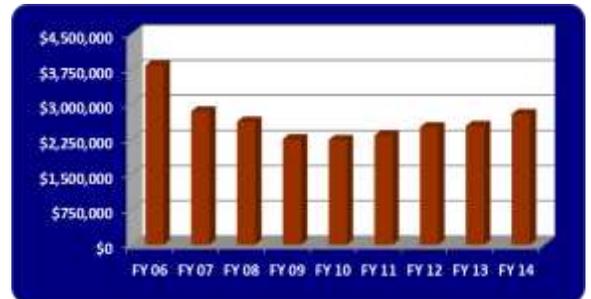
| Fiscal Year | Amount | % increase/ (Decrease) |
|--------------------|---------------|-------------------------------|
| FY 06 | \$3,826,368 | |
| FY 07 | \$2,846,204 | (25.62%) |
| FY 08 | \$2,625,165 | (7.77%) |
| FY 09 | \$2,252,799 | (14.18%) |
| FY 10 | \$2,236,155 | (0.73%) |
| FY 11 | \$2,331,332 | 4.26% |
| FY 12 | \$2,509,877 | 7.66% |
| FY 13* | \$2,533,295 | 0.93% |
| FY 14** | \$2,789,450 | 10.11% |

* Estimate
 ** Budgeted

Discussion

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

History of State Revenue Sharing Collections



Alcoholic Beverage Licenses

Revenue Description

The City is authorized to receive a portion of the State Alcohol License Fee collected by the Florida Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages. Revenue is collected and remitted to the City on an annual basis.

Legal Basis for Revenue

Florida Statutes §561.342; §563.02; §564.02; §565.02(1), (4)-(5); and §565.03

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: General Fund
 01-00-00-335-150-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

Tax is paid annually manufacturers, distributors, vendors and sales agents of alcoholic beverages to the State of Florida Department of Professional Regulation and subsequently remitted to the City annually.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical collections and trend analysis.

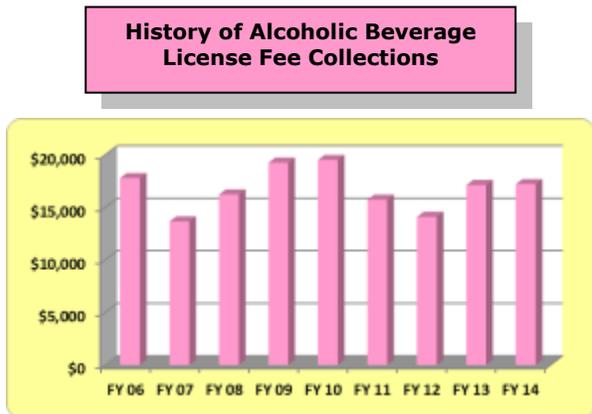
Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$17,776 | |
| FY 07 | \$13,648 | (23.2%) |
| FY 08 | \$16,213 | 18.8% |
| FY 09 | \$19,244 | 18.7% |
| FY 10 | \$19,500 | 1.34% |
| FY 11 | \$15,713 | (19.42%) |
| FY 12 | \$14,080 | (10.39%) |
| FY 13* | \$17,120 | 21.59% |
| FY 14** | \$17,200 | 0.47% |

* Estimated
 ** Budgeted

Discussion

This is minor revenue that does not yet have a very predictable pattern.



Half-Cent Sales Tax

Revenue Description

The 1/2-cent Sales tax is a state-shared revenue. In 1982, the local government half-cent sales tax program was created to

provide an additional income for municipalities beyond ad valorem and utility taxes. Eligibility requirements are outlined in §218.63, F.S. as follows:

- Meet incorporation criteria in §165.061, F.S.,
- Meet millage limitation requirements outlined in §200.065, F.S.

Legal Basis for Revenue

Laws of Florida, Chapters 82-154, 83-299, 85-342, 86-166, 87-6, 87-101, 87-548, 87-239, 88-119, 90-93, 91-112, 92-319, 93-207, 94-245

Florida Statutes §218.63

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: General Fund
 01-00-00-335-180-00

Use of Revenue

The proceeds may be used for general public expenditures.

Method/Frequency of Payment

The Department of Revenue distributes funds from the Local Government Half-Cent Sales Tax Clearing Trust Fund (created §218.61, F.S.) directly to the city by Electronic Fund Transfer (EFT). Payments are received by the City monthly.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections.

Discussion

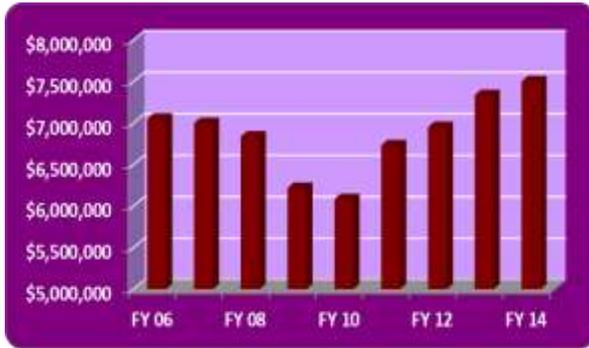
The ½-Cent Sales Tax is the second largest continuing source of revenue to the City's General Fund. Collections took a dramatic drop in FY-09 as the recession bottomed out.

Collection History

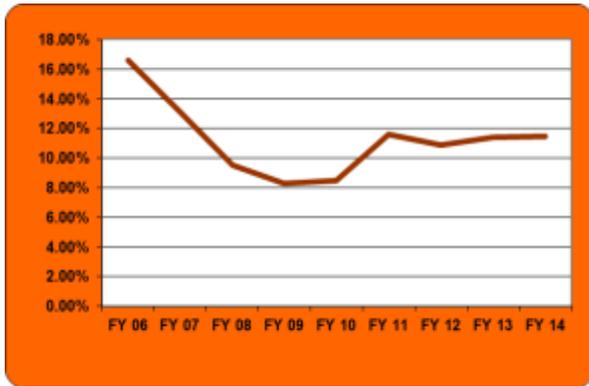
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 05 | \$6,517,050 | |
| FY 06 | \$7,054,689 | 8.2% |
| FY 07 | \$7,002,963 | (0.73%) |
| FY 08 | \$6,841,860 | (2.3%) |
| FY 09 | \$6,222,531 | (9.05%) |
| FY 10 | \$6,086,022 | (2.19%) |
| FY 11 | \$6,735,085 | 10.66% |
| FY 12 | \$6,955,225 | 3.27% |
| FY 13* | \$7,340,961 | 5.55% |
| FY 14** | \$7,506,396 | 2.25% |

* Estimated
 * Estimated

History of 1/2-Cent Sales Tax Collections



History of 1/2-Cent Sales Tax as % of Total General Fund Revenue



General Fund
01-00-00-338-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The County Business License Tax is collected by Miami Dade County and remitted to the City on a monthly basis.

Basis for Budget Estimate

Estimate for the County Business License Tax is made by staff based historic trends.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 05 | \$218,750 | |
| FY 06 | \$111,814 | (48.9%) |
| FY 07 | \$165,170 | 47.72% |
| FY 08 | \$179,921 | 8.93% |
| FY 09 | \$60,074 | (66.61%) |
| FY 10 | \$158,083 | 163.15% |
| FY 11 | \$147,746 | 145.94% |
| FY 12 | \$136,403 | (7.68%) |
| FY 13* | \$136,700 | 0.22% |
| FY 14** | \$150,000 | 9.73% |

* Estimated
* Budgeted

Discussion

The County Business License Tax is minor City revenue first received in FY-04. FY-04 figure is unreliable as this revenue may have been misclassified upon receipt and records are no longer available to reconstruct exact receipts. Subsequent receipts seem to have leveled off at a consistent level. The County could not give a reason for FY-10's decline.

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

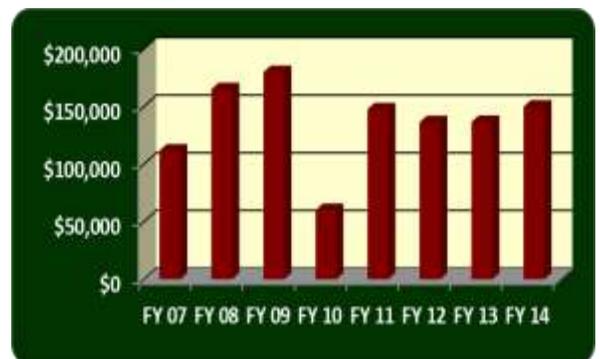
Florida Statutes Chapter 205.054-205.192
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

History of County Business License Tax Collections



General Fund Overhead Charges

Revenue Description

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

Legal Basis for Revenue

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

Special Requirements: None.

Fund/Account Number

General Fund
 01-00-00-381-015-10 (Transportation Fund)
 01-00-00-381-026-15 (Development Services Fund)
 01-00-00-381-029-91 (Stormwater Fund)
 01-00-00-381-028-14 (CDBG Fund)
 01-00-00-381-031-30 (Capital Projects Fund)

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers 1/12 of the total each month from the respective Fund to the General Fund.

Basis for Budget Estimate

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

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$1,045,596 | |
| FY 08 | \$982,360 | (6.05%) |
| FY 09 | \$970,426 | (1.21%) |
| FY 10 | \$1,290,544 | 32.98% |
| FY 11 | \$1,408,809 | 9.16*** |
| FY 12 | \$1,095,364 | (22.25%) |
| FY 13* | \$1,085,745 | (0.88%) |
| FY 14** | \$1,349,358 | 24.28% |

* Estimated

** Budgeted

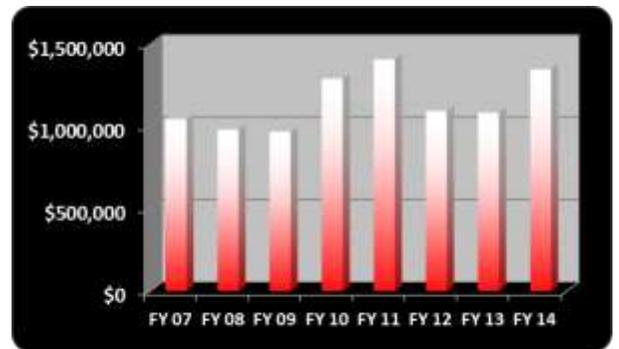
***General Service was re-combined into the General Fund

Discussion

The internal chargeback or cost allocation system was developed in order too ensure that all Funds paid their fair share of overhead costs. In this way, a more accurate financial picture of the Funds' operations can be portrayed. Changes in the collected levels generally reflect an increasing sophistication of the formula and the inclusion of additional components.

Additional, the continued rapid growth in the City's organization since incorporation exaggerates the trend. Finally, for FY-11, the General Services Fund is being combined with the General Fund. This should level out in futures years as the police department is the last major expansion of service for the foreseeable future.

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



CIP Project Management Charge

Revenue Description

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

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

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements None.

Fund/Account General Fund: 01-00-00-381-031-30

Use of Revenue General Fund, unrestricted.

Method/Frequency of Payment

Fee transferred upon issuance of the bond.

Basis for Budget Estimate

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

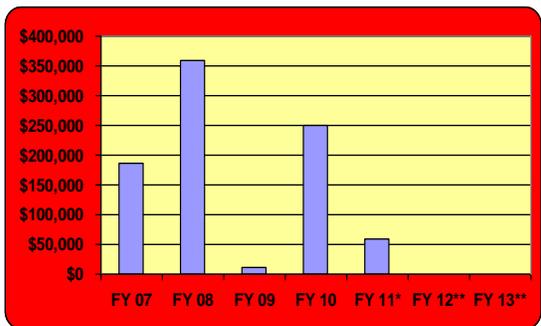
Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> | |
|--------------------|---------------|-------------------------------|-------------|
| FY 08 | \$360,000 | | |
| FY 09 | \$12,500 | (96.53%) | |
| FY 10 | \$250,000 | 2,000% | * Estimated |
| FY 11 | \$60,000 | (76%) | ** Budgeted |
| FY 12 | \$0 | (100%) | |
| FY 13* | \$0 | (100%) | |
| FY 14** | \$0 | (0%) | |

Discussion

Since incorporation, the City has issued only two capital improvement bond issues. In 2005, the City issued a \$7.5 million revenue bond and in 2007, the City issued a \$14.4 million issue. The CIP management charge was implemented in FY 2007 and applied retroactively to the \$7.5 million issue. The FY-08 charge is for the FY 07 issue. For FY-9, there is a charge against the Senior Center Land Acquisition bond. FY-10 and FY-11 the overhead charge to the new City Hall COP issue. It is expected that the City will actually expend in excess of this over the 3 year project life.

History of CIP Project Management Charge



Non-Criminal Traffic Fines

Revenue Description

Court costs and fees for civil traffic infractions as determined by statute with 25% to the General Fund of the State of Florida and 75% to the municipality that issued the ticket. These fees are collected by the Clerk of Courts for Miami-Dade County and the City's portion is remitted on a monthly basis.

Legal Basis for Revenue

Florida Statutes §1318.18 and §318.1215
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-351-500-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

Collection History

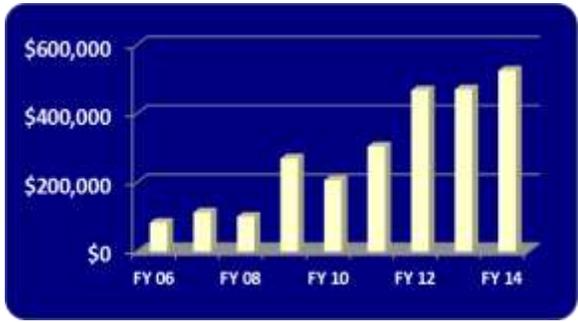
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$83,194 | |
| FY 07 | \$113,326 | 36.2% |
| FY 08 | \$100,543 | (11.27%) |
| FY 09 | \$269,834 | 168% |
| FY 10 | \$206,488 | (23.48%) |
| FY 11 | \$304,4320 | 47.43% |
| FY 12 | \$467,670 | 53.62% |
| FY 13* | \$470,040 | 0.51% |
| FY 14** | \$525,000 | 11.69% |

* Estimated
 ** Budgeted

Discussion

This revenue was fairly stable over the first four years when the County Police patrolled the City. However, with the start of the City's own police department, one of its main emphases is traffic enforcement. The results of this priority can clearly be seen.

History of Traffic Fine Revenue



Fees

The schedule of non-criminal traffic fines is as follows:

| | |
|--------------------------------------|----------|
| Speeding <i>MPH Over Speed Limit</i> | |
| 6-9: | \$80.50 |
| 10-14: | \$155.50 |
| 15-19: | \$180.50 |
| 20-29: | \$205.50 |
| 30/More | \$305.50 |

If the case goes to Court, the Judge can impose a fine of up to \$500.

For other fines, call the Miami-Dade Clerk of Court.

Parking Fines

The City receives a portion of all parking ticket violations written within its municipal borders. These fins are paid to the Miami-Dade County Clerk of Court and remitted to the City monthly.

Legal Basis for Revenue

Florida Statutes §166.231, §318
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-351-100-00

Use of Revenue

General Fund
 Unrestricted.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts, trend analysis and any know or planned enforcement enhancements.

Collection History

| <u>Fiscal Yea</u> | <u>Amount</u> | <u>% increase (Decrease)</u> |
|-------------------|---------------|----------------------------------|
| FY 06 | \$27,673 | |
| FY 07 | \$36,951 | 33.5% |
| FY 08 | \$51,739 | 40.02% |
| FY 09 | \$55,588 | 7.44% |
| FY 10 | \$43,709 | (21.36%) |
| FY 11 | \$42,610 | (2.51%) |
| FY 12 | \$30,618 | (28.14%) |
| FY 13* | \$22,610 | (26.16%) |
| FY 14** | \$29,000 | 28.26% |

* Estimate
 ** Budgeted

Discussion

This revenue has been fairly stable over the past several years. The FY-05 figure is unreliable as there were numerous uncorrected coding errors in this total. However, with the start of the City's own police department, one of its main emphases will be traffic enforcement, including illegal parking in fire lanes and handicapped spaces. We would expect this revenue to grow over the next few years.

History of Parking Fine Revenue to the General Fund



School Crossing Guard Fines #1

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes (Traffic Code), must be returned to the local government in which the infraction occurred and be used for School Crossing guard expenses.

Legal Basis for Revenue

Florida Statutes §166.231, 318.21
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Funds must be used to fund a school crossing guard program.

Fund/Account Number: GF: 01-00-00-351-300-00

Use of Revenue

General Fund. Funds must be used to fund a school crossing guard program.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

Collection History

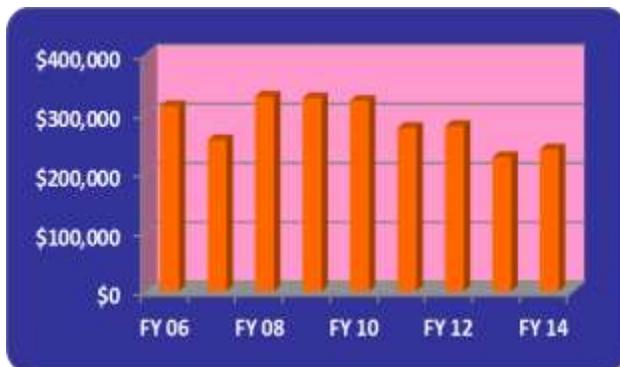
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$313,132 | |
| FY 07 | \$255,491 | (18.4%) |
| FY 08 | \$329,362 | 28.9% |
| FY 09 | \$326,525 | (0.86)% |
| FY 10 | \$321,924 | (1.41)% |
| FY 11 | \$276,604 | (14.08)% |
| FY 12 | \$279,527 | 1.06% |
| FY 13* | \$226,950 | (18.81)% |
| FY 14** | \$240,000 | 5.75% |

* Estimated
 ** Budgeted

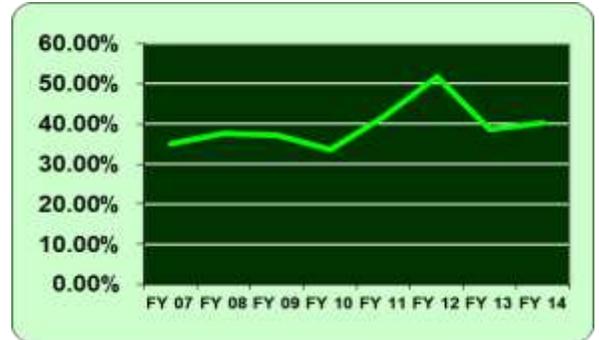
Discussion

This revenue has been stable over the past several years. The revenue covers approximately 1/3 of the costs associated with the City's School Crossing Program (See Chart below). The higher revenue received in FY-05 may have resulted from the improper coding of revenues.

History of School Crossing Guard 1 Revenue to the General Fund



Percentage of all School Crossing Revenues compared to Actual School Crossing Program Expenditures



School Crossing Guard Fines #2

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes, must be returned to the local government where the infraction occurred to be used for School Crossing guard expenses.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account #: GF: 01-00-00-351-200-00

Use of Revenue

General Fund. Fund must be used to fund a school crossing guard program.

Method/Frequency of Payment

Traffic fines are forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

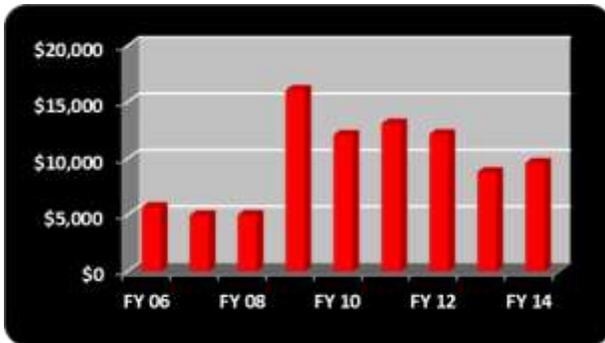
Estimate based on historical receipts.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% Increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$5,688 | |
| FY 07 | \$4,970 | (12.6%) |
| FY 08 | \$5,002 | 0.001% |
| FY 09 | \$16,056 | 220.99% |
| FY 10 | \$12,092 | (24.69%) |
| FY 11 | \$13,086 | 8.22% |
| FY 12 | \$12,153 | (7.13%) |
| FY 13* | \$8,800 | (27.59%) |
| FY 14** | \$9,600 | 9.09% |

* Estimated
 ** Budgeted

History of School Crossing Guard 2 Revenue to the General Fund



Discussion

This revenue has been stable over the past several years. It relatively small revenue used to help fund the Crossing Guard Program.

The threefold increase in revenues in FY-09 is directly related to the City starting its own police force.

Parks and Recreation Fees

Revenue Description

The City's Parks and Recreation Department provides a wide variety of activities and programs throughout the year, serving residents, youth, seniors and others. Each of these activities carries a user fee for the service designed to help the City pay for providing the particular program. Generally, fees only recover approximately 10% of the total cost to run the department.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements

None.

Fund/Account Number General Fund 01-00-00-347-200-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fees and charges are collected throughout the year in conjunction with each respective event or program.

Basis for Budget Estimate Historical receipts and trend analysis.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$430,688 | |
| FY 07 | \$601,851 | 39.74% |
| FY 08 | \$914,934 | 52.02% |
| FY 09 | \$1,089,921 | 19.13% |
| FY 10 | \$989,722 | (9.19%) |
| FY 11 | \$544,594 | (44.98%) |
| FY 12 | \$520,368 | (4.45%) |
| FY 13* | \$540,626 | 3.89% |
| FY 14** | \$651,780 | 20.56% |

* Estimate (Includes Grants)

* Budgeted

Discussion

Recreation revenues include fees charged for after-school programs, summer camps, daily admissions and facility rentals. For FY-11, a number of fees once included in this category have been broken out into their own revenue. This includes the new Community Center and youth sports programming.

History of Parks and Recreation Department Fee Revenue to the General Fund



Fees: (See fees on following pages)

Note: REGISTRATION FEES ARE NON REFUNDABLE

Program Fees

| PROGRAM | COUNTY RESIDENT | NON-COUNTY RESIDENT |
|-------------------------------|--|---|
| SHINING STARS AFTER-SCHOOL | \$30.00/WEEK + \$10 TRANSPORTATION FEE + \$20 REGISTRATION FEE | \$30.00/WEEK + \$10 TRANSPORTATION FEE + \$20 REGISTRATION FEE |
| SPRING CAMP EXPLOSION | \$40.00 -1 ST SIBLING \$30.00 - 2 ND SIBLING \$25.00 | \$50.00 -1 ST SIBLING \$40.00 -2 ND SIBLING \$35.00 |
| TEEN SPRING CAMP | \$30.00 | \$40.00 |
| SUMMER CAMP | \$50.00 -1 ST SIBLING \$40.00 - 2 ND SIBLING \$35.00 | \$60.00 -1 ST SIBLING \$50.00 -2 ND SIBLING \$45.00 |
| TEEN ADVENTURE SUMMER CAMP | \$30.00 | \$40.00 |
| WINTER WONDERLAND CAMP | \$60.00 -1 ST SIBLING \$50.00 -2 ND SIBLING \$45.00 | \$70.00 -1 ST SIBLING \$60.00 -2 ND SIBLING \$50.00 |
| TEEN WINTER FUN CAMP | \$30.00 | \$40.00 |
| KID'S DAY OFF | \$10.00 IF ENROLLED IN AFTER-SCHOOL, \$20.00 OTHERWISE | \$15.00 IF ENROLLED IN AFTER-SCHOOL, \$25.00 OTHERWISE |
| CMGYS PROGRAM - FOOTBALL | \$100.00 | \$150.00 |
| CMGYS PROGRAM - CHEERLEADING | \$100.00 | \$150.00 |
| CMGYS - SOCCER | \$70.00 | \$ 95.00 |
| CMGYS PROGRAM - BASEBALL | \$70.00 | \$ 95.00 |
| CMGYS PROGRAM - BASKETBALL | \$70.00 | \$ 95.00 |
| CMGYS PROGRAM - TRACK & FIELD | \$100.00 | \$150.00 |
| CMGYS - FLAG FOOTBALL | \$45.00 | \$ 60.00 |
| CMGYS – SPORTS SUMMER CAMP | \$50.00 | \$ 65.00 |
| GOLDEN GARDENS CLUB - GOLD | \$25.00/MONTH | \$25.00/MONTH |
| GOLDEN GARDENS CLUB - SILVER | \$15.00/MONTH | \$15.00/MONTH |
| GOLDEN GARDENS CLUB - BRONZE | \$5.00/MONTH | \$5.00/MONTH |
| YOUTH ART CLASS | \$38.00/SESSION | \$48.00/SESSION |
| WATER AEROBICS | \$30.00- 10 CLASSES OR \$5.00 PER CLASS | \$40.00-10 CLASSES OR \$7.00 PER CLASS |
| SWIM LESSONS | \$30.00- 10 CLASSES OR \$5.00 PER CLASS | \$40.00-10 CLASSES OR \$7.00 PER CLASS |
| PARKING LOT SALE | \$20.00 | \$30.00 |
| BID WHIST TOURNAMENT | \$30.00 TEAM - \$15.00 INDIVIDUAL | \$30.00 TEAM - \$15.00 INDIVIDUAL |
| NORWOOD POOL | \$2.00 OPEN SWIM | \$2.00 OPEN SWIM |

Organization Fees

| | |
|---------------------------|--|
| HOME OWNER ASSOCIATIONS | \$60 DEPOSIT (1 FREE 2HR. MEETING PER MONTH) |
| CRIME WATCH ORGANIZATIONS | \$60 DEPOSIT (1 FREE 2HR. MEETING PER MONTH) |
| NON-PROFIT ORGANIZATIONS | \$35 / 2HR. MEETING & \$60 CLEANING DEPOSIT |
| CHURCH ESTABLISHMENTS | TAX EXEMPT RATE/\$60 CLEANING DEPOSIT |

Community Center Memberships

| Entry Fee/Membership | County | | | | Non-County | | | |
|--------------------------------|---------|------------|------------|----------|------------|------------|------------|------------|
| | Daily | 1 Month | 6 Month | Annual | Daily | 1 Month | 6 Month | Annual |
| Daily Entry Fee – Adult | \$10.00 | | | | \$20.00 | | | |
| Daily Entry Fee – Senior | \$5.00 | | | | \$10.00 | | | |
| Daily Entry Fee – Child | \$5.00 | | | | \$10.00 | | | |
| Membership – Adult | | \$35.00 | \$190.00 | \$375.00 | | \$70.00 | \$380.00 | \$750.00 |
| Membership – Senior | | \$25.00 | \$135.00 | \$270.00 | | \$50.00 | \$270.00 | \$540.00 |
| Membership – Child | | \$25.00 | \$135.00 | \$270.00 | | \$50.00 | \$270.00 | \$540.00 |
| Membership – Family (4 People) | | \$75.00 | \$405.00 | \$800.00 | | \$150.00 | \$810.00 | \$1,600.00 |
| Additional Family Member | | \$20.00 | \$105.00 | \$215.00 | | \$40.00 | \$210.00 | \$430.00 |

Community Center

| <i>Room</i> | <i>County Resident (per hour)</i> | <i>Non-Profit (per hour)</i> | <i>Non-County Resident (per hour)</i> | <i>Deposit</i> |
|--|-----------------------------------|------------------------------|---------------------------------------|----------------|
| Hibiscus Room | \$45 | \$30 | \$65 | \$150 |
| Gardenia Room | \$35 | \$20 | \$50 | \$150 |
| Orchid Room | \$45 | \$30 | \$65 | \$150 |
| Palm Room | \$45 | \$30 | \$65 | \$150 |
| Bird of Paradise Room A | \$65 | \$45 | \$95 | \$150 |
| Bird of Paradise Room B | \$30 | \$25 | \$45 | \$150 |
| Bird of Paradise Room C | \$40 | \$35 | \$60 | \$150 |
| Bird of Paradise Room (Full) | \$120 | \$100 | \$170 | \$150 |
| Resource Center | \$45 | \$35 | \$65 | \$150 |
| Bootcamp Fee | \$700/Year | N/A | \$900/Year | N/A |
| Kitchen | \$20 | \$20 | \$30 | \$50 |
| Gymnasium | \$65 | \$50 | \$95 | \$150 |
| Exercise Studio A | \$45 | \$30 | \$65 | \$150 |
| Exercise Studio B | \$30 | \$25 | \$45 | \$150 |
| Auditorium (4hr. Minimum)- M-F 8am-6pm | \$95 | \$75 | \$140 | \$300 |
| Auditorium (4hr. Minimum)- Evenings& Sat & Sun | \$155 | \$125 | \$205 | \$300 |
| Track- with lights (2 hr. Minimum) | \$60 | \$45 | \$85 | \$150 |
| Track- without lights (2 hr. Minimum) | \$45 | \$30 | \$65 | \$150 |
| Multipurpose Field- with lights (2 hr. Minimum) | \$60 | \$45 | \$85 | \$150 |
| Multipurpose Field- without lights (2 hr. Minimum) | \$45 | \$30 | \$65 | \$150 |
| Amphitheater- (2 hr. Minimum) M-F 8am-6pm | \$130 | \$110 | \$175 | \$200 |
| Amphitheater- (2 hr. Minimum) Evenings & Sat & Sun | \$180 | \$155 | \$220 | \$200 |
| Additional Staff Hours | \$18 | \$18 | \$18 | n/a |
| Table Rental | \$10 | \$10 | \$10 | n/a |
| Chair Rental | \$4 | \$4 | \$4 | n/a |
| Barricade Rental | \$16 | \$16 | \$16 | n/a |

Facility Rentals

| PARK | FACILITY | DJ | RENTAL FEE INSIDE & OUTSIDE (1- 75 PEOPLE) | RENTAL FEE OUTSIDE (76-149 PEOPLE) | RENTAL FEE INSIDE & OUTSIDE (1-75 PEOPLE) | RENTAL FEE OUTSIDE (76- 149 PEOPLE) | CLEAN UP FEE |
|------------------------|-----------------------|----|---|---|--|---|--------------|
| AJ KING | OUTSIDE | N | \$ 94 | \$116 | \$ 88 | \$108 | \$60 |
| | INSIDE (Capacity 100) | Y | \$161 | \$205 | \$150 | \$191 | \$60 |
| BENNETT M. LIFTER | PAVILION | N | \$108 | | \$101 | | \$60 |
| | INSIDE (Capacity 50) | Y | \$ 94 | | \$ 88 | | \$60 |
| BUCCANEER | OUTSIDE | N | \$ 94 | \$116 | \$ 88 | \$108 | \$60 |
| | INSIDE (Capacity 75) | Y | \$141 | | \$132 | | \$60 |
| BUNCHE | OUTSIDE | Y | \$ 94 | \$116 | \$ 88 | \$108 | \$60 |
| | INSIDE (Capacity 40) | Y | \$ 94 | | \$ 88 | | \$60 |
| CLOVERLEAF | OUTSIDE | N | \$ 94 | | \$ 88 | | \$60 |
| | INSIDE (Capacity 75) | Y | \$141 | | \$132 | | \$60 |
| DR. LESTER B. BROWN | PAVILION | Y | \$108 | | \$101 | | \$60 |
| | INSIDE (Capacity 40) | Y | \$130 | | \$121 | | \$60 |
| MIAMI CAROL CITY | PAVILION | Y | \$108 | \$127 | \$101 | \$118 | \$60 |
| | INSIDE (Capacity 150) | Y | \$161 | \$205 | \$150 | \$191 | \$60 |
| MYRTLE GROVE | OUTSIDE | Y | \$ 94 | \$116 | \$ 88 | \$108 | \$60 |
| | INSIDE (Capacity 40) | Y | \$ 94 | | \$ 88 | | \$60 |
| NORWOOD | OUTSIDE | Y | \$ 94 | \$116 | \$ 88 | \$108 | \$60 |
| | INSIDE (Capacity 40) | Y | \$ 94 | | \$ 88 | | \$60 |
| ROLLING OAKS | PAVILION | N | \$108 | \$127 | \$101 | \$191 | \$60 |
| | INSIDE (Capacity 75) | N | \$161 | | \$132 | | \$60 |
| SCOTT | OUTSIDE | N | \$ 94 | \$116 | \$ 88 | \$108 | \$60 |
| | INSIDE (Capacity 50) | Y | \$141 | | \$132 | | \$60 |
| VISTA VERDE | OUTSIDE | N | \$108 | | \$101 | | \$60 |

Commercial Filming \$500.00/day for permit. All other charges apply as usual

| | | |
|----------------------|----------|----------|
| 150-249 Participants | \$209.00 | \$195.50 |
| 250-499 Participants | \$412.25 | \$385.25 |
| 500-999 Participants | \$609.00 | \$569.25 |
| 1000+ Participants | \$929.00 | \$868.25 |

ALL FEES MUST BE PAID IN FULL 10 BUSINESS DAYS PRIOR TO RENTAL DATE.

Sports Rentals

RENTAL PRICES -- TAXED

| Facility Type | Fee-Lighted (2 Hr. Minimum) | Fee-No Lighted (2 Hr. Minimum) |
|---------------|--------------------------------|-----------------------------------|
| Basketball | \$42.00 Hour | \$29.00 Hour |
| Cricket | \$64.00 Hour | \$50.00 Hour |
| | \$33.00 Add'l Hour | \$27.00 Add'l Hour |
| Football | \$64.00 Hour | \$50.00 Hour |
| | \$33.00 Add'l Hour | \$27.00 Add'l Hour |
| Lacrosse | \$64.00 Hour | \$50.00 Hour |
| | \$33.00 Add'l Hour | \$27.00 Add'l Hour |
| Soccer | \$64.00 Hour | \$50.00 Hour |
| | \$33.00 Add'l Hour | \$27.00 Add'l Hour |
| Softball | \$40.00 Org.-4 team minm | \$31.00 Org.-4 team minm |
| | \$60.00 One time game | \$46.00 One time game |
| | \$30.00 Add'l Hour | \$24.00 Add'l Hour |
| Tennis | \$4.00 Hour-league | \$4.00 Hour-league |
| | \$1.50 Hour-youth | \$1.50 Hour-youth |
| Volleyball | \$29.00 Per day-unlined | |
| Field Lining | \$72.00 | |

RENTAL PRICES -- Exempt

| Facility Type | Fee-Lighted (2 Hr. Minimum) | Fee-No Lighted (2 Hr. Minimum) |
|---------------|--------------------------------|-----------------------------------|
| Basketball | \$39.00 Hour | \$28.75 Hour |
| Cricket | \$59.50 Hour | \$46.50 Hour |
| | \$31.00 Add'l Hour | \$25.00 Add'l Hour |
| Football | \$59.50 Hour | \$46.50 Hour |
| | \$31.00 Add'l Hour | \$25.00 Add'l Hour |
| Lacrosse | \$59.50 Hour | \$46.50 Hour |
| | \$31.00 Add'l Hour | \$25.00 Add'l Hour |
| Soccer | \$59.50 Hour | \$46.50 Hour |
| | \$31.00 Add'l Hour | \$25.00 Add'l Hour |
| Softball | \$37.00 Org.-4 team minm | \$29.00 Org.-4 team minm |
| | \$56.00 One time game | \$43.00 One time game |
| | \$28.00 Add'l Hour | \$22.00 Add'l Hour |
| Tennis | \$3.75 Hour-league | \$3.75 Hour-league |
| | \$1.40 Hour-youth | \$1.40 Hour-youth |
| Volleyball | \$27.00 Per day-unlined | |

Sports Programming Fees

Revenue Description

The City's Parks and Recreation Department provides a wide variety of youth sports. Prior to FY-11, most of these programs were run by the Optimist Club, what revenues there were got captured under miscellaneous parks revenue. Since we have assumed the control of these programs, a new revenue category has been created.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements

None.

Fund/Account Number

General Fund 01-00-00-347-203-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fees and charges are collected throughout the year in conjunction with each sport.

Basis for Budget Estimate

Historical receipts and trend analysis.

Collection History

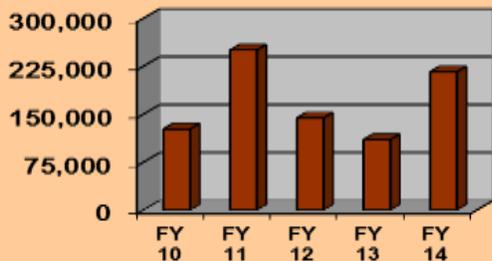
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 10 | \$126,715 | |
| FY 11 | \$250,000 | 97.29% |
| FY 12 | \$143,893 | (42.44%) |
| FY 13* | \$110,000 | (23.55%) |
| FY 14** | \$216,125 | 96.48% |

* Estimate (Includes Grants)

** Budgeted

FEES: See fees above.

History of Parks and Recreation Department Fee Revenue to the General Fund



Betty T. Ferguson

Revenue Description

FY-11 will be the first full year of operation for the new 55,000 square foot Betty J. Ferguson Community Center. The center has a plethora of activities including a gymnasium, indoor pool, fitness center and other amenities.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements

None.

Fund/Account Number

General Fund 01-00-00-347-204, 206 and 207.

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fees/charges are collected throughout the year in conjunction with each event or program.

Basis for Budget Estimate

Historical trend analysis.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 11 | \$84,096 | |
| FY 12 | \$205,449 | 144.30% |
| FY 13* | \$175,017 | (14.81%) |
| FY 14** | \$198,400 | 13.36% |

* Estimate (Includes Grants)

** Budgeted

Betty T. Ferguson Center Revenue History



Discussion

Revenues include facility rentals, participant memberships, and contracted classes.

FEES: See page360.

Local Code Violations

Revenue Description

City, County and State codes establish various fines for civil violations of ordinances and laws.

Legal Basis for Revenue

Florida Statutes §166.231, §142.03, §316, §318
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2003-01

Special Requirements: None.

Fund/Account #: GF: 01-00-00-354-103-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment: Per use

Basis for Budget Estimate

Revenue estimated on historical collections and trend analysis adjusted by any planned code enforcement activity for the coming year that may increase fines and collections.

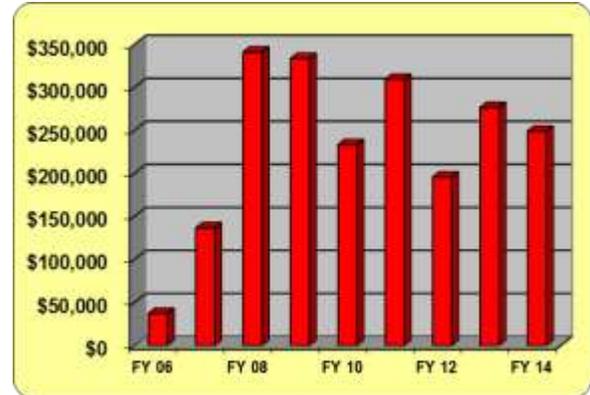
Collection History

| Fiscal Year | Amount | % increase/ (Decrease) |
|--------------------|---------------|---------------------------------------|
| FY 06 | \$37,248 | |
| FY 07 | \$136,765 | 267.2% |
| FY 08 | \$341,089 | 149.4% |
| FY 09 | \$333,469 | (2.23%) |
| FY 10 | \$233,384 | (30.0%) |
| FY 11 | \$309,349 | 32.55% |
| FY 12 | \$195,867 | (36.68%) |
| FY 13* | \$276,559 | 41.20% |
| FY 14** | \$249,000 | (9.96%) |

* Estimated

** Budgeted

History of Code Enforcement Fine Revenue to the General Fund



Discussion

Prior to becoming a City, Miami-Dade County estimated the revenue for local code violations to be in excess of \$600,000; however, the City's philosophy of working with violators impacted this figure considerably. In the first year under City jurisdiction, revenue was only \$19,000. In FY-07, the City began to actively enforce collection of the code enforcement magistrate's fines, resulting in a significant increase in collections. In FY-10, the City introduced an amnesty program to try and collect fines from large violators. While this has reduced the local code violation category, there has been a significant increase in the amnesty collections.

Fees: (See Next Page)

Local Violations (Also see: Miami-Dade County Code violations)

| Description | Fine Amount |
|--|--------------------|
| BUSINESS TAX RECEIPT | \$ 100.00 |
| CERTIFICATE OF USE | \$ 250.00 |
| ERECTION OF BANNERS ON POLES | \$ 250.00 |
| REMOVAL OF SHOPPING CARTS | \$ 250.00 |
| ABANDONED PROPERTY JUNK | \$ 250.00 |
| STORING, DEPOSITING JUNK & TRASH, JUNK & TRASH ON PROPERTY | \$ 250.00 |
| ABANDONED PROPERTY ON PUBLIC PROPERTY | \$ 250.00 |
| MAINTENANCE OF PROPERTY, BUILDINGS, STRUCTURES, WALLS FENCES, SIGNS, PAVEMENT & LANDSCAPING | \$ 250.00 |
| FAILURE TO MAINTAIN LANDSCAPING | \$ 250.00 |
| FAILURE TO MAINTAIN LANDSCAPING OVERGROWN GRASS ON PROPERTY & R.O.W | \$ 250.00 |
| OPEN AIR STORAGE IN RESIDENTIAL-ZONED & COMMERCIAL DISTRICT | \$ 250.00 |
| PROHIBITED DISPLAY OF VEHICLES FOR SALE OR ADVERTISING DEVICES | \$ 250.00 |
| LANDLORD PERMIT | \$ 250.00 |
| SELLING, VENDING IN PUBLIC RIGHT-OF-WAY NEAR PUBLIC SCHOOLS | \$ 500.00 |
| SIDEWALK SOLICITATION OF BUSINESS | \$ 500.00 |
| PUBLIC SOLICITATION PROHIBITING THE COLLECTING, DISPLAYING OR SELLING OF MERCHANDISE OR SERVICES | \$ 500.00 |
| MOTORIZED SCOOTERS, GO-PEDS ALL TERRAIN VEHICLES & DIRT BIKES | \$ 500.00 |
| UNATHORIZED USE | \$ 500.00 |
| SUB-DIVING SINGLE FAMILY | \$ 500.00 |
| WORK WITHOUT A PERMIT | \$ 500.00 |
| COMMERICAL VECHILES | \$ 500.00 |

(No false alarms in previous year)
 Renewal Fee \$15.00
 (1 or more false alarm in previous year)

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 # GF: 01-00-00-329-100-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

The fee is charged on an annual basis beginning 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

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$27,099 | |
| FY 07 | \$42,200 | 55.7% |
| FY 08 | \$33,819 | (19.86%) |
| FY 09 | \$32,239 | (4.67%) |
| FY 10 | \$33,867 | 11.25% |
| FY 11 | \$20,046 | (44.11%) |
| FY 12 | \$42,655 | 112.79% |
| FY 13* | \$48,269 | 13.16% |
| FY 14** | \$48,000 | (0.56%) |

* Estimated

** Budgeted

Discussion

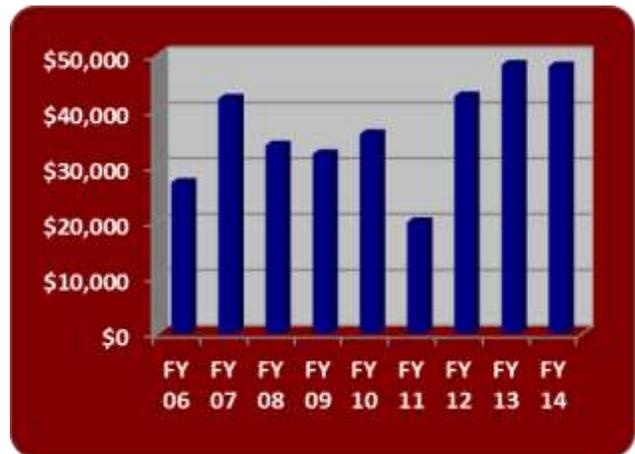
Alarm revenue covers the cost of administering the program. The FY-05 number appears to be a misclassification of revenue. Records for that time period are incomplete. It is expected that this revenue will remain level as all renewals without a prior false alarm are gratis.

Fees

Initial Registration Fee \$37.00
 Renewal Fee \$0.00

| Total False Alarms/yr | Fine | Additional Civil Penalty- Unregistered Alarm |
|-------------------------|-------|--|
| 1st | \$0 | \$50 |
| 2nd | \$0 | \$100 |
| 3 rd & 4th | \$50 | \$250 |
| 5 th & 6th | \$100 | \$500 |
| 7 th to 10th | \$200 | \$500 |
| >10 (each) | \$500 | \$500 |

History of Alarm Permit Revenue to the General Fund



Interest Income

Revenue Description

This revenue results from the investment of idle City funds.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-361-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-----------------------------------|
| FY 05 | \$236,486 | |
| FY 06 | \$733,714 | 210.3% |
| FY 07 | \$1,011,767 | 37.9% |
| FY 08 | \$508,024 | (49.8%) |
| FY 09 | \$234,224 | (53.89%) |
| FY 10 | \$79,080 | (66.24%) |
| FY 11 | \$45,423 | (42.56%) |
| FY 12 | \$12,524 | (72.43%) |
| FY 13* | \$19,214 | 53.42% |
| FY 14** | \$20,000 | 4.09% |

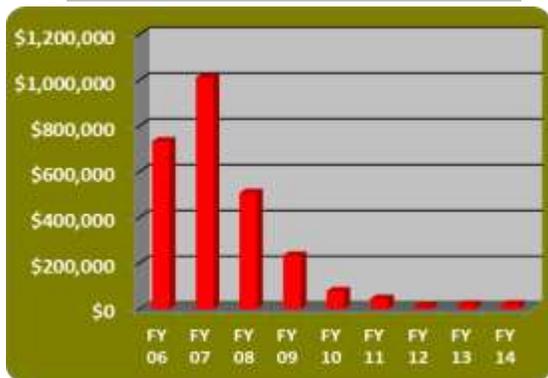
* Estimated
** Budgeted

Discussion

In FY-04 through FY-07, the City received interest on its idle cash in its bank operating account. In FY-08, the City added the Florida State Board of Administration to its authorized depositories. This latter alternative generally pays 30-50 basis points higher than our commercial deposit institution; However, in FY-08, the state defaulted to the depositories 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 higher amounts received for FY-07 and FY-08 generally reflect the interest earned on bond issues prior to the expenditure of the proceeds and on significantly higher market rates for interest earnings. FY-11 is expected to again be a poor year for interest earning as the interest rate market remains low. With continue low interest rate environment, the City projection of interest earnings become minimal.

History of Earned Interest Income Revenue to the General Fund



Bus Shelter Advertising Revenue

Revenue Description

The City receives monthly revenue from CEMUSA, Inc. for allowing the company to construct various bus shelters throughout the city and to sell advertising on the shelters.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2004-06-22 and 2007-16-122
City of Miami Gardens Resolution 2004-80-131 and 2005-108-285

Special Requirements

None.

Fund/Account Number

General Fund
01-00-00-362-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The fee is charged to CEMUSA based on the number of shelters and the associated advertising revenue.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts, plus any new shelters planned to be constructed during the year.

Collection History

| <i>Fiscal Yea</i> | <i>Amount</i> | <i>% increase, (Decrease)</i> |
|-------------------|---------------|-----------------------------------|
| FY 06 | \$75,326 | |
| FY 07 | \$92,430 | 22.71% |
| FY 08 | \$94,220 | 1.93% |
| FY 09 | \$94,890 | 0.71% |
| FY 10 | \$89,728 | (5.44%) |
| FY 11 | \$0.00 | (100%) |
| FY 12 | \$0.00 | 0% |
| FY 13* | \$0.00 | 0% |
| FY 14** | \$0.00 | 0% |

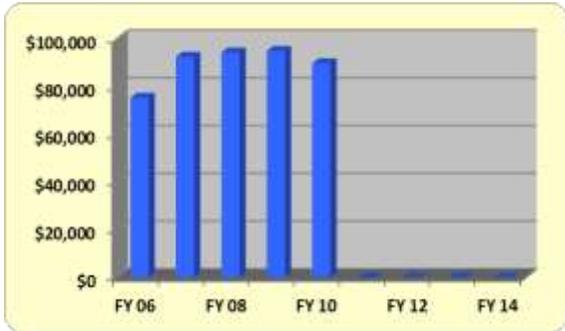
* Estimated
** Budgeted

Discussion

The County entered into this agreement with CEMUSA prior to the City's incorporation. The City

re-entered into its own agreement in FY-05. The agreement calls for CEMUSA to construct bus shelters throughout and set a minimum fee for the privilege. It also provides for additional income to the City based on the sales of advertising. The program of installation was completed in time for FY-07, which accounts for the large increase in revenue that year. In FY-10, the City was notified that CEMUSA was leaving the area, therefore the City was not able to generate any revenue since FY 2011.

History of Bus Shelter Revenue to the General Fund



Insurance Reimbursement

Revenue Description

This revenue reflects claims paid to the City by its insurance carrier for reported losses and from private insurance carriers for claims of damage to City property by the public. Also included are receipts from other insurers when a private vehicle damages City property.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-369-903-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Occasional. No set frequency of payment.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and anticipated pending claims.

Collection History

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% increase/ (Decrease)</u> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$88,590 | |
| FY 07 | \$1,973 | (97.8%) |
| FY 08 | \$109,924 | 5446.1% |
| FY 09 | \$226,341 | 106.85% |
| FY 10 | \$271,026 | 19.74% |
| FY 11 | \$200,319 | (26.09%) |
| FY 12 | \$53,253 | (73.42%) |
| FY 13* | \$62,000 | 16.43% |
| FY 14** | \$50,000 | (19.35%) |

* Estimated

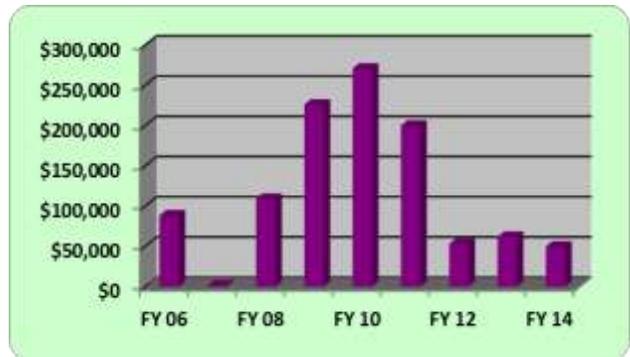
** Budgeted

Discussion

This revenue is difficult to anticipate as it relates to actual damage recovery from claims. It remains a small revenue and is usually used to replace the lost or damaged equipment or property. The City carries a \$10,000 deductible, thus most claims do not rise to the level required for reimbursement from our insurance carrier. The City does pursue private carriers in the event that City property is damaged in a traffic accident. The large increase in FY-09 represents the City starting its own police department. This resulted in a spate of vehicle accidents the first year. Training has reduced these significantly.

Being a reimbursement for unknown levels of damage and theft, this revenue is difficult to predict with accuracy. Based on the prior three years, we have used a conservative estimate for budgeting purposes.

History of Insurance Reimbursement Revenue to the General Fund



Lobbyist Registration Fees

Revenue Description

The City of Miami Gardens requires all lobbyists to register with the City each fiscal year. Registration is handled by the City Clerk. No lobbyist can

address staff or City Council on any issue where City action is required unless they have registered.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2004-02-18
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: General Fund
 01-00-00-369-902-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: Occasional.

Basis for Budget Estimate: Estimate for the budget is based on historical number of registrants.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$5,807 | |
| FY 07 | \$5,250 | (9.6%) |
| FY 08 | \$5,750 | 9.5% |
| FY 09 | \$4,250 | (26%) |
| FY 10 | \$7,250 | 70.59% |
| FY 11 | \$3,850 | (46.9%) |
| FY 12 | \$1,750 | (54.55%) |
| FY 13* | \$1,500 | (14.29%) |
| FY 14** | \$2,000 | 33.33% |

* Estimated
 ** Budgeted

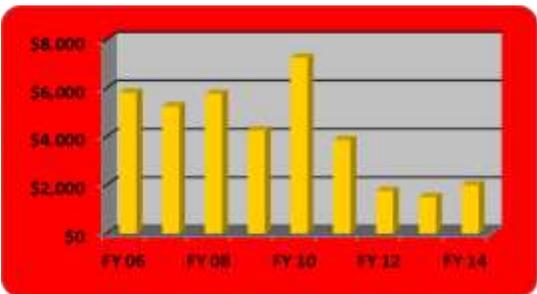
Discussion

This minor revenue remains fairly stable as the number of lobbyists tends to be mostly repeat registrations. Occasionally, a new lobbyist will register, usually in conjunction with a re-zoning. In the early years of the City, there were many more lobbyists attempting to influence decisions; however, this has fallen off dramatically.

Fees

| | |
|-----------------------|----------|
| One year registration | \$250.00 |
| Late Report | \$ 50.00 |

History of Lobbyist Registration Revenue to the General Fund



Grants and Donations

Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the General Fund are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-331-200-00 (Federal)
 01-00-00-334-300-00 (State)
 01-00-00-337-300-00 (Local)

FY-11

01-00-00-337-202-00 Byrne Grant for Police
 01-00-00-331-203-00 COPs Grant
 01-00-00-334-710-00 Children's Trust

Use of Revenue

General Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved grant awards.

Discussion

The history of grants and donations to the General Fund is very uneven. Until FY-07, most grants were recorded in the General Fund and the Special Revenue Fund; however, as the City created additional funds, grants and donations were shifted to the appropriate receiving fund.

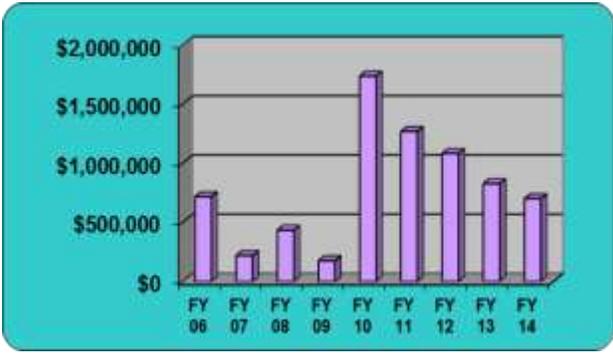
Increase in FY-10 is attributed to the City receiving over \$1,000,000 in ARRA grants for overtime in the police department which was received to assist in the security of the Super Bowl, Orange Bowl and the Pro Bowl.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$715,995 | |
| FY 07 | \$218,911 | -69.4% |
| FY 08 | \$433,157 | 97.9% |
| FY 09 | \$175,656 | (59.45%) |
| FY 10 | \$1,734,709 | 887.56% |
| FY 11 | \$1,266,438 | (26.99%) |
| FY 12 | \$1,081,193 | (14.63%) |
| FY 13* | \$826,309 | (23.57%) |
| FY 14** | \$699,000 | (15.41%) |

* Estimated
** Budgeted

History of Grants and Donations Revenue to the General Fund



Jazz-in-the-Gardens Festival

Revenue Description

Since 2006, the City has sponsored and run a spring Jazz festival. This is a 2-day event featuring major singing talent from across the nation. A major component in this festival is the raising of sponsorship funds to underwrite the events costs. The festival also brings in revenues from food and merchandise vendors. Ticket sales constitute the largest single source of revenue. In FY-10, the festival turned its first "profit" over \$100,000.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9

Special Requirements: None.

Fund/Account Number

01-00-00-347-415-00 to
01-00-00-347-417-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

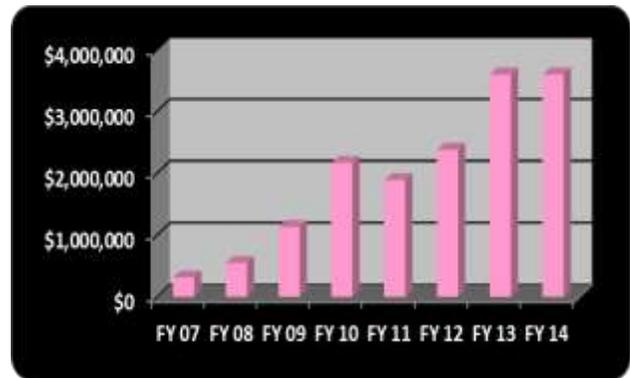
Estimate for the budget is based on past experience.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$311,666 | |
| FY 08 | \$545,878 | 75.1% |
| FY 09 | \$1,127,065 | 106.46% |
| FY 10 | \$2,163,267 | 91.94% |
| FY 11 | \$1,884,826 | (12.87%) |
| FY 12 | \$2,376,793 | 26.10% |
| FY 13* | \$3,595,378 | 51.27% |
| FY 14** | \$3,595,342 | 0.00% |

* Estimated
** Budgeted

History of Grants and Donations Revenue to the General Fund



Discussion

The City's annual jazz festival has seen a dramatic increase in its size, attendance and funding since its inception in FY-06. In FY-09, the festival came in under budget. Since FY-11, the City engaged a professional sponsorship-raising firm to try and improve funding.

Passport Fees

Revenue Description

The City processes passport applications for its residents and others. A portion of the fees charges become revenue to the City.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

Special Requirements: None.

Fund/Account Number

General Fund
01-00-00-341-900-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$12,100 | |
| FY 10 | \$16,859 | 39.33% |
| FY 11 | \$35,471 | 110.4% |
| FY 12 | \$63,587 | 79.27% |
| FY 13* | \$97,857 | 53.89% |
| FY 14** | \$105,000 | 7.30% |

* Estimated
** Budgeted

Discussion

This service is offered by the City, and is handled by the Office of the City Clerk.

Passport Fees

Expedited Service

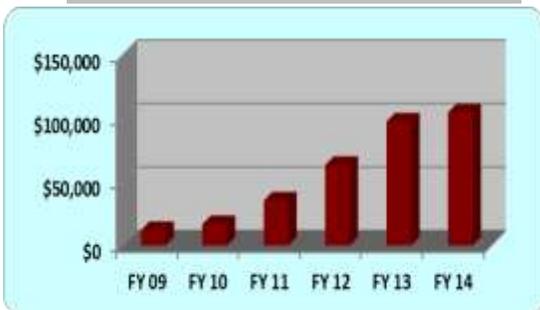
Adults \$226.67 (\$187.72-U.S., \$43.95 to City)
Minors \$196.72 (\$152.72-US; \$43.35 to City)

Routine Service

Adults \$135.00
(\$110.00 to U.S., \$25.00 to City)
Minors \$105.00
(\$80.00 to U.S., \$25.00 to City)

Passport Card \$55.00 (Adult)
Passport Card \$40.00 (per Child)

History of Passports Revenue to the General Fund



Police Department Fees/Revenues

Revenue Description

Various fees for certain activities and services such as photocopies, fingerprints, etc. Most of these are relatively small in income and are grouped together as "Police Miscellaneous Revenues"

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number

General Fund
01-00-00-342-100-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History

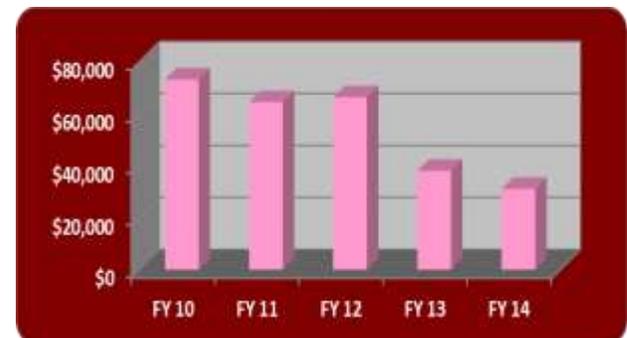
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 10 | \$73,095 | |
| FY 11 | \$64,393 | (11.91%) |
| FY 12 | \$66,243 | 2.87% |
| FY 13* | \$38,000 | (42.64%) |
| FY 14** | \$31,000 | (18.42%) |

* Estimated
** Budgeted

Discussion

This minor revenue has remained steady. Off-Duty fees are accounted for separately.

History of Police Fees to the General Fund



Police Department Fees

| Service Fees | Amount | Note |
|---|-----------------------------------|----------|
| One Sided document copy | .15 per page | FSS 119 |
| Two Sided document copy | .20 per page | FSS 119 |
| Police Report | \$.15 per page | |
| Motor Vehicle Accident Report | See above | |
| Certified Copies | \$1.00 per page | FSS 119 |
| Local (Miami-Dade) records name check (Residents Only) | \$5.00 | |
| Fingerprinting (Residents Only) | \$5.00 | |
| Parade Permit; Block Party; Broadcast Permit (Noise Permit) | See: Misc Revenues | |
| Zero Tolerance Signs | First sign free; \$15.00 ea addl. | |
| *Off Duty Fees | Amount | |
| Police Officer | \$44.00 | 3 hr min |
| *Police Sergeant/Captain | \$50.00 | 3 hr min |
| Overtime Off Duty Detail | Employee Actual Salary | |

* Supervisors will only be compensated at the supervisor's rate when the detail necessitates that officer work in a supervisory capacity.

** Off Duty rate includes the officer's vehicle

Off-Duty Police Revenues

Revenue Description

Since creating the police department in December 2007, the department has had numerous requests for off-duty uniformed officers in the community to protect various businesses and events. The City established a fee structure and regulations and procedures for officers working private duty and began the service. The business pays the estimated amount up-front, and the officers are subsequently paid by the City.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

Special Requirements: None.

Fund/Account Number

General Fund
01-00-00-342-105-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

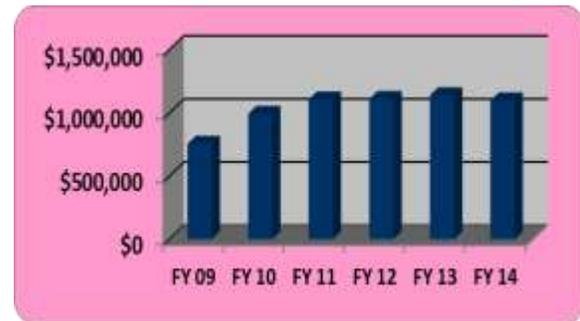
Collection History

| Fiscal Year | Amount | % increase/ (Decrease) |
|-------------|-------------|------------------------|
| FY 09 | \$756,373 | |
| FY 10 | \$993,550 | 31.36% |
| FY 11 | \$1,107,718 | 11.49% |
| FY 12 | \$1,111,917 | 0.38% |
| FY 13* | \$1,141,450 | 2.66% |
| FY 14** | \$1,099,485 | (3.68%) |

* Estimated

** Budgeted

History of Gardens' Off-Duty Police Fees



Discussion

This revenue is a major source of extra funds for police officers who choose to work extra hours. The actual cost to provide the service is approximately \$5.00 per hour more than we collect; however, the value of having the additional uniformed officers in the community is invaluable for crime prevention and community visibility.

Fees: See "Police Department Fees" Above.

Miscellaneous General Fund Fees/Revenues

Revenue Description

Various City departments have fees for certain activities and services. Most of these are relatively small in income and are grouped together as "Miscellaneous Revenues."

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: General Fund
01-00-00-369-000-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: Occasional.

Basis for Budget Estimate

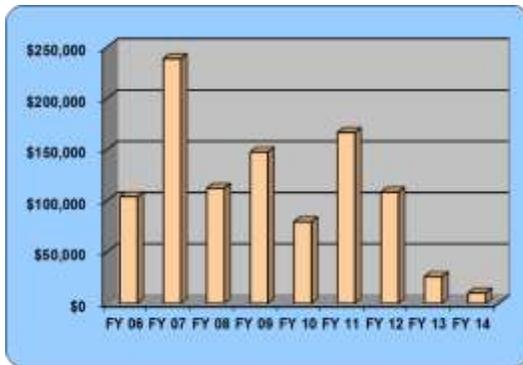
Estimate for the budget is based on historical collection levels.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$103,990 | |
| FY 07 | \$232,549 | 129.40% |
| FY 08 | \$112,181 | (52.97%) |
| FY 09 | \$147,528 | 31.51% |
| FY 10 | \$79,534 | (46.09%) |
| FY 11 | \$166,599 | 109.47% |
| FY 12 | \$108,571 | (34.83%) |
| FY 13* | \$25,998 | (76.05%) |
| FY 14** | \$10,000 | (61.54%) |

* Estimates
** Budgeted

History of Miscellaneous Revenue to the General Fund



Discussion

This minor revenue has experienced wide fluctuation due to the reclassifications of various revenue which at one time or another had been accounted for here.

Towing Fees (Resolution #2011-50-1443)
Acct. #01-00-00-329-700-00

| | |
|-------------------------------|-------------|
| Annual Towing Application Fee | \$525.00 |
| Renewal Fee | \$367.50 |
| Late Renewal Fee | \$682.50 |
| Permit Decal (up to 10) | No charge |
| Permit Decal (>10) | \$2.63 each |

City Clerk Fees

| | | |
|-------------|------------|----------------|
| Photocopies | < 21 pages | Free |
| | > 20 pages | \$.15 per page |

> 100 pages or major research
Time & materials

| | |
|----------------------------------|--------------|
| E-Mail Agenda | No charge |
| Regular Agenda | No Charge |
| Full Agenda Package | \$30.00/year |
| CD of Minutes/Meeting | \$10.00 |
| Red Light Camera Special Masters | \$150.00 |
| Hearing administrative fee | |

Major Research (>30 Actual cost plus \$20 overhead
(Estimated in excess of 1/2 hour)
(1/2 fee must be paid prior to work commencing)

Special Event Fees

Resolution # 2011-66-1459: Acct. #01-00-00-329-600-00)

| | |
|--|------------|
| More than 30 days prior to event | |
| Small Activity/Event (<300) | \$157.50 |
| Large Activity/Event (>300) | \$315.00 |
| Less than 30 days prior to event | |
| Small Activity/Event (<300) | \$315.00 |
| Large Activity/Event (>300) | \$630.00 |
| Expedited 7-13 days | \$500.00 |
| Expedited 0-6 days | \$1,000.00 |
| Broadcast, block party; and Tent Sales | |
| Broadcast – Residential | \$10.50 |
| Broadcast – Residential (<15 days) | \$21.00 |
| Broadcast – Commercial | \$26.25 |
| Broadcast – Commercial (<15 days) | \$52.50 |
| Block Party Permit | \$52.50 |
| Rental Tent Sale (Incl: Christmas, 4 th) | \$262.50 |
| Special Event – Non-Profit Corporation | |
| Small Activity/Event | \$105.00 |
| Small Activity/Event (<15 days) | \$210.00 |
| Large Activity/Event | \$210.00 |
| Large Activity/Event (<15 days) | \$420.00 |

Registration of Vacant & Foreclosed Properties

(Reso. # 2011-68-1461. Acct: 01-00-00-369-905-00)
Annual Registration Fee \$150.00

Rebates

Revenue Description

The City periodically receives rebates based on purchases or from our insurance carrier or our P-Card vendor. These revenues are accounted for here.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements: None.

Fund/Account Number: General Fund
01-00-00-369-906-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment

N/a. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's receipts.

Collection History

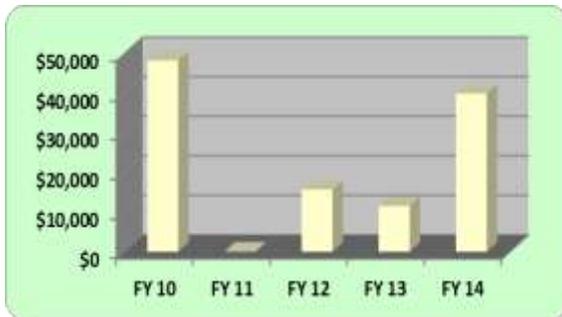
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 10 | \$48,344 | |
| FY 11 | \$0 | (100%) |
| FY 12 | \$15,702 | 100.00% |
| FY 13* | \$11,562 | (26.37%) |
| FY 14** | \$40,000 | 245.96% |

* Estimated
** Budgeted

Discussion

Prior to FY-09, Rebates were lumped into the "Miscellaneous Revenue" classification. In FY-09, the City began a purchasing card program that provides for rebates if spending thresholds are met. Occasionally the City receives rebates from other vendors, especially our liability insurance carrier, the Florida League of Cities.

History of Rebate Revenue in the General Fund



Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

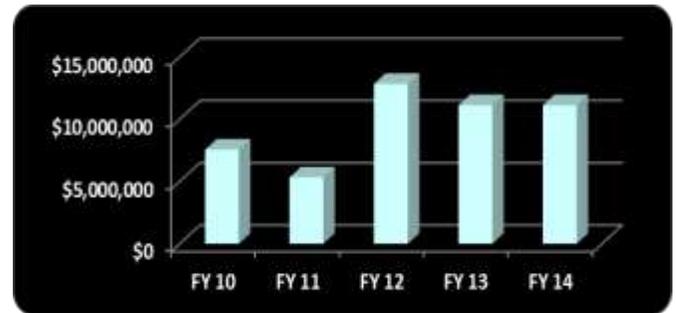
Fund/Account #: GF - 01-00-00-389-900-00

Use of Revenue: General Fund. Unrestricted.

Method/Frequency of Payment: N/a.

Basis for Budget Estimate: Prior year's audit.

Fund Balance History



Discussion

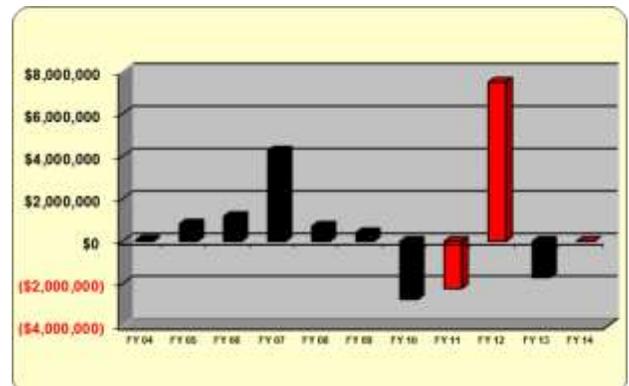
Each year, the City budgets its fund balance in all funds. However, in FY-05, the City dedicated a portion of its millage for two years in order to build the City's reserve. This, combined with conservative expenditures, grew the fund balance to \$9.2 million in FY-09. In FY-10, the revaluation of property coupled with several cuts in state revenue, lead to the use of approximately \$1.3 million to balance the budget at year-end. For FY-11, the City budgeted \$300,000 to begin replacing the reserve funds used in FY-10. In FY-12, the City received a settlement from the County and added \$4 million to the balance.

Increase/decrease in Fund Balance

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 04 | \$53,174 | |
| FY 05 | \$820,802 | 1443.62% |
| FY 06 | \$1,170,809 | 42.64% |
| FY 07 | \$4,249,711 | 262.97% |
| FY 08 | \$708,762 | (83.32%) |
| FY 09 | \$403,885 | (43.02%) |
| FY 10 | (\$2,736,736) | (777.60%) |
| FY 11 | (\$2,222,882) | (18.78%) |
| FY 12 | \$7,494,900 | (437.17%) |
| FY 13* | (1,702,056) | (122.71%) |
| FY 14** | \$0 | (100.00%) |

* Estimated ** Estimated

History of Fund Balance Reserve used



Red Light Camera Fines

Revenue Description

This revenue results from an agreement between the City of Miami Gardens and American Traffic Solutions to administer the City Red-Light Camera program. This program uses a series of camera to detect and report drivers running red lights at selected intersections throughout the City.

Legal Basis for Revenue

Florida Constitution, Article VII, Section 2
 Florida Statutes Chapters 166, 316.008
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-26-132; 2010-06-214; 2010-16-224

Special Requirements: None.

Fund/Account Number: General Fund
 01-00-00-359-010-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

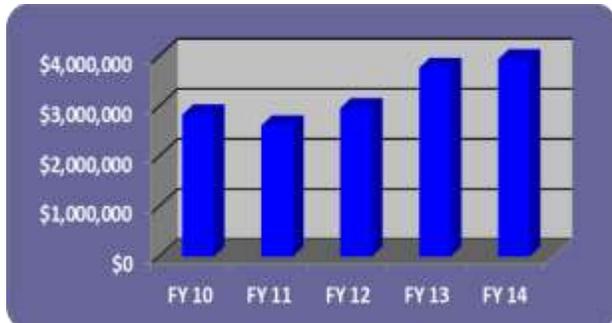
Budget estimate is based on anticipated violations. No estimate has been calculated at this time.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 10 | \$2,838,464 | |
| FY 11 | \$2,621,822 | (7.63%) |
| FY 12 | \$2,966,596 | 13.15% |
| FY 13* | \$3,773,587 | 27.20% |
| FY 14** | \$3,946,271 | 4.58% |

* Estimated
 ** Estimated

History of Red Light Violation Revenue to the General Fund



Discussion

City Council approved the Red-Light Camera Enforcement Program on May 23, 2007. The City entered into an agreement with American Traffic Solutions, Inc. to administer the program. The first five cameras became operational in January 2009; however, fines were not collected until mid-February so that there could be a warning period. Two new cameras were installed in summer 2009.

In FY-10, the State Legislature adopted a statewide Red Light Camera Bill. They raised rates but cut the amount the City receives. This program began July 1, 2010. The City is currently adding an additional 18 camera locations for FY-11. Appeals/disputes are now handled by the County Court.

State Fine:

Red Light Camera Violation \$158.00

Certificate of Re-Occupancy Fee

Revenue Description

As part of the City's code enforcement services, City Council established a program of inspection upon the sale of a residence. Prior to closing, a buyer must get a Certificate of Re-Occupancy.

In order to receive the certificate, a home buyer must make application to the Code Compliance Division to have the home inspected prior to the closing. The purpose of the inspection will be to verify that there are no outstanding zoning, use or setback violations on the property.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter - Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2009-004-176

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-322

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Payment upon application.

Basis for Budget Estimate

Historical receipts.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 11 | \$126,602 | |
| FY 12 | \$174,028 | 37.46% |
| FY 13* | \$170,000 | (2.31%) |
| FY 14** | \$190,000 | 11.76% |

* Estimated
** Budgeted

History of THE Certificate of Re-Occupancy Fee in the General Fund



Discussion

In 2009, the City Council received many horror stories about foreclosed homes and their physical condition and continuing violations. A concern was expressed that people were continuing to carry r, violations that existed on the property.

As a result, the City Council implemented a Certificate of Occupancy Certificate program requiring all home for sale, have a City-issued certificate prior to closing.

FEES

| | |
|---------------------------|----------|
| Regular Application Fee | \$150.00 |
| Expedited Application Fee | \$225.00 |
| Conditional Re-Occupancy | \$206.00 |
| Re-Inspection Fee | \$26.00 |

Slot Machine Revenues

Revenue Description

This revenue results from an agreement between the City of Miami Gardens and Calder Race Course. On January 29, 2008, voters did, in fact, approve the addition of slot machines at the County’s three pari-mutuel site, one of which is Calder Race Course in the City of Miami Gardens.

Legal Basis for Revenue

Florida Constitution, Article X, Section 23
Florida Statutes Chapter 550, 849.16
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Resolution 2007-181-687

Special Requirements: None.

Fund/Account Number: General Fund
01-00-00-369-400-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

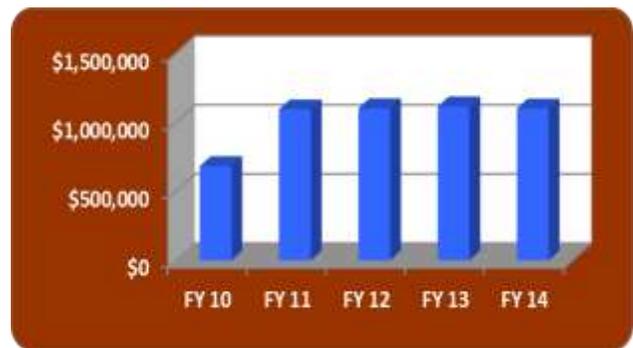
Compensation to the City consists of a payment of 1.5% of the Gross Slot Revenues generated at Calder on the first \$250 million and 2.5% for all revenue in excess of \$250,000,000.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 10 | \$682,636 | |
| FY 11 | \$1,093,385 | 60.17% |
| FY 12 | \$1,100,959 | 0.69% |
| FY 13* | \$1,113,432 | 1.13% |
| FY 14** | \$1,100,000 | (1.21%) |

* Estimated
** Budgeted

History of Slot Machine Revenue to the General Fund



Discussion

Although the referendum was approved on January 29, 2008, by the voters of Miami-Dade County. Construction on the casino began in mid-2009 and is expected to be completed by Super Bowl Sunday in 2010. The City received partial-year revenue in FY-2010. The City also receives a small pari-mutuel tax

from Calder for each day of active horse racing. This amounts to approximately \$15,000 per year.

Towing Franchise Fee

Revenue Description

This revenue results from towing of private vehicles due to an accident or code enforcement. The fee is paid by the City's contracted two firm.

Legal Basis for Revenue

Florida Constitution, Article X, Section 23
 Florida Statutes Chapter 550, 849.16
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Resolution 2007-181-687
 City of Miami Gardens Ordinance 2008-08-144

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-323-401-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

History of collections.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 10 | \$41,865 | |
| FY 11 | \$34,770 | (16.95%) |
| FY 12 | \$150,000 | 331.41% |
| FY 13* | \$150,000 | 0.00% |
| FY 14** | \$150,000 | 0.00% |

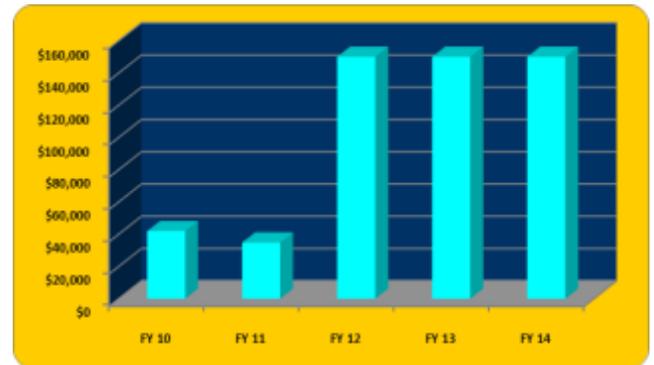
* Estimated

** Budgeted

Discussion

When the City initiated its police department, there came a need to occasionally tow vehicles from crash scenes. The City contracted with a local towing company for this service. The City was paid a set amount per tow, The City's Code Enforcement also uses this service for junk and abandoned vehicles. In FY-12, the City re-bid the franchise and settled for a flat yearly fee of \$150,000.

History of Towing Franchise Revenue



FEES

The City charges a flat fess of \$150,000 per year for the exclusive franchise.

Bonds and Capital Lease Proceeds

Revenue Description

Periodically, the City issue debt in order to finance its vehicle and major equipment purchase. Generally the proceeds of these debt issues are placed in the General Fund which in turn, purchases the vehicles and equipment for the using departments. In the subsequent years following the issue (or capital lease), the repayment or debt services, is budgeted in the Debt Service Fund.

This revenue item reflects the direct proceeds from such bond issue or capital lease-purchases, whether issued in during the year or carried over from prior years as unspent proceeds.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-384-000-00

Use of Revenue

All Funds. Purchase vehicles and equipment and pay Debt Service.

Method or Frequency of Payment

The City's Finance Department transfers total prior to the debt service payment date.

Basis for Budget Estimate

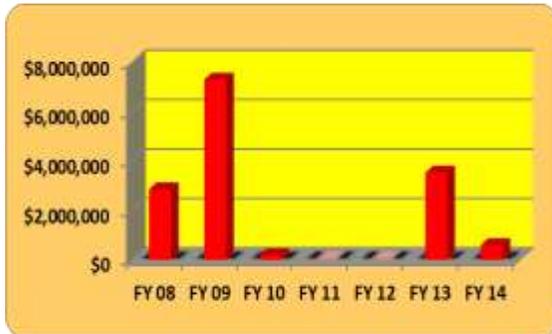
Estimate for the budget is based on actual debt service schedule and the police department’s prorated share of the total debt service.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 08 | \$2,854,370 | |
| FY 09 | \$7,300,000 | 155.75% |
| FY 10 | \$185,300 | (97.46)% |
| FY 11 | \$0 | (100%) |
| FY 12 | \$0 | 0.00% |
| FY 13* | \$3,531,660 | 100.00% |
| FY 14** | \$600,000 | 100.00% |

*Estimated
** Budgeted

History of Bond Proceeds Available in the General Fund



Discussion

Generally, the City uses short-term debt (5 years) to finance the purchase of its vehicles and major equipment. This allows the City to evenly spread out the impact of major capital items so as to not distort the revenue or expenditure needs in any particular year.

A \$3.2 million bond issue/capital lease is budgeted for FY-13 to replace police vehicles and other equipment

Sale of Assets

Revenue Description

From time to time, the City has pieces of equipment that no longer serves its purpose or which has come to the end of its useful life. This includes vehicles, computers, furniture, and other such items. The City generally sells these at public auction over the internet.

Some unique item may be sold on site with bidders invited to make an offer.

Legal Basis for Revenue

Florida Constitution, Article X, Section 23
Florida Statutes Chapter 550, 849.16
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Resolution 2007-181-687

Special Requirements: None.

Fund/Account #: GF: 01-00-00-364-000-00

Use of Revenue: General Fund, unrestricted.

Method/Frequency of Payment: Occasional.

Basis for Budget Estimate: Historic trends.

Collection History

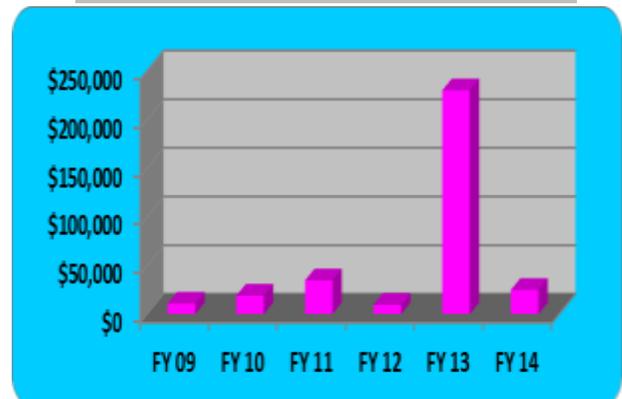
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$10,875 | |
| FY 10 | \$19,079 | 75.44% |
| FY 11 | \$34,658 | 81.66% |
| FY 12 | \$9,758 | (71.84)% |
| FY 13* | \$230,105 | 2258.12% |
| FY 14** | \$25,000 | (89.14)% |

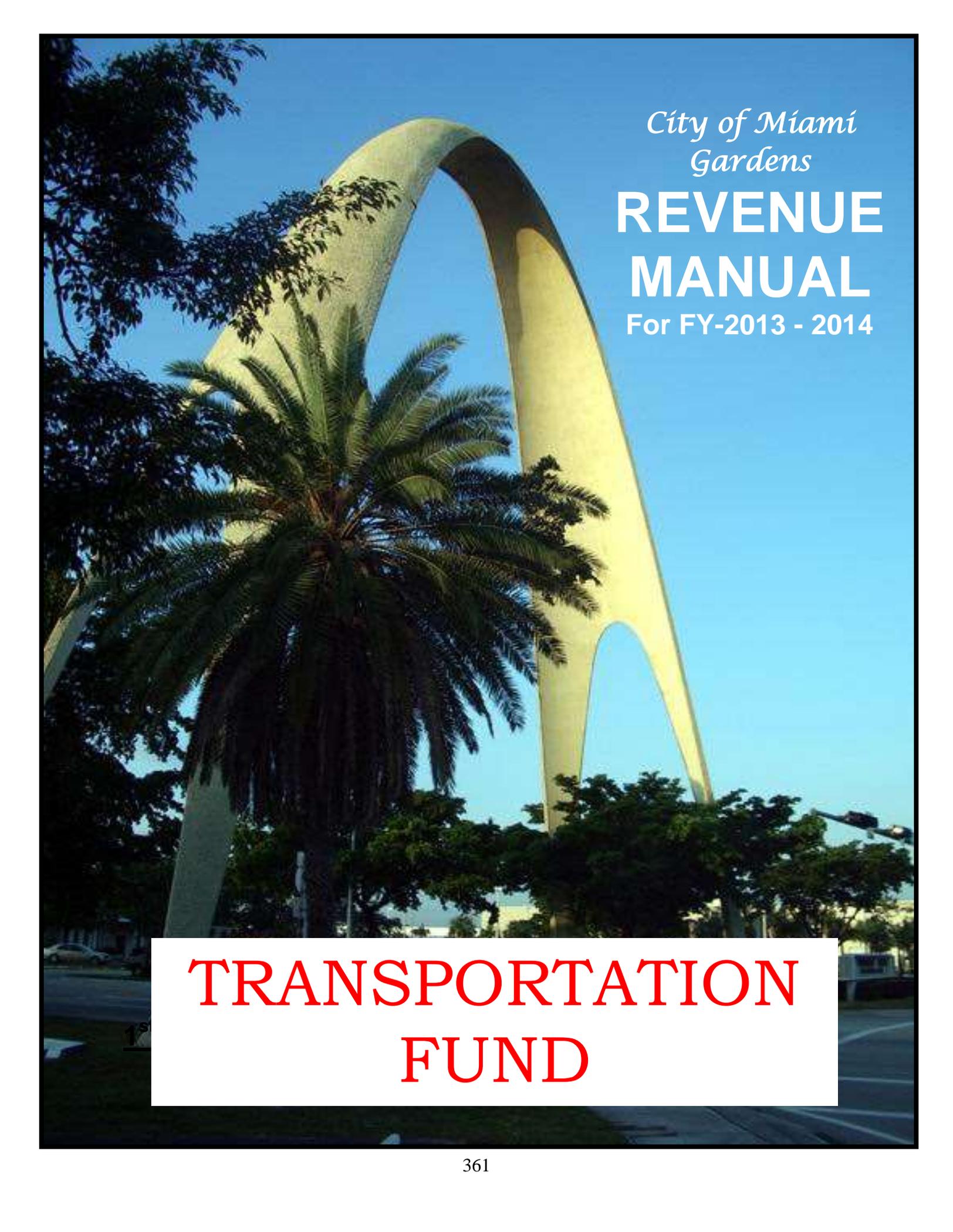
*Estimated
** Budgeted

Discussion

This revenue results from the direct sale of non-real estate assets such as old vehicles, computers, furniture and other old items beyond their useful life. This revenue has increased significantly as the City’s once new equipment has aged. FY-13 increase is attributed to sales of old police vehicles.

History of Sale of Assets Revenue in the General Fund





*City of Miami
Gardens*

REVENUE MANUAL

For FY-2013 - 2014

TRANSPORTATION FUND

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.

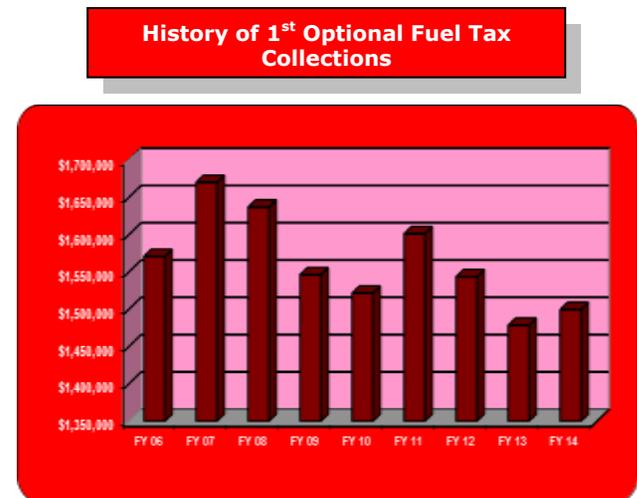
Collection History

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% increase/ (Decrease)</u> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$1,571,138 | |
| FY 07 | \$1,670,304 | 6.3% |
| FY 08 | \$1,637,145 | (1.98%) |
| FY 09 | \$1,546,630 | (5.52%) |
| FY 10 | \$1,521,890 | (1.6%) |
| FY 11 | \$1,601,604 | 5.24% |
| FY 12 | \$1,543,881 | (3.60%) |
| FY 13* | \$1,478,805 | (4.22%) |
| FY 14** | \$1,500,000 | 1.43% |

* Estimated
 ** Budgeted

Discussion

This is the largest revenue source for the City's Transportation Fund. It has been a steady revenue with consistent growth until FY 09 with economy changes and higher gas prices that reduced the consumption.



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 : TF: 10-00-00-312-420-00

Use of Revenue

For Capital Improvements according to the Comprehensive Plan.

Method/Frequency of Payment

Motor fuel wholesale distributors collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives distribution monthly by EFT.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

Collection History

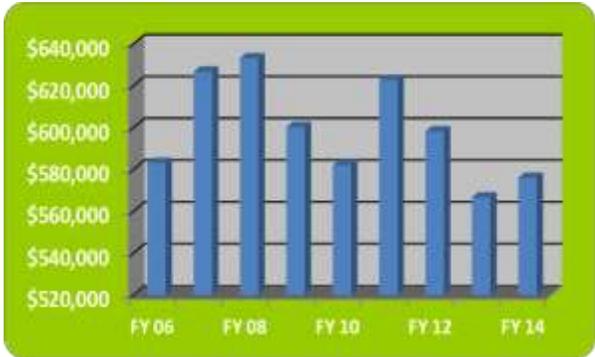
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 05 | \$588,221 | |
| FY 06 | \$583,103 | (0.9%) |
| FY 07 | \$626,803 | 7.5% |
| FY 08 | \$633,247 | 1.03% |
| FY 09 | \$600,345 | (5.2%) |
| FY 10 | \$582,080 | (3.04%) |
| FY 11 | \$622,828 | 7.00% |
| FY 12 | \$598,259 | (3.94%) |
| FY 13* | \$566,680 | (5.28%) |
| FY 14** | \$576,000 | 1.64% |

*Estimated
 ** Budgeted

Discussion

This is the third largest revenue source for the City's Transportation Fund. It has been steady revenue with consistent growth until economy changes and higher gas prices affect the revenue.

History of 2nd Optional Fuel Tax Collections



State Revenue Sharing

Revenue Description

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

- Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;
- Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);
- Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;
- Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than \$6,000;
- Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;
- Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;

- Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S. to recover somewhat for FY-12 based on the collection rate during the last 3 months of FY-11.

Legal Basis for Revenue

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132, 92-184, 92-319, 93-233, 93-71, 94-2, 94-146, 94-218, 94-353, 95-417.

Florida Statutes §218.23

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

For FY 2010, 29.4% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 70.6% in the General Fund as general revenue.

Transportation Fund
10-00-00-335-120-00

Use of Revenue

Transportation Fund, unrestricted.

Method/Frequency of Payment

Revenue is received form the State on a monthly basis.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. The City historically has received 1% to 2% more than State estimates.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 05 | \$1,089,428 | |
| FY 06 | \$1,478,690 | 35.7% |
| FY 07 | \$1,063,708 | -28.1% |
| FY 08 | \$993,768 | (6.5%) |
| FY 09 | \$920,340 | (7.47%) |
| FY 10 | \$915,413 | (0.54%) |
| FY 11 | \$924,622 | 1.01% |
| FY 12 | \$932,406 | 0.84% |
| FY 13* | \$919,472 | (1.39%) |
| FY 14** | \$1,011,927 | 10.06% |

* Estimate
** Budgeted

Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It has show a steady decrease of the past several years due to deteriorating economic conditions, but is expected

History of State Revenue Sharing Collections



Public Works Permit Fees

Revenue Description

Revenue is derived from fees charged for permits for various projects affecting public roadways, right-of-ways, and easements. These include: Land Clearing Permit, Land Excavation Permit, Land Filling Permit, Road Cut or Jack & Bore, Driveway Permits, Vacation of Easements.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

Miami Dade County Code Sec. 8CC-10.

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: TF: 10-00-00-322-002-00

Use of Revenue: Transportation Fund, unrestricted.

Method/Frequency of Payment

Revenue is collected upon application for a permit.

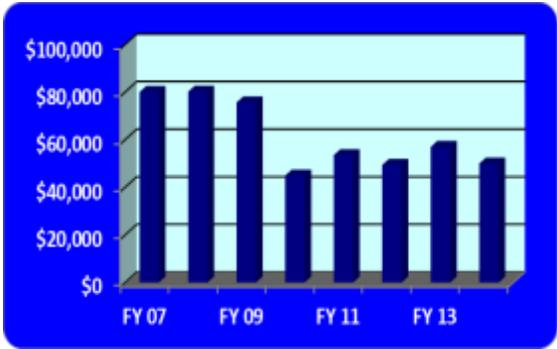
Basis for Budget Estimate: History

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$80,029 | |
| FY 08 | \$80,157 | 0.16% |
| FY 09 | \$75,680 | (5.59%) |
| FY 10 | \$44,939 | (40.62%) |
| FY 11 | \$53,488 | 19.02% |
| FY 12 | \$49,408 | (7.63%) |
| FY 13* | \$57,000 | 15.37% |
| FY 14** | \$50,000 | (12.28%) |

* Estimated
** Budgeted

History of Public Works Fee Collections



Discussion

Public Works began processing permits for the above activities in FY-07. Activity somewhat mirrors general building permits. Revenue for permits declined significantly in FY-10; however, with known projects in line for FY-11, revenue is expected to climb. FY 12 also reflected a decline with slight growth for FY 13.

Fee Schedule

Fees for public works construction, under permit issued by Public Works Department, in canal, road and street rights-of-way, and in rights-of-way of canals, roads and streets located within the City, and for paving and drainage on private roads and parking lots in the City are as follows.

A. Fees for public works construction, under permit issued by the Public Works Department, in canal, road and street right-of-way, and utility or other easements in the City, to include paving and drainage on private roads and parking lots.

1. For installation or repair of sanitary and storm sewer, water lines, gas lines, buried electric, telephone, CATV or other underground utilities:
 - For 100 linear feet or less.....\$ 175.00
 - For each additional 100linear feet or fraction thereof.....55.00
2. For exfiltration drains consisting of catch basins, exfiltration trench, or slab cover ex-trench:
 - For Sewerline lining per linear foot.....\$ 10.00
 - For each 100 linear feet or
 - Fraction thereof.....\$ 155.00
3. For installation of poles or down guys for overhead utilities:

- For each pole or down guy.....\$ 100.00

4. For construction or replacement of side walk, curbs and gutters:

- For 100 linear feet or less.....\$160.00
- For each additional 100 linear feet or fraction thereof.....\$75.00

5. For construction of asphalt or concrete driveways:

a) For driveway width of 20 feet or less consisting of 1 or 2 drives, including private property.....\$60.00

b) For driveway width greater than 20 feet, but not greater than 40feet, consisting of 1 or more drive approaches, including private property.....\$125.00

c) For approaches only consisting of 1 or 2 drives).....\$ 60.00

d) For driveway with greater than 40 feet (each driveway).....\$180.00

e) For construction of stamped concrete driveways (liability release must be signed by homeowner prior to permit being issued):
For each driveway (20ft. max)\$100.00

f) For construction of brick pavers driveways (Recorded Covenant of Construction must be on file prior to permit being issued)
For each drive (20 ft. max)\$100.00

6. Water and Sewer Connection.....\$105.00

7. Paving and Drainage (One Time only fee paid at initial of paving plans)
A. Review of plans for paving and drainage.....\$1,050

8. For construction of streets pavements, including paving of parkways and shoulders:

- One lane or two lane pavements (width of pavement being 0 to 24 feet):
 - a) For 100 linear feet.....\$400.00
 - b) For each additional 100 linear feet or fraction thereof..... \$100.00

- Three or more lanes of pavement (aggregate width greater than 24 feet):
 - a) For 100 linear feet or less.....\$360.00
 - b) For each additional 100 linear feet or fraction thereof.....\$120.00
- Note: Fees for paving of parkways and shoulders will be priced the same as those charged for street paving.
9. For the installation of embankment and/or subgrade material in dedicated or zoned right-of-way, excluding base rock and asphalt:
 - For 100 linear feet or less.....\$120.00
 - For each additional 100 linear feet or fraction thereof.....\$35.00
 10. For construction of curb separators:
 - For 100 linear feet or less.....\$60.00
 - For each additional 100 linear feet or fraction thereof.....\$20.00
 11. For erection of street name signs, traffic or directional signs, etc:
 - For each sign.....\$20.00
 12. For construction of bridges:
 - a) For bridge roadway are of 1,000 square feet or less.....\$1,200.00
 - b) For each additional 100 sq. feet of fraction thereof...\$245.00
 13. For installation of permanent type traffic barricades, guardrails or guide posts:
 - For each additional 100 linear feet or fraction thereof.....\$90.00
 14. For construction of street or driveway culvert:
 - For each additional 100 linear feet or fraction thereof.....\$120.00
 15. Installation of culvert pipe to enclose existing drainage ditch or canal:
 - For each additional 100 linear feet or fraction thereof.....\$180.00
16. Installation of new traffic signals (include signals, poles and all incidental wiring and interconnects):
 - For each intersection.....\$1,800.00 (50% of this fee shall be paid at time of application for plan review. This up-front fee shall be applied to the all permit fee if the permit is issued within one year of plan approval).
 17. For upgrade or modification of existing traffic signals (includes signals, poles, and Incidental wiring and interconnects):
 - For each intersection.....\$1,200.00 (50% of this fee shall be paid at time of application for plan review. This up-front fee shall be applied to the all permit fee if the permit is issued within one year of plan approval).
 18. For resurfacing, waterproofing, or seal coating in public right-of-way (does not apply to private homeowners):
 - For each 1000 square feet or fraction thereof.....\$30.00
 19. For installation of bus shelter:
 - For each shelter.....\$120.00
- B. Fees for placement of a newspaper or storage rack under permit issued by the Public Works Department, in the public right-of-way in the City, but excluding right-of-way for roads which are maintained by the State of Florida or Dade County.
1. For placement of a newspaper or newspaper to include inspection by the Public Works inspector.....\$40.00
 2. Annual renewal fee per each newspaper or newspaper storage rack..... \$20.00
 3. Fee for removal, storage, and disposal per each newspaper or newspaper storage rack..... \$130.00

- 4. Re-inspection fee.....\$30.00
- C. Fees for paving and drainage on private property are fixed as follows (private street pavement, drainage and curb shall be the same as listed in (A) above):
 - 1. Pavement (other than street pavement):
 - For each 1000 square feet or fraction thereof.....\$30.00
- D. Special Projects:

A fee equal to actual staff time and related costs shall be assessed for special projects requiring research by the Department in order to answer question proposed by property owners, homeowner's associations, developers, attorneys, realtors, contractors, or municipalities, etc., in connection with:

 - (a) the use , restriction, re-subdivision, and development of properties, including right-of-way and easements;
 - (b) the requirements and fees for permitting, planning, bonding, licensing, impact fees, concurrency, road engineering and/or construction, etc; and/or
 - (c) the determination of any existing violations on the property through a review of department's records. Such special fees will only be levied for requests outside the scope of normal department work. A minimum \$55.00 shall be charged.

A fee equal to \$2.00 per page shall be assessed for pre-programmed computer reports on Department records. The minimum fee will be \$15.00.
- E. Review – Fence in Right-of-Way
Review of application for permission to fence within right-of-way.....\$ 600.00
- F. Public Works Construction Projects completed by Contractor to be Inspected..... \$525.00 flat fee per project.
- G. Tree Planting Fees (Planting Trees in the Right Place in the ROW - Inspection.....\$20.00

General Information on Special Fees, Refunds, Extensions and Cancellations

A. PENALTY FEES

When work for which a permit is required is commenced prior to obtaining a permit a penalty fee will be imposed. **THE PENALTY FEE WILL BE \$123.00 PLUS DOUBLE THE ORIGINAL PERMIT FEE.**

- B. Failure of owner-builder or contractor to obtain permit.....\$525.00

- C. Failure to display permit card.....\$105.00
- D. Failure to obtain required inspection.....\$525.00
- E. Failure to properly guard and protect an excavation.....\$525.00
- F. Unlawfully making an excavation which endangers adjoining property, buildings,\$1,050.00 Right-of-Way or is a menace to public health or safety.
- G. Failure to remove debris, equipment, materials or sheds on the Right-of-Way.....\$ 210.00
- H. EXTENSION OF PERMIT

A permit may be extended for a period of up to, but not more than one year, from the expiration date of the original permit, provided the Permit Section of the Public Works Department is notified prior to the expiration of the permit. If the permit is allowed to expire without requesting an extension, a new permit will be required, including appropriate fee, for the remainder of the uncompleted work.

A fee of \$73.65 shall be paid by the permit holder who submits a written request for a permit extension.

I. FINAL INSPECTION REQUESTED AFTER EXPIRATION OF PERMIT

A fee of \$120.00 will be assessed when a final inspection is required after a permit's expiration date.

J. LOST PLANS FEE

When a permitted set of plans for all type of projects are lost by the applicants, owner, contractor, or any other representative of the projects, a recertification fee will be required to review, stamp and approve a new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus \$30.00 original public works permit fee.

K. LOST CARD PERMIT FEE

After a permit has been issued, if the permit inspection card has been lost, the applicant will be required to pay a charge of \$35.00.

L. Plan Review Minimums to include DRC (Development Review Committee) Plan Review

- A. Single Discipline Review.....\$ 80
- B. Multiple Discipline Review.....\$ 210

L. INSPECTIONS / PLAN REVIEWS REQUIRED OVERTIME:

Charges for construction inspections or plan review, which are requested in advance and

require overtime, will be a rate of \$92.00 per hour and \$147.00 per hour on a holiday. Fees are over and above the original permit fee.

Notary public service – per document (City business)\$ 1.00
Notary public service – per document (Non-City business)\$ 5.00

M. RE-INSPECTION FEE

Work should be complete and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to Code or the approved drawings, a re-inspection will be necessary. With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation.
\$76.00 per re-inspection

S. TECHNOLOGY AND TRAINING FEE

A technology and training fee of 15% of the total Public Works permit fee shall be assessed to each permit to enhance the City’s ability to provide state-of-the-art technology to its Public Works Department customers.

N. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE TO INCLUDE DRY RUNS OR ANY OTHER PALN REVIEW REQUEST

The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure. The invoice will consist of actual labor cost, including any and all fringe benefit costs the Department is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Public Works Department and/or the Finance Section on a yearly basis.

T. REVISIONS

A fee of \$72.20 per hour for a minimum of one (1) hour will be applied for revisions (new constructions, commercial, water and sewer lines, paving and drainage).
A fee of \$25.00 will be applied to each request for a driveway permit.

U. AMENDMENTS TO PUBLIC WORKS PERMIT FEE SCHEDULE

All public works permits fees shall be increased by 5% annually effective October 1 of each fiscal year.

O. RIGHT-OF-WAY IMPROVEMENT BOND FEES

- 1. Right-of-Way Project Bonding (fees required when bond documentation is submitted)
 - A. Initial Submittal and review of Agreement and Letter of Credit)..... \$ 210
 - B. Review of Agreement and Letter of Credit....\$ 55
 - C. Processing the reduction of bond amount.....\$ 105

P. Drainage/Paving Consulting Plan Review Fees.....Min.\$265

Note: Fees may vary depending on plan review time

Q. CHANGE OF CONTRACTOR OR QUALIFIER

Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of \$114.00 to cover the cost of transferring the data from the original permit to the second permit.

R. COPIES OF DEPARTMENTAL RECORDS

Plan reproductions from microfilm – per sheet\$ 6.00
Reproduced records – per page\$ 0.15
Double sided copies – per page.\$ 0.25
Certified copies – per page..\$ 1.00

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.

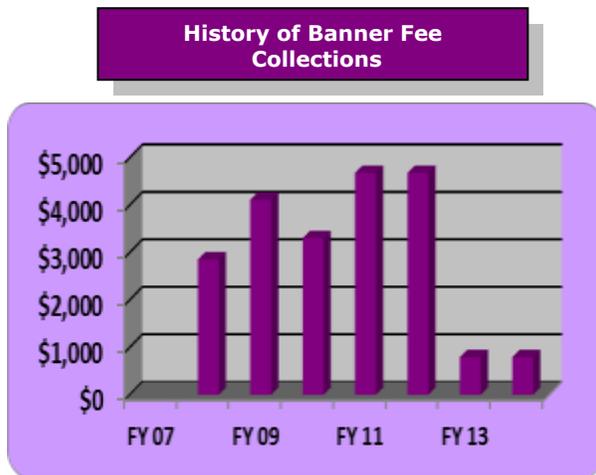
Collection History

| Fiscal Year | Amount | % increase/ (Decrease) |
|--------------------|---------------|-------------------------------|
| FY 07 | \$0 | |
| FY 08 | \$2,850 | n/a |
| FY 09 | \$4,110 | 44.2% |
| FY 10 | \$3,300 | (19.71%) |
| FY 11 | \$4,675 | 41.67% |
| FY 12 | \$4,675 | 0.00% |
| FY 13* | \$790 | (83.10%) |
| FY 14** | \$790 | 0.00% |

* Estimated
**Budgeted

Discussion

This is a minor revenue source to compensate the City for tracking signs in the City and for the use of the public right-of-way. Usage of the sign slots declined drastically when the City imposed the fee in FY-06. Currently the City is the primary user of the slots for its holiday displays and other special events.



BANNER FEES

1. Fees: City Ordinance #2005-07-45
 - A. Basic approval fee: \$50.00
 - B. Per banner fees:
 - \$10.00 – nonprofits events to be held in the City
 - \$50.00 – profit events to be held in the City
 - \$20.00 – nonprofit events to be held out of the City
 - \$75.00 – for profit events to be held out of the City

2. Regulations:

- A. Banners may only be displayed for a period of up to 30 days, unless the City Manager or his designee grants an extension, in writing.
- B. If a banner(s) is not removed by the applicant within the aforementioned 30 day time period, the City shall have the right to assess a fine of \$10.00 per day, per banner. The failure of an applicant to remove a banner(s) in the specified time may also subject the applicant to forfeiting the right to erect banners in the City in the future.
- C. Banners shall be used solely for the purpose of promoting public events, seasonal decorations or holidays, and for no other purpose.
- D. The events for which the banner is to be displayed shall be of a City or County-wide, public nature and shall have no commercial advertising except for the name and/or logo of the event or sponsor, which shall not exceed in area 20% of the banner face.

3. Other requirement:

- A. Applicant must provide an emergency contact.
- B. Banners placed on FDOT Right-of-Way must have approvals from FDOT and adhere to their regulations (Florida Statute 337.407 -- Regulation of signs and lights within rights-of-way).
- C. The City assumes no liability by the issuance of this permit. The applicant is responsible to see to the safe erection, operation, and removal of the banner.
- D. Applicants shall be responsible for the observance of all necessary safety precautions in the construction, erection and removal of flags and/or banners.

Grants and Donations

Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the Transportation Fund are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account #: TF 10-00-00-389-400-00

Use of Revenue

Transportation Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

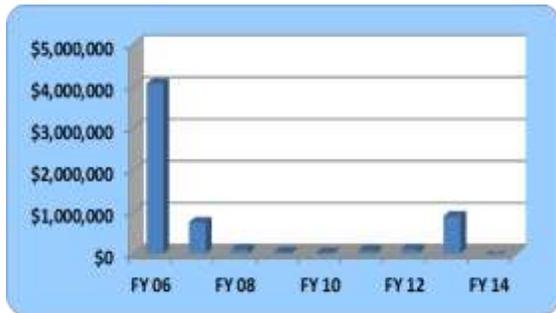
Estimate f is based on approved grant awards.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$4,065,829 | |
| FY 07 | \$751,242 | (81.5%) |
| FY 08 | \$110,408 | (85.3%) |
| FY 09 | \$39,671 | (64.06%) |
| FY 10 | \$26,687 | (32.73%) |
| FY 11 | \$85,128 | 218.99% |
| FY 12 | \$1,014,864 | 1092.16% |
| FY 13* | \$0 | (100%) |
| FY 14** | \$0 | (100%) |

* Estimated
** Budgeted

History of Grants and Donations Revenue to the Transportation Fund



Discussion

Generally, grants for the Transportation Fund are received by the CIP Fund. Only operating grants are accounted for here. These include equipments grants and program grants received by Keep Miami Gardens Beautiful. The spikes in FY-06/07 were a result of Hurricane Wilma Reimbursement grants.

Stormwater Management Overhead Charge

Revenue Description

While the employees, projects and operational expenditures of the City's Stormwater Utility are paid directly from Stormwater Utility Fund accounts, it is the Transportation Fund that is responsible for the day-to-

operation of the Stormwater Utility's activities. 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 #: TF - 10-00-00-381-029-41

Use of Revenue

Transportation Fund. Unrestricted.

Method/Frequency of Payment

Budgeted amount is transferred 1/12th monthly from the Stormwater Utility to the Transportation Fund.

Basis for Budget Estimate

Estimate for the budget is based total operational expenditures in the Stormwater Utility Fund.

Collection History

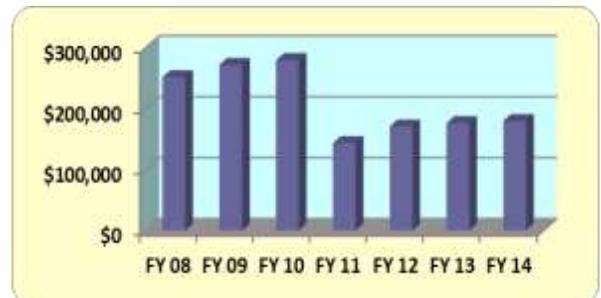
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$272,286 | |
| FY 10 | \$280,000 | 2.83% |
| FY 11 | \$143,730 | (48.67%) |
| FY 12 | \$171,273 | 19.16% |
| FY 13* | \$176,724 | 3.18% |
| FY 14** | \$180,258 | 2.00% |

* Estimated
** Budgeted

Discussion

FY-08 was the first full year of the City's Stormwater Utility's operations and the first year of the administrative management charge. The fee is based on 2 1/2% of the Stormwater operating expenses.

History of Stormwater Management Fee to the Transportation Fund



Interest Income

Revenue Description

Generally, the City deposits its revenues in a general operations account at its authorized depository. These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Since the City received the CITT settlement in FY 2012, it is projected that interests will be allocated for FY 2013.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements:

None.

Fund/Account Number:

Transportation Fund
 10-00-00-361-100-00

Use of Revenue:

Transportation Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the Transportation Fund on a monthly basis in proportion to their participation in pooled cash.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 11 | \$0 | |
| FY 12 | \$0 | 0.0% |
| FY 13* | \$5,000 | 100% |
| FY 14** | \$5,000 | 0% |

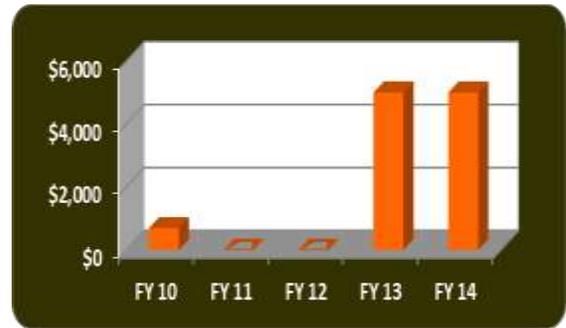
* Estimated

** Budgeted

Discussion

Historically, all city interest earned was received by the General Fund; however, in FY-10, interest receipts were allocated to the earning fund. FY 13 increase is attributed to CITT settlement.

History of Interest Revenue to the Transportation Fund



FDOT Landscaping Agreement

Revenue Description

As part of the City's overall beautification program, the City requested of FDOT the task of maintaining state road medians within the City. This has allowed the City to upgrade the planting in these medians and swales. The agreement calls for the State to pay the City each year the same amount it would have paid a private contractor to maintain these medians.

The actual cost of upkeep of these medians is significantly higher as the City has added water and thousands of plants.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4
 City of Miami Gardens JPA Agreement with FDOT.

Special Requirements

None.

Fund/Account Number

Transportation Fund
 10-00-00-334-390-00

Use of Revenue

Transportation Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the Transportation Fund on a monthly basis in proportion to their participation in pooled cash.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$31,356 | |
| FY 10 | \$31,357 | 0% |
| FY 11 | \$31,356 | 0% |
| FY 12 | \$23,518 | (25.00%) |
| FY 13* | \$35,000 | 48.82% |
| FY 14** | \$35,000 | 0.00% |

* Estimated
** Budgeted

Discussion

This is the yearly payment from the Florida Department of Transportation to cover the cost of maintaining the medians on state roads within the City (SR-7, NW 183rd Street and NW 27th Avenue). The amount is far less than the actual cost. The rate will be adjusted by District #6 DOT after it awards its yearly median maintenance bid.

N/a. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit.

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$995,259 | |
| FY 07 | \$500,211 | (49.74%) |
| FY 08 | \$1,012,589 | 102.43% |
| FY 09 | \$518,121 | (48.83%) |
| FY 10 | \$2,625 | (99.49%) |
| FY 11 | \$7,183 | 173.64% |
| FY 12 | \$3,459,596 | 48063.66% |
| FY 13* | 3,624,494 | 4.77% |
| FY 14** | \$4,313,507 | 19.01% |

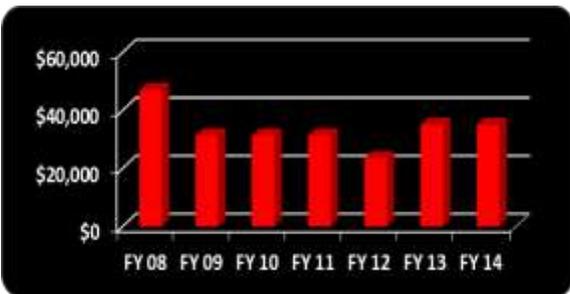
* Estimated
** Budgeted

Discussion

Each year, the City budgets its entire fund balance in all of its operating funds. In the first two years of the Transportation Fund, the fund balance reserve grew; however, largely as a result of Hurricane Wilma, the reserve declined significantly. It is estimated that the total of un-reimbursed expenses for the Hurricane were in excess of \$800,000. Additional decline is due to several special projects which have required additional funds to complete. The largest of these was the NW 27th Ave, Beautification Program done in conjunction with the Super Bowl in 2007. For the first time in FY-09, FY-10 and again in FY-11 the Fund needed a small subsidy from the General Fund to balance; though in the former two years, it was not used as funds remained at year-end. This was due largely to the decline in State Revenue Sharing receipts.

As the economy picks up, this should no longer be necessary. The County is now planning on giving the City its fair share of the 1/2 cent sales tax for transportation. If we receive this \$3.5 million per year, the fund will once again be able to maintain an appropriate reserve.

History of DOT Median Maintenance Revenue



Other Non-Operating (Undesignated Fund Balance)

Revenue Description

It is the City's policy to budget the fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

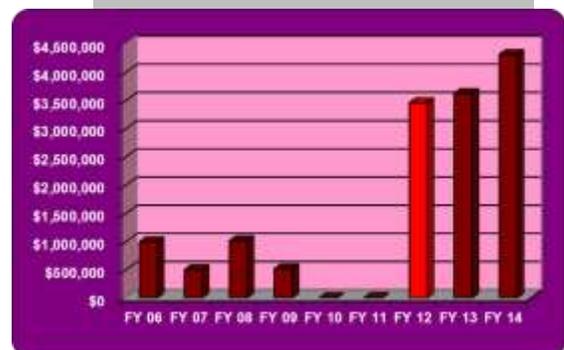
Special Requirements: None.

Fund/Account Number: Transportation Fund 10-00-00-389-900-00

Use of Revenue: Transportation Fund. Unrestricted.

Method/Frequency of Payment

History of Budgeted Fund Balance Reserve in the Transportation Fund



1/2 Cent Sales Tax Surcharge

of the fiscal year. Funds have not been included in the budget as the settlement has not been approved by all involved.

Revenue Description

In 2002, Miami-Dade County held a referendum to raise the general sales tax by ½ cent and to dedicate this additional revenue to funding transportation needs. As part of the process, the County entered into agreements with all then existing cities to share this revenue if it passed. The County would keep 80% and the cities would share 20%. Even though the original resolution establishing this arrangement stated that if new cities came along, they would negotiate with the County for their proportionate share. Three cities have incorporated since that date and the County has refused to negotiate in good faith with any of them (Miami Gardens, Doral and Cutler Bay).

Revenue received under this tax must be used by the cities for transportation purposes only. At least 20% must be used for transit-related purposes and the balance can be used for other transportation needs.

In FY-11, the City sued the County for these fund in FY 2012, the County settled with a payment of approximately \$10.2 million.

Legal Basis for Revenue

State Statute
Miami Dade Ordinance

Special Requirements

20% must be used for Transit-related expenditures and 80% must be used for other transportation-related expenses.

Fund/Account Number

Transportation Fund: None established

Use of Revenue: Transportation Fund.

Method/Frequency of Payment

Monthly from Miami-Dade County

Basis for Budget Estimate: County estimate.

Collection History

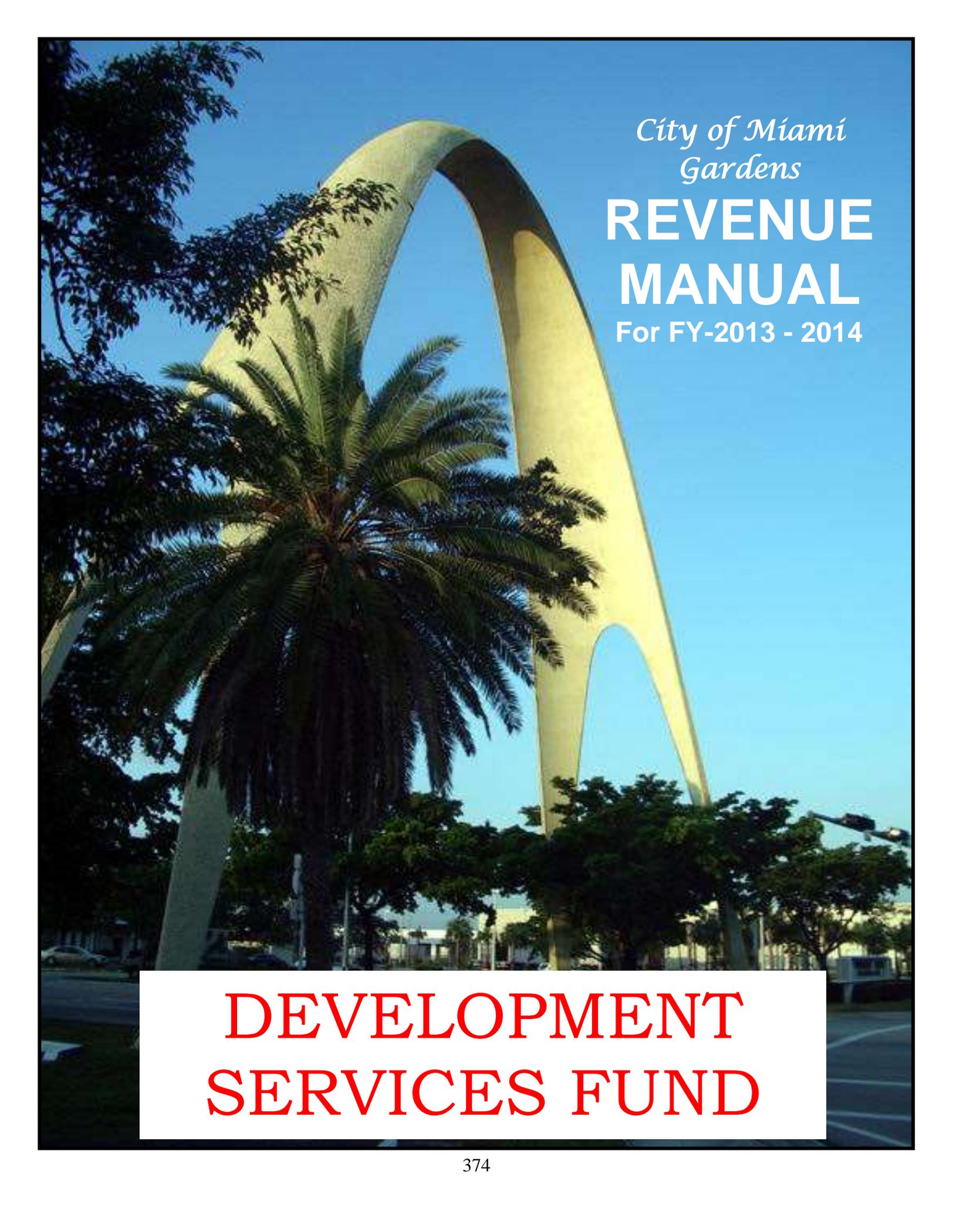
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|---------------------------|----------------------|--|
| FY 11 | 0 | |
| FY 12 | \$3,815,960 | 100.0% |
| FY 13* | \$3,689,793 | (3.31%) |
| FY 14** | \$3,689,793 | 0.00% |

*Estimated. Settlement proceeds

**Budget Pending settlement of lawsuit.

Discussion

With the election of a new County Mayor, it now appears that the County is ready to share this revenue with Miami Gardens. We will know something by November, 2010. Revenue would be retroactive to October 1, the beginning



*City of Miami
Gardens*

**REVENUE
MANUAL**
For FY-2013 - 2014

**DEVELOPMENT
SERVICES FUND**

Planning and Zoning Fees

Revenue Description

The City's Planning and Zoning Department assesses various fees for its services. These fees are designed to recover the cost of processing various land development activities.

Legal Basis for Revenue

Florida Statutes §166.231
 Miami Dade County Code Sec. 8CC-10.
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

Special Requirements: None.

Fund/Account Number

Development Services Fund
 10-00-00-322-000-00

Use of Revenue

Unrestricted.

Method/Frequency of Payment

Revenue is collected upon application for a permit or other requested activity.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis. This is adjusted by an estimate of new construction expected in the subsequent year.

Collection History

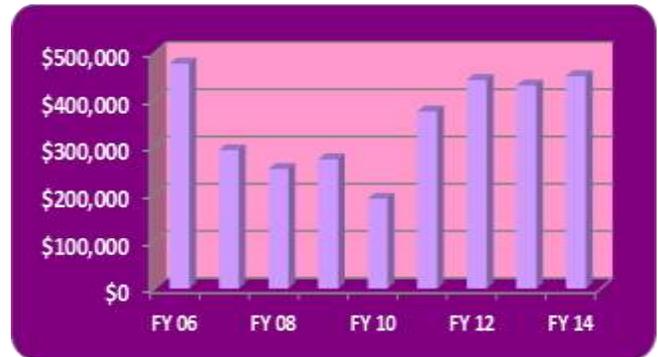
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$476,443 | |
| FY 07 | \$292,988 | (38.51%) |
| FY 08 | \$253,024 | (13.64%) |
| FY 09 | \$273,541 | 8.1% |
| FY 10 | \$190,058 | (30.52%) |
| FY 11 | \$375,001 | 97.31% |
| FY 12 | \$441,870 | 17.83% |
| FY 13* | \$430,000 | (2.69%) |
| FY 14** | \$450,000 | 4.65% |

*Estimated
 **Budget

Discussion

Prior to FY-05, all Planning and Zoning activity was handled by Miami-Dade County. FY-05 and FY-06 saw significant development activity which is reflected in the revenues. FY-07 thru FY-10 reflect the major downturn in development activity faced by all of South Florida. FY-11 is expected to reflect a moderate increase in development activity. FY 12 increase is attributed to permits issued for the City Hall project with FY-13 returning to normal activities.

History of Planning & Zoning Fee Collections



Fee Schedule

The Miami Gardens Planning and Zoning Department charges and collects fees for the items and rates listed in the following schedule:

I. TENTATIVE PLAT

A. Fee to accompany Tentative Plat application:
 1 -6 sites \$2,082.00
 *7 or more sites (base rate)..... \$2,082.00
 amount added to base rate for each site over 6 sites.... \$10.90*

B. Fee for resubmission of Tentative by same or new owner (revision).... \$684.00*

Additional Fee is required for sites added prior to the approval of the Tentative, base on the number of additional sites.

C. Fee for review of Tentative Plat, new owner application (no revision) ...\$468.00

D. Resubmission of Tentative due to non-compliance to Platting committee recommendations

Second resubmission of Tentative to non-compliance to Platting Committee recommendation..... \$1,000.00

E. Fee to request an extension of the original Tentative Plat Approval period determined by Chapters 28 & 33G of the Miami-Dade County Code

Before expiration of the approval period..... \$996.00*

After the expiration of the approval period \$1,932.00

II. WAIVER OF PLAT After approval of a Waiver of Plat, any change shall be submitted as new Waiver of Plat. If approved, the new submittal will nullify the previously approved Waiver of Plat.

A. Fee to accompany Waiver of Plat application (new application)..... \$2,082.00*

B. Revision of previously deferred Waiver of Plat to change parcels at owner's request (same or new owner) \$546.00

C. Review of Waiver of Plat, new owner application (no revision)..... \$468.00

D. Resubmission of Waiver of Plat due to non-compliance to Platting committee recommendations

Second resubmission of Tentative to non-compliance to Platting Committee recommendation..... \$1,000.00

III. WAIVER OF SUBDIVISION CODE REQUIREMENTS

A. Additional fee for review of Tentative Plat or Waiver of Plat which entails a request for a waiver of subdivision code requirements \$468.00

B. Fee for Request for waiver of Underground Ordinance \$156.000

C. Correspondence answering inquiries \$117.00

IV. PAVING AND DRAINAGE One time only flat fee paid at initial submittal of paving/drainage plans.

A. Fee for review of plans for paving and drainage..... \$1,000.00

VI. FINAL PLAT Final Plat fee to be paid at the time the Final Plat is submitted for review:

A. Fees for Final Plat (concurrency fee of 6.00% does not apply)

10 sites or less..... \$2,000.00

11 to 100 sites..... \$2,000.00

plus \$150.00 per site in excess of ten sites

101 or more sites.. \$15,500.00

plus \$120.00 with a maximum fee of \$25,000.00

B. Fee for reverting any previously recorded plat..... \$2,000.00

VI. RIGHT-OF-DEDICATION, ROAD CLOSING AND RELEASE OF RESERVATION

A. Fee for Right-of-WAY dedication..... \$300.00

B. Fee for release of reservation \$300.00

C. Road closing Petition

1. Fee for road closing process..... \$800.00

2. Fee for road closing petition processing will be 10% of the per square foot ad valorem tax assessed ;and value of the tax assessed land value of the property adjacent to the right-of-way being closed, or a fee of \$1,200.00, whichever it is greater. This fee may be waived by the City Council whenever it is deemed that it is in the best interest of the Public to do so. This fee does not apply where the road petition is required for approval of a new subdivision plat which the roads being closed are being replaced by other right-of-way dedicated by the said plat.

VII. PUBLIC WORKS ZONING HEARING REVIEW (FEE REQUIRED WHEN ZONING HEARING APPLICATION OR REVISION ARE SUBMITTED)

A. Fee to accompanying application for Zoning Hearing..... \$250.00

B. Fee to accompanying revise..... \$200.00

VIII. DECORATIVE WALL AND ENTRANCE FEATURE REVIEW

A. Fee to accompany Decorative Wall Plans for review..... \$200.00

B. Fee to accompany Entrance Feature Plans for review..... \$200.00

IX. BONDING (Fee required when bonding documentation is submitted)

A. Initial submittal and review of Agreement and Letter of Credit \$200.00

B. Review of corrected bonding documentation..... \$50.00

C. Processing the reduction of bond amount..... \$100.00

X. RESEARCH

A. Request for Land Development records must be submitted in writing with the minimum research hourly fee.

Minimum fee covering the first hour of research..... \$40.00

Additional research fee for each additional half hour..... \$20.00

Note: Additional fees assessed by D.E.R.M., pursuant to their fee schedule have been included and are indicated by an asterisk* Rev. - 10/01/2006

Planning and Zoning Fees for Building Permit Review

| Fee Code | Fee Description | Fee |
|-----------------------------------|--|-------------------------------------|
| BDZREV | Plan Revisions A fee of \$51.50 per hour for a minimum of one (1) hour will be applied for revisions. | \$51.50/hour, minimum one (1) hour. |
| IDENTIFIED IN EACH FEE DEFINITION | “Up-Front” Processing Fee 30 % of zoning permit fee | 30 % of zoning permit fee |
| BDZEXP | Expedite Building Plan Review | |
| | Residential | \$220.80 (first four hours) |
| | | \$ 55.20 (each additional hour) |
| | Commercial | \$470.40 (first four hours) |
| | | \$117.60 (each additional hour) |
| ze70 | Renewal of expired or abandoned plans in review shall be 50% of the original fee. | 50% of original fee |
| | Minimum Fee for Building Permit shall be applicable to all items in this section except as otherwise specified. (With the exception of fees associated with windows, trusses, doors, skylights and all required shop drawings which are already included in the basic building permit fee, this minimum fee does not apply to add-on building permit fees issued as supplementary to current outstanding permits for the same job.) | \$25.00 |
| BDZRES | NEW BUILDINGS AND/OR ADDITIONS – RESIDENTIAL | |
| | a. 0 – 300 S/F | \$30.00 |
| | b. 301 – 650 S/F | \$60.00 |
| | c. 651 – above (per sq. ft.) | \$0.10 |
| d. Shade Houses (per sq. ft.) | \$0.01 | |
| BDZRES | Alterations or repairs to Single Family Residence or Duplex per \$1.00 of estimated cost or fractional part | \$0.014 |
| BDZSHE | Sheds Prefabricated utility shed with slab (max 100 sq. ft. of floor area) | \$25.00 |
| BDZCOM | New Construction All others not single family residence. Other than as specified herein: (Water Towers, Pylons, Bulk Storage-Tank Foundations, Unusual Limited-use buildings, marquees, and similar construction) For each \$1,000 of estimated cost or fractional part | \$2.64 |
| BDZCOM | Alterations and Repairs to Building All others not single family residence. Paving /Restriping/ Resurfacing /Seal Coating, and other Structures For each \$100 of estimated cost or fractional part | \$0.39 |
| BDZTEN | Tents (per tent) | \$70.00 |
| BDZTRA | Mobile Homes – Temporary Buildings – Trailers Each installation | \$70.00 |
| BDZNEW | Structures of unusual size or nature as arenas, stadiums and water and sewer plants the fee shall be based on ½ of 1% of the estimated construction cost | \$.005 |
| BDZMOV | Moving Buildings For each 100 sq. ft. or fractional part thereof (does not include cost of new foundation or repairs to buildings or structure) | \$2.94 |
| BDSL A | Slabs (each installation) | \$51.50 |
| BDZFEN | Fences (Chain Link/Wood) | |
| | a. 0 – 500 linear ft | \$51.50 |
| | b. Each additional 500 linear ft. | \$51.50 |
| BDZMAS | Masonry Walls – Ornamental Iron (each linear ft) | \$0.35 |
| BDZPOO | Swimming Pools, Spas, and Hot Tubs (each installation or repair) | \$51.50 |
| BDZTEN | Temporary Platforms and Temporary Bleachers to be used for public assembly (each installation) | \$51.50 |
| BDZAWN | Screen Enclosure, Awnings & Canopies: (each installation) | \$51.50 |
| BDZSIG | Sign Permit Fees | \$51.50 |
| | a. Per sign | |
| | b. Signs-non-illuminated painted wall signs and balloons (per sign) | |
| | c. Illuminated signs under electrical permits (per sign) | |
| | d. Annual Renewal of Class C signs on or before October 1st of each year (per sign) | |
| ZR44 | Satellite Dish: All trades each | \$51.50 |
| ZIPBD | Zoning Improvement Permit (ZIP) – pools (above ground over 24” deep, agricultural/farm building, canopy carports, screen enclosure, awnings, chickee huts, fences, masonry walls – ornamental iron fence, decorative garden-type water, parking lot refurbishing - resurfacing, re-striping or seal coating, and paving and drainage of existing parking lots, portable mini-storage unit, donation bins, recycling bins, mobile medical and professional units, anchoring, mooring, docking or storage of a houseboat, painted wall sign, balloon sign, stick on fabric letters | \$51.50 |

| Planning and Zoning Fees - Adopted 4-13-11 | | |
|--|---|-------------|
| Code Abbrev. | Fee Description | Fee |
| Zfee | Standard Letters including but not limited to Zoning Verification, Plat letters, and other similar verification letters. | \$288.00 |
| Zfee | Group Home Inspection | \$288.00 |
| Zspec | Special Letter/Research Request Base Fee including Alcoholic Beverage Approval Form, Concurrency Letters, and similar requests and research | \$288.00 |
| z000 | Special Request Additional Fees: Hourly salary by employee, plus expenses, plus a multiplier of 3.0 to cover availability such as building | Varies |
| Zgrphm | Group Home/Community Residential Home Letter | \$384.00 |
| zgh01 thru 04 | Request for Group Home Extension/Renewal of Approval | \$230.00 |
| PUBLIC HEARING, ADMINISTRATIVE VARIANCE OR WAIVER, APPLICATION FEES | | |
| PUBLIC HEARING FEES APPLICABLE TO: | SINGLE FAMILY, DUPLEX AND TOWNHOUSE: | |
| z983 | PH Non-Use Variance Public Hearings for Single Family Residential/One Lot Residential | \$1,600.00 |
| z984 | PH Non-Use Variance Resulting from Violation for Single Family Residential/One Lot Residential | \$1,900.00 |
| Z999 | Mailed Notice for Single-Family/ One Lot Residential Non-Use Variance | \$250.00 |
| z220 | Administrative Variances or Waivers; Dimensional requirements - Single family, duplex, townhouse. | \$700.00 |
| PUBLIC HEARING FEES APPLICABLE TO: | MULTIPLE FAMILY RESIDENTIAL, OFFICE, COMMERCIAL, INDUSTRIAL AND OTHER NON-RESIDENTIAL USES | |
| Z100 | Basic Fee for Processing Public Hearings for Multiple Family Residential and other Non-Residential Uses | \$2,304.00 |
| Z101 | Basic Processing Fee for Public Hearing with Violation for Multiple Family Residential and other Non-Residential Uses: | \$4,608.00 |
| Z104 | Zone Change from any zone to Single Family or Duplex | \$2,848.00 |
| Z114 | Zone Change to Multiple Family or Office Zoning | \$8,768.00 |
| Z134 | Zone Change to Commercial/Business Zoning | \$13,152.00 |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--|--|-------------|
| Z144 | Zone Change to Industrial Zoning | \$13,152.00 |
| Z124 | Zone Change to Planning Development | \$15,797.00 |
| z974 | Special Exception Use- Residential | \$5,536.00 |
| Z974NR | Special Exception Use- Nonresidential / Commercial / Industrial | \$15,072.00 |
| z116 | Public Hearing - Revisions to Plans | \$2,826.50 |
| z117 | Public Hearing - Revision to Plans if submitted 30 days or less prior to hearing | \$5,511.50 |
| z975 | Modify/Delete Condition or Stipulation | \$4,160.00 |
| z977 | Site Plan Review (SPR) for Residential Development (Not applicable to One Lot Single Family Dwelling, Duplex or Townhouse) | \$3,210.50 |
| Z978 | a. SPR Resident Property Size -Per 10 Acres Or Portion Thereof | \$1,152.00 |
| Z979 | b. SPR Residential - # Of Units - Per 15 Units Or Portion Thereof | \$768.00 |
| Z980 | Basic Fee for Public Hearing for Commercial /Industrial /Nonresidential | \$4,565.00 |
| z981 | a. PH Commercial/Industrial/Nonresidential Property Size - Per 10 acres or portion thereof | \$1,536.00 |
| z982 | b. PH Commercial/Industrial/Nonresidential Size of Building - Per 5,000 sq. ft. or portion thereof. | \$768.00 |
| z985 | Public Hearings For Private Schools, ACLF, Nursing Homes, Convalescent Homes and Places of Public Assembly | \$5,760.00 |
| z986 | Result of Violation for Public Hearings For Private Schools, ACLF, Nursing Homes, Convalescent Homes and Places of Public Assembly | \$8,224.00 |
| z999 | Mailed Notice Requiring Radius of Five Hundred (500) Feet | \$2,700.00 |
| Z2999 | Mailed Notice Requiring Radius of One Half (½) Mile | \$4,200.00 |
| | Revision of Legal Description - Public Hearing Applications | \$2,464.00 |
| ZPHDEF | Public hearing application that is deferred or remanded: Cost of advertisement plus \$300 | \$667.00 |
| ADMINISTRATIVE VARIANCES OR WAIVERS | | |
| z223 | AV - Variances or Waivers; multi-family, non-residential | \$3,072.00 |
| z224 | AV - all other requests | \$1,536.00 |
| z 221 | AV - If Result of Violation | Double Fee |
| z202 | AV - Appeal of an AV Decision | \$1,920.00 |
| VESTED RIGHTS AND CERTIFICATE OF NON CONFORMITY | | |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--|---|------------|
| zvest1 | Vested Rights Determination - Residential Uses (Single Family or Duplex Lot, Townhouse) | \$1,500.00 |
| zvest2 | Vested Rights Determination - Nonresidential/Mixed Use/Multifamily/Residential Subdivision | \$4,224.00 |
| znon1 | Certificate of Non-Conformity - Residential Uses (Single Family or Duplex Lot, Townhouse) | \$1,500.00 |
| znon2 | Certificate of Non-Conformity - Nonresidential/Mixed Uses/Multifamily/Residential Subdivisions | \$4,224.00 |
| SUBSTANTIAL COMPLIANCE/MODIFICATION | | |
| z410 | Substantial Compliance. - Residential Fee (Single Family or Duplex Lot, Townhouse) | \$1,500.00 |
| z411 | Substantial Compliance - Commercial / Industrial / Office / Nonresidential/Multifamily/Residential Subdivision | \$3,840.00 |
| z412 | Substantial Compliance Plan Revisions | \$1,152.00 |
| z500 | Appeals of Substantial compliance determination to the City Council | \$2,304.00 |
| Z501 | Additional fee for Site Plan Modifications | \$2,304.00 |
| Z505 | Administrative Modification | \$2,304.00 |
| SITE PLAN REVIEW | | |
| z703 | Basic Fee for Multiple Unit Residential Site Plan Review (Does not apply to single family residence, duplex or townhouse) | \$1,920.00 |
| z704 | a. SPR Residential Property Size - Per 10 acres or portion thereof | \$768.00 |
| z705 | b. SPR Residential # of units - Per 15 units or portion thereof. | \$768.00 |
| z706 | c. SPR Revision to Residential Plans | \$1,920.00 |
| z707 | SPR Commercial/Industrial/Nonresidential Basic Fee | \$3,840.00 |
| z708 | SPR Commercial/Industrial/Nonresidential Property Size - Per 10 acres or portion thereof | \$1,536.00 |
| z709 | SPR Commercial/Industrial/Nonresidential Size of Building - Per 5,000 sq. ft. or portion thereof. | \$384.00 |
| z711 | SPR Projects Plan Revisions - Commercial/Industrial/Nonresidential | \$1,536.00 |
| z800 | SPR-Lake Excavation Basic Fee | \$1,920.00 |
| z801 | SPR-Lake Excavation Size of Property - Per 10 acres or portion thereof of water surface area. | \$768.00 |
| z987 | Lake Excavation Hearing | \$2,304.00 |
| z988 | Violation-Lake Excavation | \$3,840.00 |
| z989 | Lake Excavation-Site Plan Review | \$1,920.00 |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--|---|------------|
| z990 | Lake Excavation - Size Of Lake - Per 10 Acres Or Portion Thereof | \$768.00 |
| z510 | SPR Lake Excavation Plan or Revisions | \$1,152.00 |
| LANDSCAPE AND TREES | | |
| ZLSP01 | Landscape Plan Approval - Single Family and Duplex, Townhouse, Single Lot Residential | \$50.00 |
| ZLSP04 | Landscape Plan Approval - Commercial, Industrial, Other Nonresidential, Multi-Family, Residential Subdivision | \$3,413.00 |
| ZLSP06 | Landscape Plan Revision | \$384.00 |
| ZTSFD | Tree Removal Permit - Single Family Residential when DERM permit required | \$50.00 |
| ZTSFBI | Tree Removal, Single Family Residential - Before Inspection: \$63 appl. + \$35* insp. = \$98 | \$98.00 |
| ZTSFAI | Tree Removal, Single Family Residential - After Inspection: \$35* appl. + \$12/tree up to a max of \$320 | Varies |
| ZTMFBI | Tree Removal, Multi-family Residential - Before Inspection: \$80 appl. + \$35* insp. = \$115 | Varies |
| ZTMFAI | Tree Removal, Multi-family Residential - After Inspection: \$35 appl. + \$12/tree up to a max of \$395/(acre)(canopy) | Varies |
| ZTOBI | Tree Removal, Business / Commercial /Industrial /Nonresidential - Before inspection: \$105 appl. + \$35* insp. = \$140 | Varies |
| ZTOAI | Tree Removal, Business / Commercial /Industrial /Nonresidential - After inspection \$35*insp. + \$12//tree up to max of \$395/(acre)(canopy) | Varies |
| ZROWBI | Swale / Right-of-Way (By Public Works Department) - Before Inspection \$28 appl. + \$35* insp. = \$63 | \$63.00 |
| ZROWAI | Swale / Right-of-Way (By Public Works Department) - After Inspection: \$35 insp. + \$6/tree up to max of \$265/(acre)(canopy) | Varies |
| ZTRIF | Tree Removal Inspection Fees are based on removal of less than 20 trees. The fee may be raised as follows: 20-100 trees: \$65; 100-200 trees: \$130; More than 200 trees: \$265 | Varies |
| ZTTFPT | Tree Trust Fund per tree, Minimum of \$200.00 | \$400.00 |
| ZTFEST | (Or) the estimated cost of the tree(s), if greater than \$200: varies based on tree cost. | Varies |
| LANDSCAPE PLANS AND INSTALLATION AMORTIZED PER LANDSCAPE REGULATIONS | | |
| Discount for all landscape related planning and building fees per the following percentages: | | |
| | Applications made between March 1, 2011 and March 1, 2012 | 80% |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--|--|-----------------------------|
| | Applications made between March 2, 2012 and April 6, 2012 | 60% |
| | Applications made between April 7, 2012 and April 6, 2013 | 40% |
| | Applications made between April 7, 2013 and April 6, 2014 | 20% |
| | Applications made between April 7, 2014 and April 6, 2015 | 10% |
| | Applications made after April 7, 2015 | No discount |
| INSPECTIONS, GENERAL AND EXTRA | | |
| ZEXINS | Unless otherwise provided, each inspection by the Planning and Zoning Department shall include but not be limited to the following fee: Extra inspection, wrong address given, corrections not made or completed at time specified, failure to provide access to property, inspection card not clearly visible: \$90.00 | \$192.00 |
| ZINSOV | Inspections for expedited service or requiring overtime, per hour, minimum 2 hours | \$192.00 |
| | Nonrefundable Application Fee for Selected Permits such as: Temporary Signs, Tree Removal, Group Homes/CRH | \$96.00 |
| CHARGES FOR CONSULTING SERVICES | | |
| | Per City Ordinance 2003-13, charges incurred by the City for consultants that may be necessary for any zoning application, site plan review, plat/subdivision review or inspection, construction project, site inspection, including but not limited to engineering, architectural, planning, legal, technical, environmental or other similar or related professional services shall be paid by the applicant in addition to any other application fees or charges. Applicant shall the City up front for the estimated cost of such consultant or professional services. | Varies by scope of services |
| SIGNS | | |
| zsgn01 | Sign Plan Single Use | \$250.00 |
| zsgn02 | Modification Sign Plan Single Use | \$100.00 |
| zsgn03 | Multi-Use / Multi-Tenant (less than 200 ft frontage) | \$500.00 |
| zsgn04 | Multi-Use / Multi-Tenant (greater than 200 ft frontage) | \$750.00 |
| zsgn05 | Modification of Sign Plan (Multi-Use) | \$250.00 |
| zsgn06 | Administrative Variance for Sign Plan | \$750.00 |
| zsgn07 | Entrance Feature Sign | \$750.00 |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--|---|-------------------|
| zsgn08 | Window Sign Permit (per tenant) | \$50.00 |
| Temporary Signs Requiring a Permit | | |
| zsgn09 | Construction - Typical | \$50.00 |
| zsgn10 | Temporary Construction Fence Sign | \$150.00 |
| zsgn11 | Real Estate (Non-Residential) | \$50.00 |
| zsgn12 | Miscellaneous (to be applied by Director) | \$150.00 |
| zsgn13 | Fees Resulting from Violation | Double Permit Fee |
| zsgn19 | Banner Sign | \$50.00 |
| zsgn20 | Costume/Mascot/Figurine Signs | \$50.00 |
| zsgn21 | Balloon or Spotlight search light sign | \$100.00 |
| National Event Signs on Private Property | | |
| zsgn14 | 1. Minimum fee for signs 40 sq. ft. or less | \$1,000.00 |
| zsgn15 | 2. Minimum fee for signs greater than 40 sq. ft. | \$4,000.00 |
| zsgn16 | 3. Per Square Foot above minimum fee | \$10.00 |
| National Event Signs on Public and/or Public Rights-of-Way | | |
| Existing | 1. Minimum fee | \$250.00 |
| Existing | 2. Per Square Foot above minimum fee | \$10.00 |
| Sign Variances | | |
| z997 | Non-Use Variance - Signs | \$1,800.00 |
| Part of Z997 | Non-Use Variance - Signs, Additional Fee Per Sign | \$250.00 |
| z998 | Result Of Violation - Non-Use Variances-Signs | \$3,000.00 |
| SIGNS AMORTIZED PER SIGN REGULATIONS | | |
| Discount for all building and planning fees per the following percentages: | | |
| | Applications made between February 13, 2010 and February 12, 2011 | 40% |
| | Applications made between February 13, 2011 and February 12, 2012 | 20% |
| | Applications made between February 13, 2012 and February 12, 2013 | 10% |
| | Applications made after February 13, 2013 | No discount |
| COMPREHENSIVE DEVELOPMENT MASTER PLAN (CDMP) | | |
| zlp01 | 1. Future Land Use Plan Map Amendment By Gross Acres | |
| | Up to 5.0 | \$12,000.00 |
| | 5.1 - 10.0 | \$22,000.00 |
| | 10.1 - 20.0 | \$43,000.00 |
| | 20.1 - 40.0 | \$65,000.00 |
| | 40.1 - 80.0 | \$86,000.00 |
| | 80.1 - and above | \$103,000.00 |
| zlp02 | 2. Other Revision of the Future Land Use Plan (FLUP) Text: Each issue-proposal (per paragraph) | \$18,000.00 |
| zlp03 | 3. Environmental/Historical or other CDMP Map: Each issue/item including associated text | \$18,000.00 |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--|--|-------------|
| zlup04 | 4. Covenant revisions and other changes amending land uses relating to specific land parcels | \$18,000.00 |
| zlup05 | Transportation Element | \$18,000.00 |
| zlup09 | Capital Improvements Elements (CIE) - Each proposed project line item | \$18,000.00 |
| zlup10 | Capital Improvements Elements (CIE) - Urban Infill or Concurrency Exception Area Maps | \$52,000.00 |
| zlup11 | 1. All Elements - Each Level of Service (LOS) Standard - addressing goal, objective, policy, or map | \$52,000.00 |
| zlup12 | 2. All Elements - Each Non LOS Standard - addressing goal, objective or policy | \$20,000.00 |
| zlup13 | 3. All Elements - Each monitoring measures item | \$11,000.00 |
| zlup14 | 4. All Elements - Each other text change proposal item (up to 5 sentences) | \$18,000.00 |
| zlup15 | 5. All Elements - Each other map change proposal or item | \$18,000.00 |
| zlup16 | 6. All Elements - One or more non-Land Use Plan Map amendment proposals | \$35,000.00 |
| DEVELOPMENT REVIEW COMMITTEE (DRC) AND OTHER FEES | | |
| Zcdd | Community Development District Fee | \$15,000.00 |
| mp29 | DRC - Pre-application Conference Review Fee | \$2,197.00 |
| z_____ | Administrative release, modification, revision of condition of development order approval | \$1,696.00 |
| ze030 | Development Order | \$10,581.00 |
| Ze030 | DRI - Development of Regional Impact Development Order or Related Review | \$25,908.00 |
| | Other/Miscellaneous - Minor | \$384.00 |
| | Other/Miscellaneous - Major | \$2,304.00 |
| PLATTING AND SUBDIVISION | | |
| zplt02 | Tentative Plat Application Base Fee | \$4,474.50 |
| zplt03 | Surveyor Review Fee | \$1,920.00 |
| zplt04 | Additional fee for each site over 6 sites/lots/tracts | \$76.80 |
| zplt05 | Resubmission of Tentative Plat | \$1,920.00 |
| zplt06 | Resubmission of Tentative Plat with New Owner, no other revision | \$1,536.00 |
| zplt07 | Resubmission of Tentative Plat due to non-compliance | \$1,920.00 |
| zplt08 | Request for Extension of Tentative Plat: Prior to Expiration | \$1,920.00 |
| zplt09 | Request for Extension of Tentative Plat: After Expiration | \$3,840.00 |
| zplt10 | Waiver of Plat Application Base Fee | \$2,688.00 |
| zplt11 | Waiver of Plat Revision to change parcels at owner's request (same or new owner) | \$768.00 |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--|--|---------------------------|
| zplt12 | Waiver of Plat change of owner, no other revisions | \$768.00 |
| zplt13 | Resubmission of Waiver of Plat due to non-compliance with staff/DRC recommendations | \$1,152.00 |
| zplt14 | Waiver of subdivision code requirements, additional fee for review of Tentative Plat or Waiver of Plat which includes a request to waive subdivision | \$768.00 |
| zplt15 | Waiver of subdivision code requirements, additional fee for request to waive underground requirements | \$384.00 |
| zplt16 | Waiver of subdivision, fee for correspondence answering inquiries | \$384.00 |
| zplt17 | Final Plat Base Fee, ten sites/tracts/lots or less | \$3,840.00 |
| zplt18 | Final Plat for more than ten sites/tracts/lots: Base Fee Plus \$150 per site in excess of 10 sites/tracts/lots | \$150.00 |
| zplt19 | Road Vacation, Dedication or Easement by Resolution | \$3,456.00 |
| zplt20 | Bonding: initial submittal and review of Agreement/Letter of Credit | \$1,786.50 |
| zplt21 | Bonding: review of corrected bonding documentation | \$645.25 |
| zplt22 | Bonding: processing the reduction or release of bond amount | \$1,402.50 |
| COMMERCIAL VEHICLE PARKING | | |
| ZCVP01 | Commercial Vehicle Parking Permit for Single Family, Duplex, Townhouse, Apartment per vehicle, up to 2 | \$25.00 |
| Part of ZCVP01 | Annual Renewal of Commercial Vehicle Parking Permit for Single Family, Duplex, Townhouse, Apartment per vehicle, up to 2 | \$25.00 |
| Part of ZCVP01 | Commercial Vehicle Parking Permit for Industrially Zoned Properties | \$250.00 |
| Part of ZCVP01 | Annual Renewal of Commercial Vehicle Parking Permit for Industrially Zoned Properties | \$250.00 |
| Planning and Zoning Fees for Building Permit Review | | |
| BDZREV | PLAN REVISIONS: A fee of \$51.50 per hour for a minimum of one (1) hour will be applied for revisions. | \$51.50 |
| IDENTIFIED IN EACH FEE DEFINITION | Up-Front Processing Fee: 30% of zoning permit fee | 30 % of zoning permit fee |
| BDZEXP | Expedite Building Plan Review | |
| BDZEXP | Residential: \$220.80 (first four hours) | \$220.80 |
| BDZEXP | Residential: \$ 55.20 (each additional hour) | \$55.20 |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--------------|---|---------------------|
| BDZEXP | Commercial: \$470.40 (first four hours) | \$470.40 |
| BDZEXP | Commercial: \$117.60 (each additional hour) | \$117.60 |
| ze70 | Renewal of expired or abandoned plans in review shall be 50% of the original fee. | 50% of original fee |
| ze70 | Minimum Fee for Building Permit shall be applicable to all items in this section except as otherwise specified. (With the exception of fees associated with windows, trusses, doors, skylights and all required shop drawings which are already included in the basic building permit fee, this minimum fee does not apply to add-on building permit fees issued as supplementary to current outstanding permits for the same job.) | \$25.00 |
| BDZRES | NEW BUILDINGS AND/OR ADDITIONS - RESIDENTIAL | |
| BDZRES | 0 - 300 S/F | \$30.00 |
| BDZRES | 301 - 650 S/F | \$60.00 |
| BDZRES | 651 - above (per sq. ft.) | \$0.10 |
| BDZRES | Shade Houses (per sq. ft.) | \$0.01 |
| BDZRES | Alterations or repairs to Single Family Residence or Duplex per \$1.00 of estimated cost or fractional part | \$0.014 |
| BDZSHE | Sheds - Prefabricated utility shed with slab: (max 100 sq. ft. of floor area) | \$25.00 |
| BDZCOM | New Construction: All others not single family residence. Other than as specified herein: (Water Towers, Pylons, Bulk Storage-Tank Foundations, Unusual Limited-use buildings, marquees, and similar construction) For each \$1,000 of estimated cost or fractional part | \$2.64 |
| BDZCOM | Alterations and Repairs to Building: All others not single family residence. Paving/Restriping/ Resurfacing/ Seal Coating, and other Structures For each \$100 of estimated cost or fractional part | \$0.39 |
| BDZTEN | Tents (per tent) | \$70.00 |
| BDZTRA | Mobile Homes - Temporary Buildings - Trailers: Each installation | \$70.00 |
| BDZNEW | Structures of unusual size or nature as arenas, stadiums and water and sewer plants the fee shall be based on ½ of 1% of the estimated construction cost | \$0.005 |
| BDZMOV | Moving Buildings: For each 100 sq. ft. or fractional part | \$2.94 |
| BDSL | Slabs (each installation) | \$51.50 |
| BDZFEN | Fences (Chain link/Wood) 0 - 500 linear ft | \$51.50 |
| BDZFEN | Fences (Chain Link/Wood) Each additional 500 linear ft. | \$51.50 |

Planning and Zoning Fees (Con't)

| Code Abbrev. | Fee Description | Fee |
|--------------|--|---------|
| BDZMAS | Masonry Wall - Ornamental Iron (each linear ft) | \$0.35 |
| BDZPOO | Swimming Pools, Spas, and Hot Tubs (each installation or repair) | \$51.50 |
| BDZTEN | Temporary Platforms and Temporary Bleachers to be used for public assembly (each installation) | \$51.50 |
| BDZAWN | Screen Enclosure, Awnings & Canopies (each installation) | \$51.50 |
| BDZSIG | Sign Permit Fees | |
| BDZSIG | Per sign | \$51.50 |
| BDZSIG | Signs-non-illuminated painted wall signs and balloons (per sign) | \$51.50 |
| BDZSIG | Illuminated signs under electrical permits (per sign) | \$51.50 |
| BDZSIG | Annual Renewal of Class C signs on or before October 1st of each year (per sign) | \$51.50 |
| ZR44 | Satellite Dish: All trades each | \$51.50 |
| ZIPBD | Zoning Improvement Permit (ZIP) - pools (above ground over 24" deep, agricultural/farm building, canopy carports, screen enclosure, awnings, chickee huts, fences, masonry walls - ornamental iron fence, decorative garden-type water, parking lot refurbishing - resurfacing, re-striping or seal coating, and paving and drainage of existing parking lots, portable mini-storage unit, donation bins, recycling bins, mobile medical and professional units, anchoring, mooring, docking or storage of a houseboat, painted wall sign, balloon sign, stick on fabric letters | \$51.50 |

Community Development District Fees

Revenue Description

Periodically, a developer request that the City establish a Community Development District pursuant to Florida Statutes §190.05(1). The City charges a fee to review the application. Once operational, the City charges a yearly monitoring fee.

Legal Basis for Revenue

Florida Statutes §166.231, §190.05(b)(1) and (2)
 City of Miami Gardens Charter Article 4, Sections 4.11 and 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Garden Ordinance 2004-16-32
 City of Miami Garden Ordinance 2006-03-349

Special Requirements

None.

Fund/Account Number

Development Services Fund
 15-00-00-329-400-00

Use of Revenue

Development Services Fund, unrestricted.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate, if any, is based on prior knowledge of a developer request.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$0 | |
| FY 07 | \$0 | |
| FY 08 | \$4,490 | |
| FY 09 | \$4,810 | 7.1% |
| FY 10 | \$5,680 | 18.09% |
| FY 11 | \$5,730 | 0.88% |
| FY 12 | \$0 | (100.00%) |
| FY 13* | \$0 | 0.00% |
| FY 14** | \$0 | 0.00% |

*Estimated
 ** Budgeted

Discussion

Occasionally, a developer will request the establishment of a special purpose government pursuant to Florida Statutes §190.05(1). The City's planning department reviews the applications and makes a recommendation to the City Council. The City Council, in turn, makes a recommendation to the Board of County Commissioners. Final approval lies with the BCC. Currently the City has three CDD's (plus one in approval stages as of

10/1/07); however, one was approved prior to the City instituting the fee.

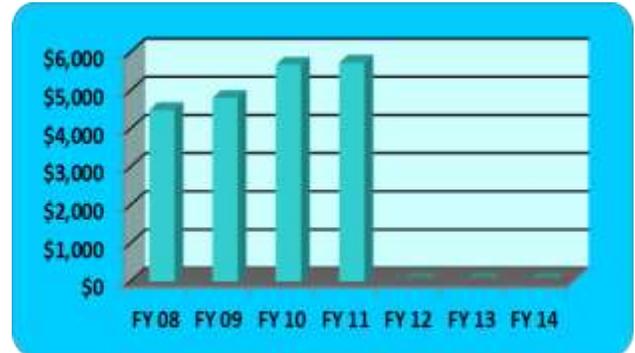
While Community Developments are a special purpose government, most of its activity impacts the City. Often these districts are responsible for road, utility and drainage maintenance. These system feed into the City's systems. Also, when the District has completed paying for these infrastructure improvements, 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 from the residents in these districts complaining about the infrastructure. These calls must be checked and routed to the District for correction where appropriate.

Fee Schedule

District Application Fee (all sizes) \$15,000
 Districts Monitoring Fee (all sizes) \$1,000 or
 \$100 per unit per year, whichever is

Greater

History of Community Development District Application Fee



Building Fees

Revenue Description

The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

Legal Basis for Revenue

Florida Statutes §166.231
 Miami Dade County Code Sec. 8CC-10.
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

Special Requirements

None.

Fund/Account Number

Development Services Fund
 15-00-00-322-002-00

Use of Revenue

Development Services Fund, unrestricted.

Method/Frequency of Payment

Revenue is collected upon application for a permit or other requested activity.

Basis for Budget Estimate

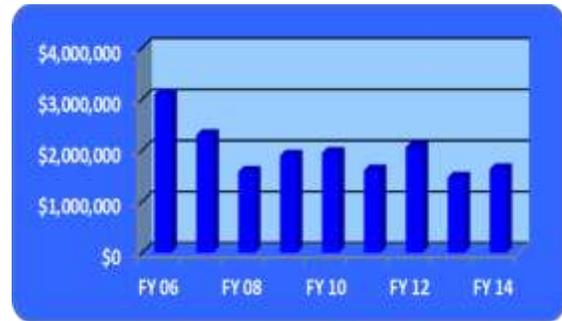
Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$3,104,349 | |
| FY 07 | \$2,307,262 | (25.68%) |
| FY 08 | \$1,586,615 | (31.23%) |
| FY 09 | \$1,904,818 | 20.06% |
| FY 10 | \$1,956,892 | 2.73% |
| FY 11 | \$1,615,243 | (17.46%) |
| FY 12 | \$2,069,911 | 28.15% |
| FY 13* | \$1,476,000 | (28.69%) |
| FY 14** | \$1,638,500 | 11.01% |

* Estimated
** Budgeted

History of Building Permit Revenue to the Development Services Fund



Discussion

Prior to FY-05, all building permit activity was handled by Miami-Dade County. In FY-05, the City established its own department; however, the City retained the County fee schedule. FY-06 saw significant development activity which is reflected in the revenues; however, with the development bust in FY-07, revenues declined significantly and have remained low. This has resulted in the General Fund having to subsidize the Fund by over \$1 million in FY-08; \$1.8 million in FY-09; and \$1.2 million in FY-10. FY-11 is expected to be some \$600k short. FY 12 increases is attributed to the issuance of permits of the City Hall Project.

**FEES
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A. General Information

1. Amendments to the Building Services Division Permit Fee Schedule

Per building permit fee shall be increased annually by 5% effective October 1 of per year.

2. Effective Date

This fee schedule shall be effective October 1, 2011.

3. Exemptions for Permits

a. Exemptions from Building Permits but requiring a (ZIP) Zoning Improvement Permit

Certain buildings, structures, improvements, and installs 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 installs 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 installs shall require a ZIP from the Department of Planning and Zoning:

1. Above ground pools that contain water less than twenty-four (24) inches deep;
2. Agricultural/farm buildings and non-habitable structures on bona fide farms;
3. Canopy carports, canopies and other fabric covered framework installed on residential properties;
4. Chickee huts constructed by Miccosukee or Seminole Indians;
5. 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*;
6. Decorative reflective pools and fishponds that contain water less than twenty-four (24) inches deep, that contain less than 250 s/f in area, and contain less than 2,250 gallons in volume;
7. Decorative garden-type water type fountains;
8. Signs – balloon type;
9. Signs – painted wall type;
10. Signs – stick on letter type;
11. Buildings and structures specifically regulated and preempted by the Federal Government;
12. Temporary buildings or sheds used exclusively for construction purposes;
13. 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; and

14. Paving and drainage.

The Building Director shall have the authority to require a ZIP review for other buildings, structures, improvements, and installs that are newly created or come about by changes in the state or local building codes.

- b. Building Permit Exemptions NOT Requiring a (ZIP) Zoning Improvement Permit
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.

1. Surfacing of floors or slabs with carpet, tile, brick, wood, Chattahoochee.
2. Kitchen cabinets, vanities or paneling install inside residential units. Any associated plumbing and electrical work may require a permit.
3. Playground equipment (swings, slides, monkey bars, basketball hoops, doghouses and pump covers) for residential use. All equipment
4. Excavation of swales and drainage holding areas above the water table and in compliance with the Department of Environmental Resources Management (DERM) regulations.
5. Ironwork for decorative purposes only (security bars and doors and railings require a permit).
6. Interior or exterior painting and roof painting (water tight coatings require a permit).

- c. Mechanical Exemptions for Residential & Commercial Properties

The Florida Building Code Section 104.1 establishes the following permit exemptions for mechanical work:

1. Any portable heating appliance.
2. Any portable ventilation equipment.
3. Any portable cooling unit.
4. Any steam, hot or chilled water piping within any heating or cooling equipment regulated by this section.
5. Replacement of any part which does not alter its approval or make it unsafe.
6. Any portable evaporative cooler.
7. 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.
8. The install, replacement, removal, or metering of any load management control device.

4. Interest Charges on Unpaid amounts due to the City of Miami Gardens Building Services Division

The City of Miami Gardens Building Department is authorized to impose an interest charge on any and all unpaid amounts which are due to the Department. This includes, without limitation, items such as past due boiler fees, 40 year recertification fees, Civil Violation fines and demolition costs. The City of Miami Gardens Building Department shall also have

the authority to charge interest as part of any settlement agreement of installment payment plan to recover fees, fines or costs as well as outstanding liens. The interest charged shall be assessed as provided for in applicable County Code provisions or administrative orders. In all other cases, interest shall be charged from the date the amount was due and payable to the Department computed at the rate of ten percent (10%) per annum. The Department Director or designee shall have the right to waive all or any portion of the interest charged in order to ensure public safety concerns are met.

5. Time Limitations and Refunds

The fees charged pursuant to this schedule, may be refunded by the municipality subject to the following:

- a. No refund shall be made on requests involving
 1. Permit fees of one hundred dollars (\$100.00) or less; or
 2. Permits revoked by the Building Official or Director of the Building Department under authority granted by Florida Building Code, of
 3. Permits cancelled by court order, or
 4. Conditional permits; or
 5. Permits which have expired; or
 6. Permits under which work has commenced as evidenced by any recorded inspection having been made by the Building Department; or
 7. When there is a change of contractor.
- b. A full refund shall be granted to a permit holder who takes out a permit covering work outside the jurisdictional inspection area.
- c. A full refund less than one hundred dollars (\$100.00) or fifty percent (50%) of the permit fee, whichever amount is greater, rounded down to the nearest dollar shall be granted to a permit holder who requests a refund, provided:
 1. That the permit holder makes a written request prior to permit expiration date; and
 2. That the applicant's validated copy of the permit be submitted with such a request; and
 3. That no work as evidenced by any recorded inspection has commenced under such a permit.

B. Administrative Fees

- 1. Actual Cost for Projects requiring services not contemplated in the 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/or 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.

2. Administrative Fees

Building administrative fees for Planning & Zoning processing. **\$ 10.50**

3. Annual Facility Permit Fees

In accordance with provisions of the Florida Building Code and the Miami-Dade County Code Chapter 10, per firm or organization in the City of Miami Gardens which performs its own maintenance work with certified maintenance personnel in Factory-Industrial (Group F) Facilities, as well as helpers there under, may pay to City of Miami Gardens an annual Master and Subsidiary Facility Permit (Premise Permit) - fee in lieu of other fees for maintenance work. Such fee shall be paid to the Building Department and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this sub-section.

Prior to per Facility Permit's expiration; the holder will be sent a renewal notice to continue the Premise Permit for the next renewal period. The fee will be the same as the original Facility Permit Fee. No allowance shall be made for late renewal fees or part year renewal fees.

| | | | |
|----|--------------------------------|--------------|--------------------|
| a. | Master Facility Permit Fee | per employee | \$ 66.15 |
| | | MINIMUM | \$ 1,252.44 |
| b. | Subsidiary Facility Permit Fee | per employee | \$ 66.15 |
| | | MINIMUM | \$ 350.60 |

4. Change of Architect, Contractor and/or Engineer

Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of one hundred thirteen dollars and forty cents to cover the cost of

| | | | |
|--|------------|----|---------------|
| transferring the data from the original permit to the second permit. | per change | \$ | 119.07 |
|--|------------|----|---------------|

5. Departmental Public Records Duplication

| | | | |
|---------------------|----------|----|-------------|
| a. Certified copies | per page | \$ | 1.16 |
|---------------------|----------|----|-------------|

| | | | |
|------------------------|----------|----|-------------|
| b. Double Sided copies | per page | \$ | 0.28 |
|------------------------|----------|----|-------------|

| | | | |
|-------------------------------------|-----------|----|-------------|
| c. Plan Reproduction from Microfilm | per sheet | \$ | 5.79 |
|-------------------------------------|-----------|----|-------------|

| | | | |
|--------------------------|--------------|----|-------------|
| d. Notary Public service | per document | \$ | 1.16 |
|--------------------------|--------------|----|-------------|

| | | | |
|-----------------------|----------|----|-------------|
| e. Reproduced records | per page | \$ | 0.18 |
|-----------------------|----------|----|-------------|

6. Double Fees

a. When work for which a permit is required is commenced prior to obtaining a permit, the permit applicant will be required to pay the penalty fee, of **one hundred thirty-two dollars and thirty cents** plus 100% of the usual permit fee in addition to the required permit fee established herein. The payment of the required fee shall not relieve any person, firm, or corporation from fully complying with all of the applicable regulations and codes, nor shall it relieve them from being subject to any of the penalties. The double fee requirement shall be applicable to all sections of the Building Department noted herein.

b. For the second offense of doing work without a permit, the permit applicant shall be required to pay twice the penalty fee, **two hundred sixty-five dollars and seventy cents** plus a double permit fee. For per subsequent offense, the permit applicant shall be required to pay five times the penalty fee, **six hundred and sixty-four dollars and eighty-one cents** plus a double permit fee.

| | | | |
|-------------|---|----|---------------|
| Per Offense | 2 times permit fee amount | | |
| | <small>1st offense penalty</small> | \$ | 132.30 |

| | | |
|---------------------------------|----|--------|
| 2 nd offense penalty | \$ | 265.70 |
| 3 rd offense penalty | \$ | 664.81 |

7. Inspections and Plan Reviews

a. Additional Inspections Fees

The building permit fee entitles the permit holder to an initial and follow-up inspection for per type of mandatory inspection. All work shall be inspected and deficiencies shall be noted by the building inspector. When the work to be inspected is only partially complete, the inspection shall be performed on those portions of the work completed, provided that compliance with the applicable Building Code(s) may be determined with respect to those portions. A permit holder shall pay a fee of **eighty-two dollars and sixty-nine cents** for per added inspection required to assure compliance with the applicable Building Code(s) beyond the initial and one follow-up inspection. All additional inspection fees shall be paid by any method acceptable to the City of Miami Gardens.

| | | |
|----------------|----|-------|
| per inspection | \$ | 82.69 |
|----------------|----|-------|

b. Consultation after regular hours of operation

Charges for customer to meet with the technical team. Outside the scheduled hours for consultation, will be at a rate of **two hundred nine dollars and forty-eight cents** 1st hour and **seventy-one dollars and sixty-six cents** for per additional and part thereof.

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.

| | | |
|----------------------|----|--------|
| 1 st hour | \$ | 71.66 |
| per added | \$ | 209.48 |

c. Enforcement

(Applicable to all Trades) Florida Statue 553.80 Enforcement

1. Rework Fee, per review, per trade (See explanation below)

"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 per 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, per 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.”

| | | | |
|-----------|------------------------|----|---------------|
| Per Trade | 1 st rework | \$ | 117.97 |
| Per Trade | per added | \$ | 471.88 |

2. Re-inspection Fee
(See explanation below)

“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 per 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 per such subsequent re-inspection.”

| | | | |
|--------------------|-------------------------------|----|---------------|
| | 1 st re-inspection | \$ | 79.38 |
| 4 times the amount | per added | \$ | 317.52 |

d. Expedite Plan Review Service

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.

1. Commercial

| | | | |
|--|-------------------------|----|---------------|
| | 1 st 4 hours | \$ | 543.53 |
| | per added hour | \$ | 135.61 |

2. Residential

| | | | |
|--|-------------------------|----|---------------|
| | 1 st 4 hours | \$ | 254.68 |
| | per added hour | \$ | 62.84 |

e. Furlough

Charges for construction inspections or plan review, which are requested in advance and required to be performed during furlough of technical staff, will be at a rate of **ninety-one dollar and thirty-five cents** per hour, or fraction thereof. Fees are over and above the original permit fee.

Where a permit has become null and void in accordance with the applicable Building Code(s), a credit of fifty percent 50% of the permit fee shall be applied to any re-application fee for a permit covering the same project.

50 % credit of original fees will be applied to new permit

c. Where no permit was obtained, in accordance with the applicable Building Code(s), the minimum permit fee for the trade shall apply to any new permit application.

- 1. Commercial per closure \$ **231.53**

- 2. Residential per closure \$ **82.69**

11. Permit Cancellation

Owner-Builders who provide a notarized affidavit attesting that a permit associated with a Miami-Dade County permit closure was issued without their knowledge or consent and the work has not been completed may request cancellation of the permit and the fee will be waived.

per cancellation \$ **79.38**

12. Permit Extensions

A fee of seventy-six dollars and seven cents shall be paid by the permit holder who submits a written request for a permit extension as authorized under Florida Building Code.

per change \$ **76.07**

13. Permit Renewals

a. If work has commenced and where a permit has become null and void pursuant to the applicable Building Code(s), a credit of fifty percent (50%) of the permit fee shall be applied to any re-application fee for a permit covering the same project and involving the same plans, provided that the complete re-application is made within six (6) months of the expiration date of the original permit, and provided that no refund had been made as provided in this Section.

b. 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.

50 % credit of original fees will be applied to new permit

14. Recertification Program

- a. There shall be a fee of **three hundred forty-seven dollars and twenty-nine cents** per building, for every Forty Year Building re-certification program application as required under the Miami-Dade County Code Chapter 8.

1st 40 years **\$ 347.29**

- b. Per preceding Ten Year re-certification application as required under the Miami-Dade County Code Chapter 8.

per 10 years after **\$ 347.29**

- c. There shall be a fee of **fifty-seven dollars and eighty-nine cents** extension fee for every application for subsequent Ten Year re-certification program applications.

per application **\$ 57.89**

15. Revisions and Shop Drawings

A fee of **eighty-two dollars and sixty-nine cents** per trade per hour for a minimum of one (1) hour will be applied for revisions.

per trade per hour **\$ 82.69**

16. Soil Improvement and Land Clearing

Soil improvement permits are used to clear, de-muck and fill undeveloped land.

- a. Commercial

per lot **\$ 1157.63**

per sheet **\$ 5.78**

a. Residential

| | | |
|-----------|----|--------|
| per acre | \$ | 173.65 |
| per sheet | \$ | 5.78 |

17. Special Project

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 twenty-one cents** per page shall be assessed for pre-programmed computer reports of Department records.

Staff hourly rate/Related cost

| | | |
|----------|----|------|
| per page | \$ | 2.21 |
|----------|----|------|

18. Structural Glazing System Re-certification Fee

There shall be a fee of **three hundred twenty-eight dollars** fee for the initial application for structural glazing Re-certification and per subsequent application under the Miami-Dade County Code Chapter 8.

| | | |
|-----------------|----|--------|
| per application | \$ | 328.00 |
|-----------------|----|--------|

C. 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 total Building permit fee

2. Minimum Permit Fees

Except where otherwise indicated

a. Commercial

| | |
|----|--------|
| \$ | 231.53 |
|----|--------|

b. Residential

| | |
|----|-------|
| \$ | 82.69 |
|----|-------|

| | | | |
|-----------|--|-------------------------|------------------|
| 3. | Awning, Canopy and Screen Enclosure | | |
| a. | Awnings and Attached Canopies | per | \$ 242.55 |
| b. | Detached Canopies | per | \$ 242.55 |
| c. | Screen Enclosures | per | \$ 242.55 |
| 4. | Chickee Huts | | |
| | Constructed by other than Miccosukee Tribe of Indians or Seminole Tribe of Florida. <i>Fee plus electrical & plumbing when applicable.</i> | | \$ 242.55 |
| 5. | Commercial Permits | | |
| a. | New Construction and/or Additions | | |
| | New and/or additions for Commercial includes permit fees for all trades (General Electric, Mechanical, Plumbing, "all others require a separate permit fee") | per s/f | \$ 1.80 |
| b. | Alteration and Repairs | | |
| | Per \$1.00 of construction value if s/f is provided, the construction value will be based on a cost of \$1.31/SF or the value provided by the permit applicant, whichever is higher. If no s/f is provided; the construction value will be based on the value provided by the permit applicant. | per s/f | \$ 0.04 |
| 6. | Demolitions of Buildings | per structure | \$ 358.31 |
| 7. | Fence and Walls | | |
| | | 1 st 500 l/f | \$ 127.89 |
| | | per added 500 l/f | \$ 127.89 |
| | Masonry and Ornamental Iron | per l/f | \$ 1.44 |
| | | MINIMUM | \$ 127.89 |
| 8. | Flag Poles | | |
| | | | NO CHARGE |

9. Gutters

\$ 82.69

10. Parking Lots

a. Per lot and/or repaving

\$ 211.68

b. Re-striping existing lot
(If applicable, Electrical and Plumbing permits are separate.)

\$ 138.92

11. Residential Permits

a. New Construction and/or Additions

New and/or additions for Single Family Residence and Duplex includes permit fees for all trades (General Electric, Mechanical, Plumbing, "all others require a separate permit fee")

1. 0 – 300 S/F

\$ 565.58

2. 301 – 650 S/F

\$ 705.60

3. 651 and above

per s/f

\$ 1.12

b. Alteration and Repairs

Per \$1.00 of construction value if s/f is provided, the construction value will be based on a cost of **\$1.31/SF** or the value provided by the permit applicant, whichever is higher. If no s/f is provided, the construction value will be based on the value provided by the permit applicant.

1. Shade Houses

per 100 s/f

\$ 0.42

2. Single Family/Duplex

per \$1.00 job value

\$ 0.064

MINIMUM

\$ 82.69

MAXIMUM

\$ 1,653.75

12. Roofing and Re-Roofing

| | | | | |
|------------|--|---|----|--------|
| a. | Flat or Shingle Roof | per s/f | \$ | 0.13 |
| b. | Lightweight Insulating Concrete | | \$ | 133.40 |
| c. | Tile or Metal Roof | per s/f | \$ | 0.16 |
| | | MINIMUM | \$ | 145.53 |
| 13. | Short-Term Events by Professional Certification | | | |
| | | | \$ | 250.00 |
| 14. | Signs | | | |
| | | per sign | \$ | 242.55 |
| | | If electrical sign, electrical per sign | \$ | 242.55 |
| 15. | Slabs and Driveways | | | |
| a. | Approach and Sidewalk | | \$ | 153.25 |
| b. | Approach ONLY | | \$ | 82.69 |
| c. | Asphalt Driveway | | \$ | 82.69 |
| d. | Cast Concrete Driveway | | \$ | 82.69 |
| e. | Pavers Driveway | | \$ | 82.69 |
| f. | Sidewalk ONLY | | \$ | 82.69 |
| g. | Slabs ONLY | | \$ | 82.69 |

16. Swimming Pools, Spas and Hot Tubs

Install of swimming pool/spa – includes permit fees for all trades Pools, Spa, Deck, Hot tubs per install \$ 788.29

17. Temporary Platforms and Bleachers to be used for Public Assembly and Tents

a. Bleachers per install \$ 82.69

b. Platforms per install \$ 82.69

c. Tents
Electrical and Plumbing are separate permits per install \$ 213.89

18. Temporary Trailer (for Construction)

Tie Down Inspection Fee (This does not include install of meter mounts and service equipment. Separate mechanical, plumbing and related electrical permits are required). \$ 303.19

19. Windows, Doors, Sliding Glass Doors, Ornamental Iron Bars/Safety Bars and Shutters

Install and Replacement 1st install \$ 50.72
Per added install \$ 5.79

D. Certificate of Occupancy Fees

1. Certificates of Occupancy

a. Apartments, Hotels, Multiple Family Uses 2 to 50 Units \$ 121.28
51 to 100 Units \$ 185.22
101 and up Units \$ 242.55

b. Building Shell Commercial (new construction)

| | | | |
|-----------|--|----|--|
| | per building/unit shell | \$ | 132.30 |
| c. | Commercial and Industrial | | |
| | per sq. ft. of Business Area | \$ | 0.07 |
| | MINIMUM | \$ | 201.76 |
| | MAXIMUM | \$ | 2,315.25 |
| d. | Single Family Residence, Townhouse, Duplex and Residential Attached | | |
| | per unit | \$ | 72.77 |
| 2. | Extension | | |
| | A fee shall be paid by the Certificate holder who submits a written request for a TCO extension. | \$ | 76.07 |
| 3. | Temporary Certificate of Occupancy | | |
| | 50% of final CO fee for 90-day extensions per period. | | |
| | | | 100% final CO fee |
| 4. | Violation – Occupancy without Certificate of Occupancy | | |
| | | | 2 times certificate of occupancy fee amount |
| | penalty | \$ | 578.81 |

E. Electrical 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 total Building permit fee

2. Minimum Electrical Permit Fees

Except where otherwise indicated

a. Commercial

\$ **231.53**

b. Residential

\$ **82.69**

3. Commercial Permits

a. New Construction and/or Additions

1. Sub Permits

NO CHARGE

2. All general electrical permit fees are included under to Master Permit the following are the exceptions:

- A. Burglar Alarms
- B. Fire Alarms
- C. Freestanding Service
- D. Temporary for Construction

b. Alteration and Repairs

Per \$1.00 of construction value if s/f is provided, the construction value will be based on a cost of **\$1.31/SF** or the value provided by the permit applicant, whichever is higher. If no s/f is provided, the construction value will be based on the value provided by the permit applicant.

per s/f **\$ 0.03**

4. Feeders

a. Include feeders to panels, M.C.C switchboards, elevators, etc.

per feeder **\$ 25.36**

b. Generators, Automatic Transfer Switches

per 10 KW **\$ 12.68**

5. Residential Permits

a. New Construction and/or Additions

1. Sub Permits

NO CHARGE

2. All general electrical permit fees are included under to Master Permit the following are the exceptions:

- A. Burglar Alarms
- B. Fire Alarms
- C. Freestanding Service
- D. Temporary for Construction

| | | | |
|----|--|----------------------|-------------|
| b. | Alteration and Repairs Single Family/Duplex | per \$1.00 job value | \$ 0.064 |
| | | MINIMUM | \$ 82.69 |
| | | MAXIMUM | \$ 1,653.75 |

6. Services

| | | | |
|----|------------------------------------|--------------|-----------|
| a. | Agricultural Service | per service | \$ 94.82 |
| b. | Conduit | per l/f | \$ 2.87 |
| c. | Construction Field Office Service | per service | \$ 158.76 |
| d. | Freestanding Service | per service | \$ 94.82 |
| e. | Ground Wiring for Screen Bonding | per install | \$ 94.82 |
| f. | Mobile Home or RV Service | per service | \$ 94.82 |
| g. | Permanent Service to Building | per 100 amps | \$ 9.92 |
| h. | Reconnect Meter | per service | \$ 82.69 |
| i. | Services or Panel Repairs | per service | \$ 82.69 |
| j. | Temporary Service for Construction | per service | \$ 82.69 |

7. Systems

| | | | |
|----|----------------------|------------|-----------|
| a. | Burglar Alarm System | | |
| 1. | Complete System | per system | \$ 166.48 |

| | | | | |
|----|---|------------|----|---------------|
| 2. | Repair or Addition to System | per system | \$ | 94.82 |
| b. | Closed Circuit Television Systems | per system | \$ | 142.22 |
| c. | Energy Management Systems | | | |
| 1. | Install | per system | \$ | 166.48 |
| 2. | Repair | per system | \$ | 94.82 |
| d. | Fire Detection System | | | |
| 1. | Includes fire alarm systems, halon, etc. Does not include single 110 volt residential detectors | per system | \$ | 197.35 |
| 2. | Repairs and Addition to existing system | per system | \$ | 94.82 |
| e. | Intercom System | per system | \$ | 142.22 |
| f. | Phone and Data System | per system | \$ | 142.22 |
| g. | Security System | per system | \$ | 142.22 |
| h. | Smart House System | per system | \$ | 142.22 |
| i. | Solar Photovoltaic System | per system | \$ | 142.22 |
| j. | Vacuum System | per system | \$ | 82.69 |

8. Temporary Service Test

| | | | | |
|----|---|--------------|----|---------------|
| a. | Equipment and service (30 day limit) | per service | \$ | 31.97 |
| b. | Elevator (180 day limit) | per elevator | \$ | 157.66 |
| c. | Free Standing Service New meter and service - (requires processing) per service Includes lift stations, sprinkler systems, street lighting, parking lots, etc. that require new service with separate meter. | per service | \$ | 142.22 |

9. Temporary Work on Circuses, Carnivals, Fairs, Christmas Tree Lots, Fireworks, Tents, Etc.

| | | | | |
|--|--|-----------------------|----|--------------|
| | | per ride or structure | \$ | 79.38 |
|--|--|-----------------------|----|--------------|

F. Flood Plain Management Fees

1. 50% Substantial Improvements

| | | | | |
|----|-------------|--|----|---------------|
| a. | Commercial | | \$ | 200.00 |
| b. | Residential | | \$ | 95.00 |

2. Certificate of Completion

| | | | | |
|----|----------------|--|----|---------------|
| a. | Certificate | | \$ | 55.00 |
| b. | Flood Proofing | | \$ | 355.00 |

3. Letter of Map Revision (LOMR)

| | | | | |
|----|------------------|--|----|---------------|
| a. | Single Structure | | \$ | 275.00 |
|----|------------------|--|----|---------------|

| | | | | |
|-----------|---|-----------------|----|-----------------|
| b. | Per Added Structure | | \$ | 20.00 |
| 4. | Miscellaneous | | | |
| a. | Commercial Variance and Appeal Preparation | per unit | \$ | 1,175.00 |
| b. | Flood Zone Inquiry | per letter | \$ | 45.00 |
| c. | Inspection for substantial damage/improvement | per insp. | \$ | 55.00 |
| d. | Processing Public Notice/Advertisement | per process | \$ | 130.00 |
| e. | Re-inspection | per insp. | \$ | 55.00 |
| f. | Residential Variance and Appeal Preparation | per unit | \$ | 695.00 |
| 5. | Plan Review | | | |
| a. | Commercial | | \$ | 210.00 |
| b. | Residential | | \$ | 90.00 |
| 6. | Processing Elevation Certificates | | | |
| a. | Elevation Certificate | per certificate | \$ | 45.00 |
| b. | Tie-Beam Elevation Certificate | per certificate | \$ | 30.00 |

7. Revisions

| | | | |
|----|--|--|------------------|
| a. | Commercial 50% of original plan review fee | | \$ 100.00 |
| b. | Residential 50% of original plan review fee | | \$ 55.00 |

G. Impact Fees

1. Parks – General Admission

| | | | |
|----|------------------------|----------|------------------|
| a. | Multi-Family | per unit | \$ 127.78 |
| b. | Single Family Attached | per unit | \$ 219.80 |
| c. | Single Family Detached | per unit | \$ 185.55 |

2. Parks – Improvements

| | | | |
|----|------------------------|----------|--------------------|
| a. | Multi-Family | per unit | \$ 839.00 |
| b. | Single Family Attached | per | \$ 1,522.00 |
| c. | Single Family Detached | per | \$ 1,267.00 |

3. Parks – Open Space

| | | | |
|----|------------------------|----------|--------------------|
| a. | Multi-Family | per unit | \$ 878.00 |
| b. | Single Family Attached | per | \$ 1,403.00 |
| c. | Single Family Detached | per | \$ 1,207.00 |

4. Police

| | | | | |
|----|-----------------|----------|----|---------------|
| a. | Non-Residential | per s/f | \$ | 0.285 |
| b. | Residential | per unit | \$ | 410.70 |

H. Mechanical 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 total Building permit fee

2. Minimum Mechanical Permit Fees

Except where otherwise indicated

| | | | | |
|----|-------------|--|----|---------------|
| a. | Commercial | | \$ | 231.53 |
| b. | Residential | | \$ | 82.69 |

3. Air Conditioning and Refrigeration

(replacement, relocation and new construction without a master permit)

| | | | | |
|----|-----------|-----------|----|--------------|
| a. | Drains | per drain | \$ | 7.28 |
| b. | Kilowatts | per KW | \$ | 4.85 |
| c. | Tonnages | per ton | \$ | 24.26 |

4. Boilers and Pressure Vessels

a. New Install and Replacement

| | | | | |
|----|--|-----|----|---------------|
| 1. | Boilers less than 837 MBTU | per | \$ | 121.28 |
| 2. | Boilers 837 MBTU to 6695 MBTU | per | \$ | 181.91 |
| 3. | Boilers 6695 MBTU and up | per | \$ | 261.29 |
| 4. | Steam driven prime movers | per | \$ | 121.28 |
| 5. | Steam actuated machinery | per | \$ | 121.28 |
| 6. | Unfired pressure vessels (operating at pressures in excess of 60 PSI and having volume of more than 5 cu. ft.) | per | \$ | 121.28 |

b. Periodic Re-Inspections

| | | | | |
|----|---|---------------------------|----|---------------|
| 1. | Steam boilers | annual | \$ | 121.28 |
| 2. | Hot water boilers | annual | \$ | 121.28 |
| 3. | Unfired pressure vessels | annual | \$ | 121.28 |
| 4. | Miniature boilers | annual | \$ | 121.28 |
| 5. | Certificate of inspection | insurance inspection date | \$ | 121.28 |
| 6. | Shop inspection of boiler or pressure vessels | per | \$ | 121.28 |

5. Commercial Permits

| | | |
|----|---|---------------------------------|
| a. | New Construction and/or Additions Sub Permits | NO CHARGE |
| b. | Alteration and Repairs Per \$1.00 of construction value if sf is provided, the construction value will be based on a cost of \$1.31/sf or the value provided by the permit applicant, whichever is higher. If no s/f is provided, the construction value will be based on the value provided by the permit applicant. | per s/f \$ 0.03 |
| c. | Fire Sprinklers | per s/f \$ 0.03 |
| d. | Hoods | per install \$ 192.39 |

6. Furnace and Heating Equipment

(including commercial dryers, ovens and other fire objects not classified elsewhere without a master permit)

| | |
|--------|---------------------|
| per KW | \$ 4.85 |
|--------|---------------------|

7. Internal Combustion Engines

| | |
|----------------|---------------------|
| per stationary | \$ 119.07 |
|----------------|---------------------|

8. Other Fees

| | | |
|----|---|---|
| a. | Fire chemical halon and spray booths | per system \$ 221.60 |
| b. | Insulation, pneumatic tube, conveyor systems, pressure and process piping, sheet metal or fiberglass air conditioning ducts, cooling towers, mechanical ventilation | per system \$ 127.89 |
| c. | Not classified elsewhere | per \$1.00 job value \$ 18.20 |

9. Residential Permits

| | |
|----|-----------------------------------|
| a. | New Construction and/or Additions |
|----|-----------------------------------|

Sub Permits

NO CHARGE

| | | | |
|----|--|----------------------|-------------|
| b. | Alteration and Repairs Single Family/Duplex | per \$1.00 job value | \$ 0.064 |
| | | MINIMUM | \$ 82.69 |
| | | MAXIMUM | \$ 1,653.75 |

10. Storage Tanks for Flammable Liquids

| | |
|----------|-----------|
| per tank | \$ 238.14 |
|----------|-----------|

I. Miami Dade County Code Compliance Fees

| | |
|--------------------------------|-----------|
| Per \$ 1.00 construction value | \$ 0.0006 |
|--------------------------------|-----------|

J. Plumbing 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 total Building permit fee

2. Minimum Plumbing Permit Fees

Except where otherwise indicated

| | | |
|----|-------------|-----------|
| a. | Commercial | \$ 231.53 |
| b. | Residential | \$ 82.69 |

3. Commercial Permits

a. New Construction and/or Additions

1. Sub Permits

NO CHARGE

2. All general plumbing permit fees are included under to Master Permit the following are the exceptions

- A. Backflow Preventers
- B. Interceptors (grease, oil, sand, etc.)
- C. Irrigation
- D. Lift Station
- E. Medical Gas (compressed air, nitrous oxide, vacuum lines, etc.)
- F. Natural/LP Gas
- G. Septic Tank and Drain field
- H. Site Work (sanitary manholes, catch basins, sewer lines and/or water lines)
- I. Wells for potable or irrigation

b. Alteration and Repairs

Per \$1.00 of construction value if s/f is provided, the construction value will be based on a cost of **\$1.31**/SF or the value provided by the permit applicant, whichever is higher. If no s/f is provided, the construction value will be based on the value provided by the permit applicant.

per s/f \$ **0.03**

c. Collector Lines for Building Drain Lines (Storm, Sanitary and Utility)

per 10 l/f \$ **18.74**
 MINIMUM \$ **127.89**

d. Manhole or Catch Basin

per manhole/catch basin \$ **31.97**
 MINIMUM \$ **127.89**

e. Medical Gas and Dental Vacuum Lines

1. Medical Gas

per \$1.00 job value \$ **.01874**
 MINIMUM \$ **127.89**

2. Solar Heater

per install \$ **158.76**

3. Dental Vacuum Lines

| | | | | |
|----|--|--------------------|----|--------------|
| | | per system | \$ | 49.61 |
| f. | Natural Gas or Liquefied Petroleum | | | |
| 1. | New or Replacement | per meter | \$ | 9.38 |
| | | MINIMUM | \$ | 82.69 |
| 2. | Commercial – includes meter and regulator | | | |
| | | per outlet | \$ | 18.74 |
| | | MINIMUM | \$ | 82.69 |
| 3. | Commercial – does not include warm air heating units, but does include un-vented space | | | |
| | | per appliance | \$ | 18.74 |
| | | MINIMUM | \$ | 82.69 |
| 4. | For major repairs to gas pipe where no fixture or appliance install is involved | | | |
| | | per repair | \$ | 55.13 |
| | | MINIMUM | \$ | 82.69 |
| 5. | Underground L.P. gas tanks per group of tanks at a single location | | | |
| | | per tank per group | \$ | 82.69 |
| 6. | Above ground L.P. gas tanks per group of tanks at a single location | | | |
| | | per tank per group | \$ | 82.69 |
| g. | Sewer | | | |
| 1. | Per building storm sewer and per building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building | | | |

| | | | |
|----|---|------------------------|------------------|
| | | | \$ 82.69 |
| 2. | Sewer Capping/Demolition | | \$ 82.69 |
| h. | Temporary Toilets (Waterborne or Chemical) | | |
| | | 1 st toilet | \$ 82.69 |
| | | renewal | \$ 82.69 |
| | | per added toilet | \$ 18.74 |
| i. | Water and Gas Mains (All Groups) | | |
| | | per 10 l/f | \$ 18.74 |
| | | MINIMUM | \$ 127.89 |
| j. | Water Piping | | |
| 1. | 2" or less water service backflow assembly | | \$ 95.92 |
| 2. | 2 1/2" or larger water service backflow assembly | | \$ 191.84 |
| 3. | Irrigation system and underground sprinkler system for per zone | | \$ 26.46 |
| 4. | Replace Solar Panel or New Install | | \$ 191.84 |
| 5. | Solar water heater install, equipment replacement or repair | | \$ 191.84 |
| 6. | Swimming Pool Heater Replacement or New Install | | \$ 82.69 |
| 7. | Swimming Pool Repair | | \$ 82.69 |
| 8. | Water service connection to a municipal or private water supply system (for per meter on per lot) | | |

| | | | |
|-----------|--|----------------------|------------------|
| | | | \$ 82.69 |
| k. | Wells | | |
| | 1. Commercial | per well | \$ 127.89 |
| 4. | Residential Permits | | |
| a. | New Construction and/or Additions | | |
| | 1. Sub Permits | | NO CHARGE |
| | 2. All general plumbing permit fees are included under to Master Permit the following are the exceptions | | |
| | A. Backflow Preventers | | |
| | B. Interceptors (grease, oil, sand, etc.) | | |
| | C. Irrigation | | |
| | D. Lift Station | | |
| | E. Medical Gas (compressed air, nitrous oxide, vacuum lines, etc.) | | |
| | F. Natural/LP Gas | | |
| | G. Septic Tank and Drain field | | |
| | H. Site Work (sanitary manholes, catch basins, sewer lines and/or water lines) | | |
| | I. Wells for potable or irrigation | | |
| b. | Alteration and Repairs | | |
| | 1. Single Family/Duplex | per \$1.00 job value | \$ 0.064 |
| | | MINIMUM | \$ 82.69 |
| | | MAXIMUM | \$ 1,653.75 |
| | 2. Shade Houses | per 100 sff | \$ 0.42 |
| c. | Natural Gas or Liquefied Petroleum | | |
| | 1. New or Replacement | per meter | \$ 9.38 |
| | 2. Commercial – includes meter and regulator | | |

| | | | | |
|----|--|--------------------|----|---------------|
| | | per outlet | \$ | 18.74 |
| 3. | Commercial – does not include warm air heating units, but does include un-vented space | | | |
| | | per appliance | \$ | 18.74 |
| 4. | For major repairs to gas pipe where no fixture or appliance install is involved | | | |
| | | per repair | \$ | 55.13 |
| 5. | Underground L.P. gas tanks per group of tanks at a single location | | | |
| | | per tank per group | \$ | 82.69 |
| 6. | Above ground L.P. gas tanks per group of tanks at a single location | | | |
| | | per tank per group | \$ | 82.69 |
| d. | Sewer | | | |
| 1. | Per building storm sewer and per building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building | | \$ | 82.69 |
| 2. | Sewer Capping/Demolition | | \$ | 82.69 |
| e. | Water and Gas Mains (All Groups) | | | |
| | | per 10 l/f | \$ | 18.74 |
| | | MINIMUM | \$ | 127.89 |
| f. | Water Piping | | | |
| 1. | 2" or less water service backflow assembly | | \$ | 95.92 |

| | | | |
|-----------|---|----------|------------------|
| 2. | 2 1/2" or larger water service backflow assembly | | \$ 191.84 |
| 3. | Irrigation system and underground sprinkler system for per zone | | \$ 26.46 |
| 4. | Replace Solar Panel or New Install | | \$ 191.84 |
| 5. | Solar water heater install, equipment replacement or repair | | \$ 191.84 |
| 6. | Swimming Pool Heater Replacement or New Install | | \$ 82.69 |
| 7. | Swimming Pool Repair | | \$ 82.69 |
| 8. | Water service connection to a municipal or private water supply system (for per meter on per lot) | | \$ 82.69 |
| g. | Wells | | |
| 1. | Residential | per well | \$ 82.69 |
| 5. | Settling Tank, Gas and Oil Interceptors and Grease Traps | | |
| | (Including drain tile and relay for same Residential and Commercial) | | \$ 82.69 |
| 6. | Water Treatment Plants, Pumping Stations, Sewer Treatments and Lift Stations | | |
| a. | Lift station (interior station piping) | | \$ 381.47 |
| b. | Sewage ejector | | \$ 110.25 |

c. Sewage treatment plant (interior plant piping) \$ 238.14

d. Water treatment plant (interior plant piping) \$ 332.96

K. Public Works Plan Review Fees

1. Multiple Discipline Review

\$ 210.00

2. Single Discipline Review

\$ 80.00

3. Revisions

Revisions fee of seventy nine dollars per hour for a minimum of one (1) hour will be applied for revisions.

hourly

\$ 79.00

L. State of Florida Surcharge Fee

30 % of total building Services Division Permit Fee

per \$1.00 job value

\$ 0.03

M. Technology and Training Fees

A technology and training fee of fifteen percent (15%) of the total Building permit fee shall be assessed to per permit to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.

Fifteen percent (15%) of the total Building permit

N. Unsafe Structures

The Department of Building & Code Compliance - Building Services Division Enforcement Fees: In compliance with the Florida Building Code, National Electrical Code, and Miami Gardens Code, Chapter 28, the following expenses will be recovered from necessary Building Services Division enforcement and/or

demolitions

- | | | | |
|-----|--|-------------|--------------------|
| 1. | Initiation and processing fee for all work without a permit and all Unsafe Structures cases after given ninety (90) days to comply. | per case | \$ 501.00 |
| 2. | Asbestos Sampling and Abatement | per | Actual Cost |
| 3. | Bid processing and contractor Notice to Proceed (NTP) administrative cost | per install | \$ 150.00 |
| 4. | Corporate Information | per | \$ 50.00 |
| 5. | Demolition/Secure Services | per case | Actual Cost |
| 6. | Digital Pictures | per picture | \$ 3.00 |
| 7. | Extension | per | \$ 150.00 |
| 8. | Initial Inspection | | \$ 158.00 |
| 9. | Legal Advertisement | per hearing | Actual Cost |
| 10. | Lien/Recordation/Cancellation of Notices | | |

| | | | |
|------------|---|--------------------------|--------------------------------------|
| | Administrative | Per page per 10 pages | Actual Cost \$ 1.00 |
| 11. | Posting of Notices | | |
| | | per posting | \$ 50.00 |
| 12. | Re-inspection (if applicable) | | |
| | open non-compliance cases after being given ninety (90)days | | \$ 110.00 |
| 13. | Title Search | | |
| | | per case | Actual Cost |
| 14. | Unsafe Structure Panel | | |
| | | per hearing | \$ 200.00 |

O. Zoning Plan Review 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 total Zoning fee

2. Permit Renewal

Renewal of expired or abandoned plans in review shall be fifty percent of the original zoning fee

50% of the original Zoning fee

3. Minimum Permit Fees

Minimum Fee for Zoning Fee shall be applicable to all items in this section except as otherwise specified.

\$ 25.00

With the exception of fees associated with windows, trusses, doors, skylights and all required shop drawings which are already included in the basic Zoning Fee, this minimum fee do not apply to add-on Zoning Fee issued as supplementary to current outstanding permits for the

same job.

Except where otherwise indicated

4. Awning, Canopy and Screen Enclosure

per install \$ 51.50

5. Commercial Permits

a. New Construction (all other not Single Family Residence)
Other than as specified herein: (Water Towers, Pylons, Bulk Storage-Tank Foundations, Unusual Limited-use buildings, marquees, and similar construction)

per \$1.00 job value \$.00264

b. Alteration and Repairs
All others not including single family residence.
Paving, Restriping, Resurfacing, Seal Coating, and other Structures

per \$1.00 job value \$ 0.0039

6. Fence and Walls

1st 500 l/f \$ 51.50

per added 500 l/f \$ 51.50

Masonry and Ornamental Iron per l/f \$ 0.35

7. Inspection and Plan Reviews

a. Expedite Plan Review Service

1. Commercial

1st 4 hours \$ 517.68

per added hour \$ 129.15

2. Residential

1st 4 hours \$ 242.55

per added hour \$ 59.85

b. Plan Revisions

per hour \$ 51.50

8. Mobile Homes, Temporary Buildings and Trailers

per install \$ 70.00

Does not include cost of new foundation or repairs to buildings or structure per 100 s/f \$ 2.94

Development Services Technology Surcharge

Revenue Description

Revenue comes from a 15% local surcharge on all permits and fees collected in the Development Services Fund except impact fees.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund
 15-00-00-345-200-00

Use of Revenue

Development Services Fund. Funds are to be used for the addition and improvement of technology used by the fund.

Method/Frequency of Payment

Concurrent with all other fees paid.

Basis for Budget Estimate

Estimate for the budget is based on a percentage of the permit fee estimate.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$178,109 | |
| FY 08 | \$148,696 | (18.46%) |
| FY 09 | \$44,488 | (69.37%) |
| FY 10 | \$0 | (100.0%) |
| FY 11 | \$132,713 | 100% |
| FY 12 | \$277,023 | 108.74% |
| FY 13* | \$166,738 | (39.81%) |
| FY 14** | \$158,335 | (5.04%) |

Estimated
 ** Budgeted

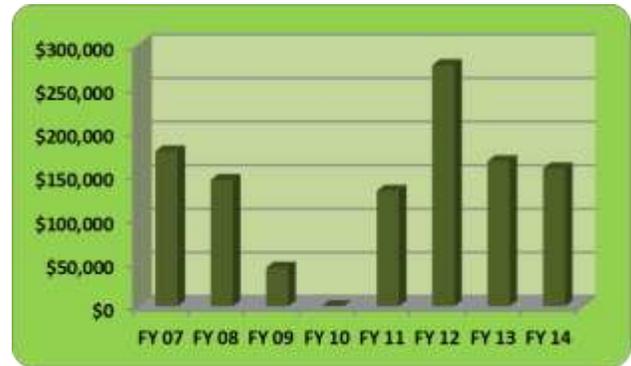
Discussion

This fee was originally imposed when the City assumed the operation of the Planning, Zoning and Building departments because of our lack of revenue history. Staff was concerned that sufficient funds to operate would not be generated by the normal permit fees. The fee has been renewed each year in order to provide sufficient revenue to run the Fund's activities. In FY-08, the fee was designated as a technology fee to help the City recover and expand technology-related expenses. The wide variation in revenue is due largely to the inaccurate coding of revenue during

the City's early days before full automation of the revenue system.

From the graph above, the effects on revenue of the economic slowdown is obvious.

History of Technology Surcharge in the Development Services Fund



General Fund Subsidy

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Generally, the Development Services Fund should be a self-balancing operation; however, starting in 2008, the Fund has had to have a direct subsidy from the General Fund in order to cover operational costs.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Budget ordinance

Special Requirements

None.

Fund/Account Number

Development Services Fund:
 15-00-00-381-030-01

Use of Revenue

Development Services Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Annually.

Basis for Budget Estimate

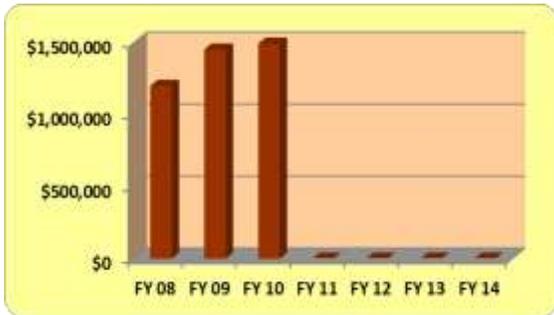
Estimate for the budget is based on operational necessity.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$1,452,700 | |
| FY 10 | \$1,493,585 | 2.81% |
| FY 11 | \$0 | (100%) |
| FY 12 | \$0 | 0% |
| FY 13* | \$0 | 0% |
| FY 14** | \$0 | 0% |

* Estimated
** Budgeted

History of General Fund Subsidy to the Development Services Fund



Discussion

Each year, the City budgets its entire fund balance in all of its operating funds. In the first year of the Development Services Fund, the fund balance reserve grew substantially due to the hot development scene; however, as a result of economic turndown, the reserve has been depleted and a subsidy has been required to balance the budget. FY-10 saw more of the same, albeit less. In order to balance the FY-11 budget, \$103,690 had to be transferred from the General Fund as a subsidy. To date, \$3,659,297 has been transferred from the General Fund to the Development Fund. These funds will be paid back when conditions improve.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash. Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is

actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account #: DFS 15-00-00-361-100-00

Use of Revenue: Unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

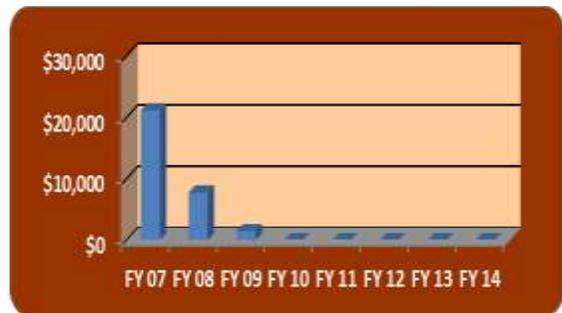
Budget estimate is based on historical receipts, trend analysis and anticipated cash available for deposit.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 08 | \$7,766 | |
| FY 09 | \$1,474 | (81.02%) |
| FY 10 | \$0 | (100%) |
| FY 11 | \$0 | 0% |
| FY 12 | \$0 | 0% |
| FY 13* | \$0 | 0% |
| FY 14** | \$0 | 0% |

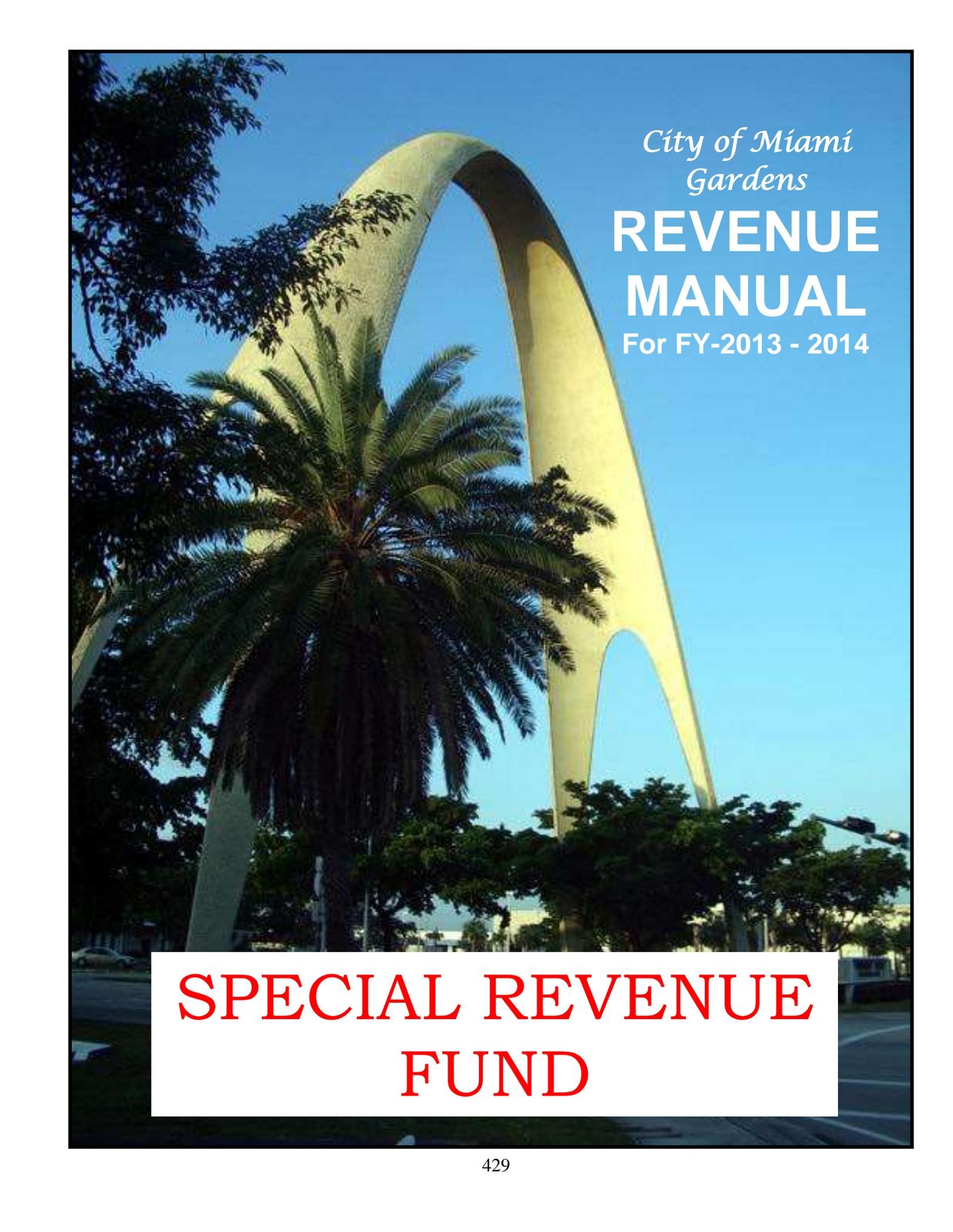
* Estimated
** Budgeted

History of Earned Interest to the Development Services Fund



Discussion

From FY-04 through FY-06, the City received interest on its idle cash and that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash. The decrease in FY-08 and FY-09 are due to the decline of the fund balance. Until the Fund begins to have a positive balance sheet, no interest will be earned.



*City of Miami
Gardens*

**REVENUE
MANUAL**
For FY-2013 - 2014

**SPECIAL REVENUE
FUND**

Impact Fees

Revenue Description

Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses and are designed to capture a portion of the cost of providing the capital infrastructure needed to integrate the development into the existing community. They can only be used for new services or capital expenditures designed to serve this new population or business.

The City of Miami Gardens, through Miami-Dade County, levies several impact fees. These include impact fees for Law Enforcement, Parks Open Space and Parks Improvements. Also included is a General Administration Fee that is assessed as part of the fees.

- Law enforcement impact fees are imposed upon all land uses that create an impact on law enforcement services. This includes Commercial, Industrial and Residential.
- Parks and recreation Open Space impact fees are imposed upon all land uses that create an impact on City parks.
- Parks and recreation Improvement impact fees are imposed upon all land uses that create an impact on City parks.
- Admin Fees

In addition to the above impact fees, Miami-Dade County levies impact fees on development within the City including Road and School impact fees.

Legal Basis for Revenue

Article VIII, Section 1(g), Florida Constitution
Florida Statutes §125.01, §163.3161, §236.24(1), §380.06

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Funds collected from impact fees cannot be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development.

Prior to the imposition of impact fees, the local government must conduct a study to establish the costs to be recovered through the fees. Miami-Dade County conducted these studies for the City of Miami Gardens when this area was unincorporated.

Fund/Account Number

Special Revenue Fund
16-00-00-363-210-00 (General Administration Fee)
16-00-00-363-220-00 (Police Impact Fee)
16-00-00-363-270-00 (Parks Improvement Impact Fee)
16-00-00-363-271-00 (Parks Open Space Impact Fee)

Use of Revenue

Special Revenue Fund. Restricted to the purpose for which it was received per the above.

Method/Frequency of Payment: Occasional.

Basis for Budget Estimate

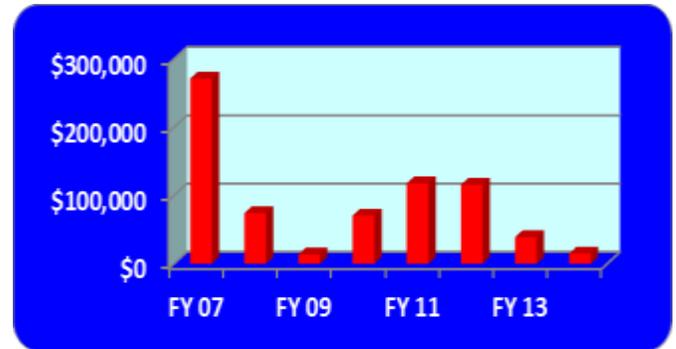
Estimate for the budget is based on history of fee collections, trend analysis and adjusted by anticipated new construction for the coming year.

Collection history

Parks Open Space

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$271,131 | |
| FY 08 | \$74,115 | (72.66%) |
| FY 09 | \$13,698 | (81.82%) |
| FY 10 | \$70,636 | 415.67% |
| FY 11 | \$117,896 | 66.91% |
| FY 12 | \$115,695 | (1.87%) |
| FY 13* | \$39,000 | (66.29%) |
| FY 14** | \$15,000 | (61.54%) |

History of the Park Open Space impact Fee Revenue to the



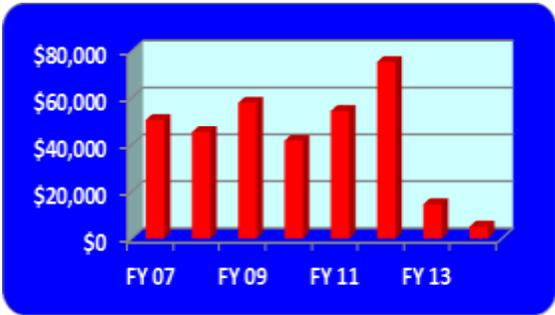
Parks Operations

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$44,292 | |
| FY 08 | \$62,970 | 42.17% |
| FY 09 | \$12,627 | (79.95%) |
| FY 10 | \$65,950 | 422.29% |
| FY 11 | \$91,663 | 38.99% |
| FY 12 | \$97,674 | 6.56% |
| FY 13* | \$59,800 | (38.78%) |
| FY 14** | \$15,000 | (74.92%) |

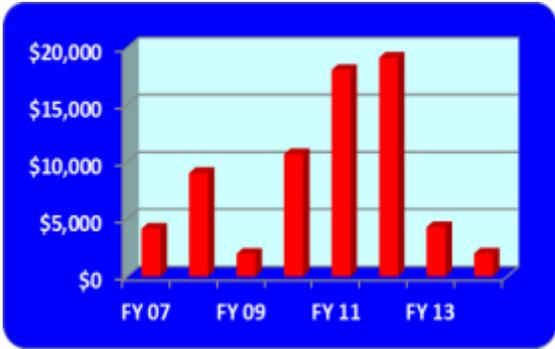
* Estimated

** Budgeted

**History of the Park Operations
Impact Fee Revenue to the Special
Revenue Fund**



**History of Admin. Impact Fee to
the Special Revenue Fund**



Police

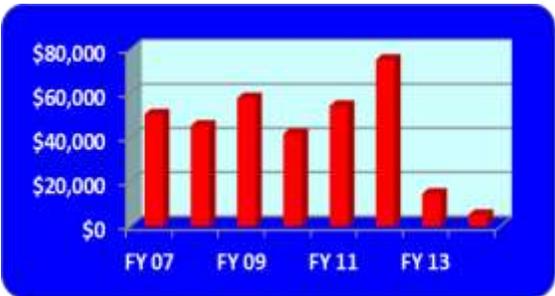
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|---------------------------------------|
| FY 07 | \$50,505 | |
| FY 08 | \$45,348 | (10.21%) |
| FY 09 | \$57,824 | 27.51% |
| FY 10 | \$41,669 | (27.94%) |
| FY 11 | \$54,342 | 30.41% |
| FY 12 | \$75,205 | 38.39% |
| FY 13* | \$14,545 | (80.66%) |
| FY 14** | \$5,000 | (65.62%) |

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.

**History of the Police Impact Fee
to the Special Revenue Fund**



Admin

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|---------------------------------------|
| FY 07 | \$4,168 | |
| FY 08 | \$9,030 | 116.65% |
| FY 09 | \$1,975 | (78.14%) |
| FY 10 | \$10,683 | 441.19% |
| FY 11 | \$18,029 | 68.76% |
| FY 12 | \$19,105 | 5.97% |
| FY 13* | \$4,300 | (77.49%) |
| FY 14** | \$2,000 | (53.49%) |

* Estimated
** Budgeted

**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

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|---------------------------|----------------------|--------------------------------------|
| FY 07 | \$22,843 | |
| FY 08 | \$14,280 | (32.49%) |
| FY 09 | \$22,923 | 102.14% |
| FY 10 | \$18,386 | (19.79%) |
| FY 11 | \$19,281 | 4.87% |
| FY 12 | \$20,831 | 8.04% |
| FY 13* | \$27,377 | 31.42% |
| FY 14** | \$28,000 | 2.28% |

* Estimated

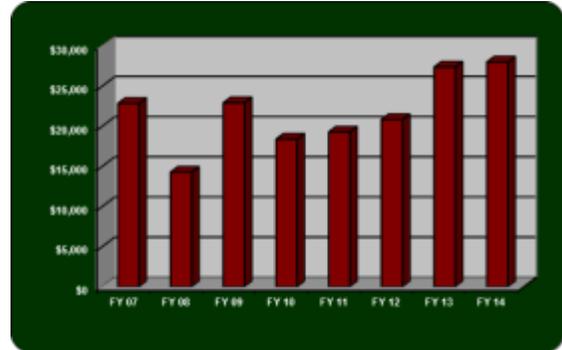
** Budgeted

Discussion

The City receives these funds as part of each traffic ticket issued within the City's municipal boundaries. Thus far, the City has not spent any of these funds. With the start-up of our department in December 2007, we should begin using the funds in the future.

This revenue is based on traffic tickets issued, thus we expected and saw an increase after our police department was created in FY-09. Overall, revenue is small and fairly stable.

History of Law Enforcement Training Trust Fund Revenues (\$2 Funds) to the Special Revenue Fund



Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Special Revenue Fund: 15-00-00-361-100-00

Use of Revenue

Special Revenue Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

Budget estimate is based on historical receipts, trend analysis and anticipated cash available.

Collection History

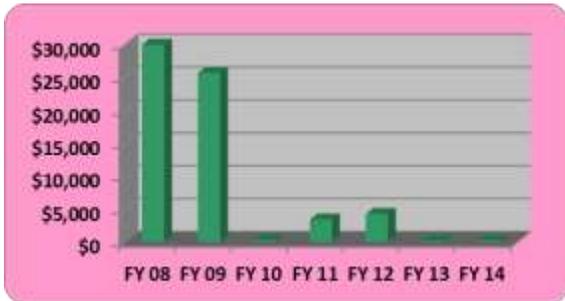
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 08 | \$52,558 | |
| FY 09 | \$25,712 | 81.08% |
| FY 10 | \$263 | (98.98%) |
| FY 11 | \$3,434 | 1205.7% |
| FY 12 | \$4,288 | 24.87% |
| FY 13* | \$200 | (95.34%) |
| FY 14** | \$200 | 0.00% |

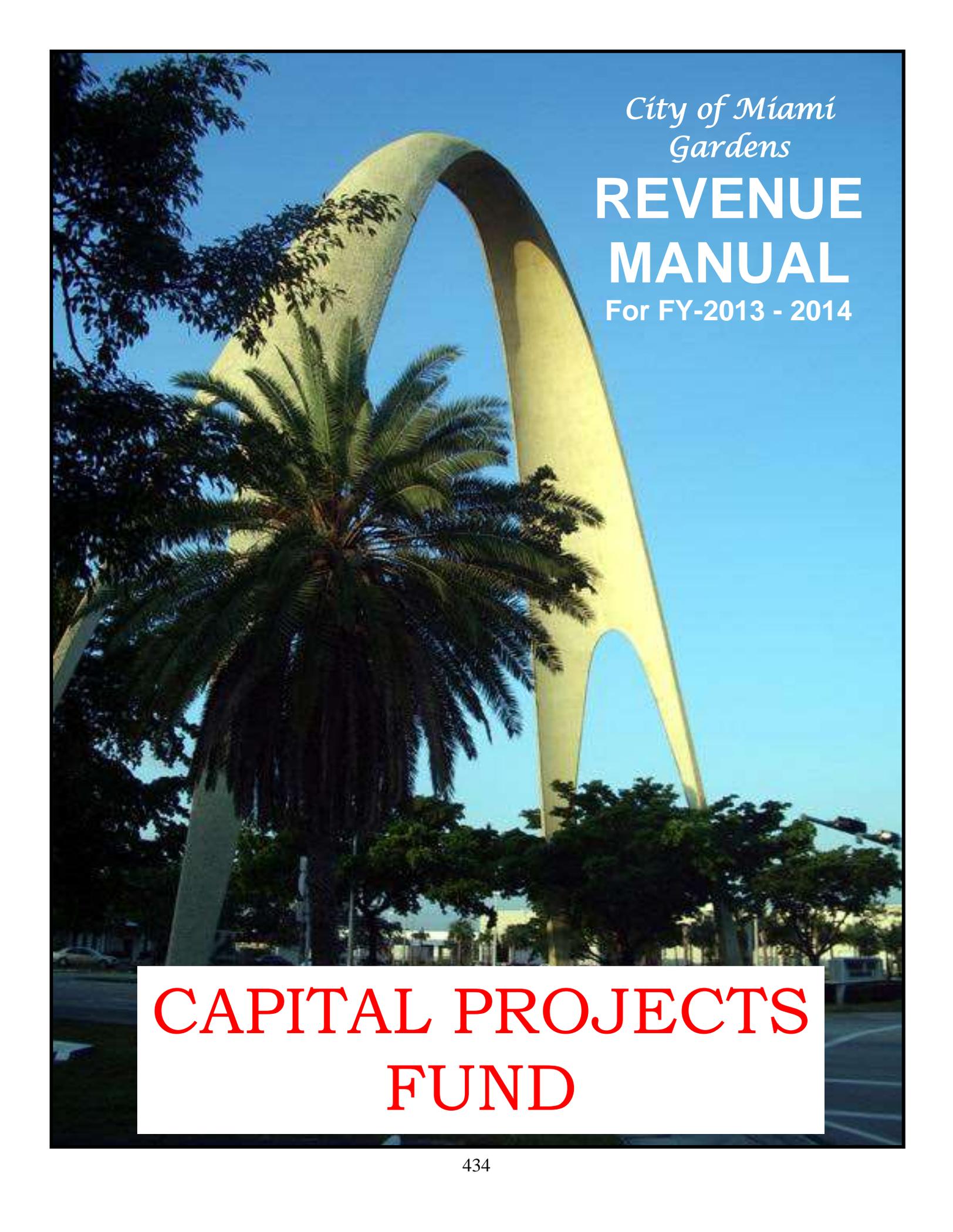
* Estimated
 ** Budgeted

Discussion

In FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash. The decrease in FY-09 through FY-11 is due to the collapse of interest rates and the use of a major portion of the funds in the police and parks departments' capital program.

History of Earned Interest Income Revenue to the Special Revenue Fund





*City of Miami
Gardens*

**REVENUE
MANUAL**
For FY-2013 - 2014

**CAPITAL PROJECTS
FUND**

Grants and Donations

Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but it is much more likely for the revenues to be received after completion of the activity for which the grant was awarded and paid on a reimbursement basis.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

CIP Fund

30-00-00-341-201-00 (Urban Area Security Initiative Grant)

Use of Revenue

CIP Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$3,160,677 | |
| FY 08 | \$11,109,659 | 251.5% |
| FY 09 | \$7,242,320 | (662.66%) |
| FY 10 | \$5,776,483 | (20.42%) |
| FY 11 | \$5,287,776 | (8.46%) |
| FY 12 | \$2,503,463 | (52.66%) |
| FY 13* | \$2,907,419 | 16.14% |
| FY 14** | 0 | (100.00%) |

* Estimated
 ** Budgeted

Discussion

Grants have comprised a major portion of the construction capital that the City has had available since its inception. Local, state and Federal grants has been received for a variety of activities including parks, roads, stormwater and beautification.

Until FY-06, such grants were accounted for in the appropriate operating fund; however, this tended to distort the finances of the fund, thus in FY-06 the Capital Project Fund was created and all grants except those in enterprise funds are accounted for here.

Funds not expended in any particular fiscal year are carried over to the new budget in the same line item for continuity. Funding for FY-13 is \$0 at this time although we know that we will be receiving a UASI grant but the amount is not known at this time.

History of Grants and Donations Revenue to the Capital Projects Fund



Proceeds of Long Term Debt (Bonds)

Revenue Description

Periodically, the City issue debt in order to finance its major capital projects. These projects range form street improvements, parks acquisition and improvements, the purchase of property and the design/constriction of new building and facilities, and the purchase/renovation of older buildings.

Bonds are the municipal way of borrowing. The City issues bonds or notes upon which the City indicates the interest rate it will pay to the lender and the timeframe for repayment. There are several varieties of bonds, but the most common is the revenue bond. Revenue bonds are loans backed the City's pledge of certain, specified revenue for repayment. These pledged revenues can be almost any revenues the City receives except property taxes. Revenue bonds are usually sold on a negotiated basis with potential lenders. Smaller revenue issues, like ours, are solicited on a competitive basis with area lending institutions through sealed bids.

If property taxes are pledged, Florida requires that such bond be approved by a referendum of the voters. This pledge states that the City will guarantee the repayment of these bonds even it takes a tax increase to do so.

These tax-backed bonds are called General Obligation Bonds (GO Bonds). These are usually sold on the open market in New York City through a major underwriting agency.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Capital Improvement Fund
 30-00-00-384-100-01

Use of Revenue

Various Operating Funds. Restricted to Capital facilities purchase, design, and construction.

Method/Frequency of Payment

Funds are received upon issuance of the bonds.

Basis for Budget Estimate

Estimate is the amount of the planned bond issue.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 06 | \$0 | |
| FY 07 | \$14,400,000 | 100% |
| FY 08 | \$0 | (100%) |
| FY 09 | \$12,800,000 | 100% |
| FY 10 | \$0 | (100%) |
| FY 11 | \$55,000,000 | 100% |
| FY 12 | 0 | (100%) |
| FY 13* | 0 | 0% |
| FY 14** | 0 | 0% |

* Originally recorded in the General Fund
 ** Budgeted from a COP issue for City Hall

Discussion

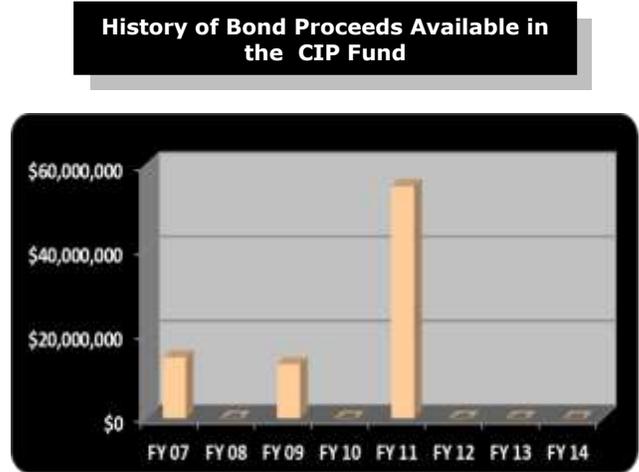
The City has issued two facility improvement revenue bonds since its inception in 2003. The first was a \$7.5 million issued backed by the Communications Services Tax, State Revenue Sharing and the County 3-cent Gas Tax. These funds were used for the purchase of a parks addition to Rolling Oaks Park, the purchase of a pocket park off NW 37th Avenue, purchase of right-of-way for a road project at NW 27th Ct. and NW27th Avenue, NW27th Avenue beautification, and the police and public works complex.

The \$14.4 million revenue bond issue was also backed by the Communications Services Tax and State Revenue Sharing revenues. These funds were designated for renovation of the police and public works facilities, the construction of a fuel

station for City vehicles, the purchase of additional parks property, and other miscellaneous capital needs.

In FY-09, the City issued a taxable revenue bond (\$8.8 million) secured by the electric utility tax. These bonds were for the purchase of two parcels of developer-owned property for possible resale under the City's economic development program. The City also issued \$4 million in revenues bonds to purchase a 14 acre parcel with 5 existing building for a senior center and botanical garden.

FY-11 will see the issuance of \$55,000,000 in Certificates of Participation (COPS) to finance the City's new City Hall complex.



Transfers In

Revenue Description

Transfers-in represent two types of transfers from other operating Funds. The first are capital transfers. These are programmed transfers of funds for specific capital projects. With the addition of the Capital Improvement Projects Fund, most capital projects are now funded in, and managed out of, this Fund. These transfers represent either the full or partial cost of a proposed project. Often, these funds are the City's match for a grant that was received.

The second type of transfer-in is for debt service on the City's capital-related bond issues. The projects undertaken with bond funds thus far have been for the benefit of both the General Fund and the Transportation Fund. Both Funds transfer their proportionate share of the annual debt service to the CIP Fund from where the bond payment is actual made.

Legal Basis for Revenue

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

Special Requirements

None.

Fund/Account Number

Capital Improvement Project Fund: 30-00-00-381-015-10 to 30-00-00-381-030-01

Use of Revenue

Capital Improvement Projects Fund. Restricted.

Method or Frequency of Payment

Transferred with the approval of the annual budget.

Basis for Budget Estimate

Estimate for the budget is based on a formula which varies for each covered service. These are as follows:

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 07 | \$8,752,020 | |
| FY 08 | \$4,884,197 | (44.19%) |
| FY 09 | \$1,700,000 | (65.19%) |
| FY 10 | \$2,235,869 | 31.52% |
| FY 11 | \$960,661 | (57.03%) |
| FY 12 | \$895,817 | (6.75%) |
| FY 13* | \$4,918,298 | 449.03% |
| FY 14** | \$5,204,701 | 5.82% |

* Estimated

** Budgeted

Discussion

Transfers-in to the Capital Projects Fund are largely as a result of capital construction programs being carried out by other Funds. Often they are needed to supplement a grant that was received. Also, the City Council periodically transfers monies into the Fund to use for future projects and for contingency on current projects.

History of Transfers-In in the Capital Projects Fund



Interest Income

Revenue Description

This revenue results from the investment of idle City funds. After the City's incorporation, interest earned was retained by the General Fund; however, in FY

08, the City will begin allocating interest to the various operating funds in proportion to their participation in pooled cash.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account #: CIP 30-00-00-361-100-00

Use of Revenue: Capital Projects Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash on hand.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 08 | \$431,276 | |
| FY 09 | \$97,230 | (77.46%) |
| FY 10 | \$16,518 | (83.01%) |
| FY 11 | \$178,028 | 977.78% |
| FY 12 | \$94,050 | (47.17%) |
| FY 13* | \$0 | (100.00%) |
| FY 14** | \$0 | 0.00% |

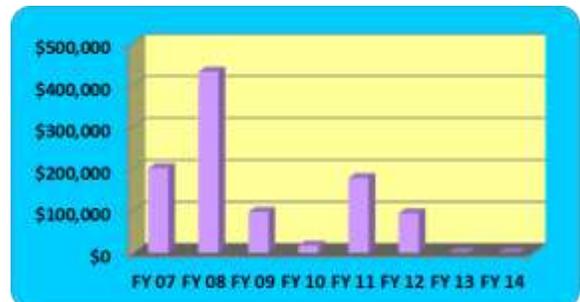
* Estimated

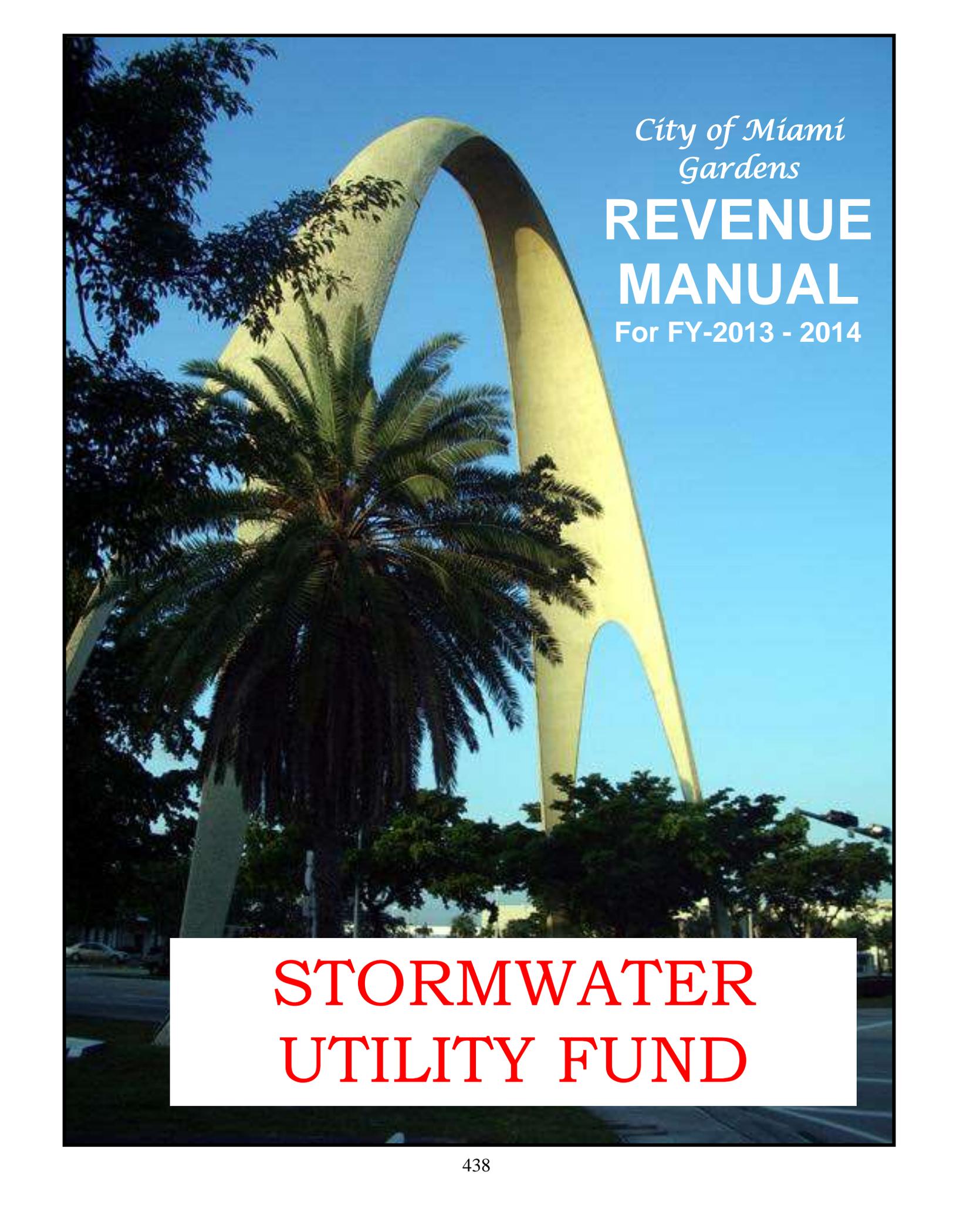
** Budgeted

Discussion

From FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings to each Fund based on the Fund's proportionate share of the pooled cash. For FY-11, the CIP Fund received \$178,028 on its \$55,000,000 COP issue (These funds are held by the Trustee and paid to the City upon need.

History of Earned Interest Income Revenue to the Capital Projects Fund





*City of Miami
Gardens*

**REVENUE
MANUAL**
For FY-2013 - 2014

**STORMWATER
UTILITY FUND**

Stormwater Utility Fee

Revenue Description

USEPA has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's National Pollutant Discharge Elimination System (NPDES) Permit Program through efficient operations and the use of Best Management Practices (BMP).

In order to implement such a program, the State of Florida has authorized local governments to establish stormwater utilities and to charge a fee such as necessary to cover the costs of such a program. Miami-Dade County initially established a stormwater utility for the Miami-Gardens area. In April of 2006, the City assumed management of the utility through its own ordinance and interlocal agreement with the County.

Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of \$4.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

Legal Basis for Revenue

Florida Statutes §403.0893
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2006-25-106
 City of Miami Gardens Resolution 2006-143-489
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Fee collected must be used for the purposes stated above.

Fund/Account Number

Stormwater Utility Fund
 41-00-00-329-600-00

Use of Revenue

Stormwater Utility. Unrestricted.

Method/Frequency of Payment

Stormwater Utility Fees are collected from each City of Miami Gardens property owner (or tenant) through either the City of North Miami Beach's Water and Sewer System or through the Miami-Dade County Water & Sewer Department as part of their monthly bill. For properties that are not currently on either of these systems, the City bills directly on a quarterly basis.

Basis for Budget Estimate

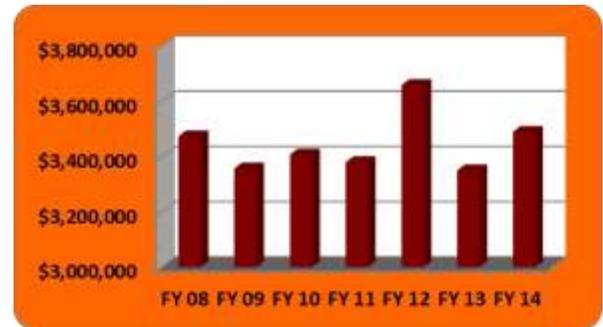
Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times \$4.00 per month.

Collection History

| <u>Fiscal Year</u> | <u>Amount</u> | <u>% increase/ (Decrease)</u> |
|--------------------|---------------|-------------------------------|
| FY 08 | \$3,473,074 | |
| FY 09 | \$3,356,630 | (3.35%) |
| FY 10 | \$3,407,248 | 1.51% |
| FY 11 | \$3,380,061 | (0.80%) |
| FY 12 | \$3,658,510 | 8.24% |
| FY 13* | \$3,350,000 | (8.43%) |
| FY 14** | \$3,489,549 | 4.17% |

* Estimated
 ** Budgeted

History of Stormwater Utility Fees



Discussion

In FY-07, the City took over the Stormwater Utility from Miami-Dade County in April 2007. FY-08 is the first full year of the Stormwater Utility's operations. One major goal of the new department is to staff up and to secure equipment. Currently, the City contracts for such item as Street cleaning and basin cleaning; however, the goal is to perform such services in-house.

When the City assumed the program, the County turned over its drainage basins, culverts and drains located on City-owner streets. It also turned over approximately 10 miles of canal systems which we have to maintain. Currently the City is paying the County to continue to maintain these canals.

Permitting (Flood Plain Management) Fees

Revenue Description

As part of the requirements the City must comply with in order to participate in the National Flood Insurance Program is a plan review process for all new construction and substantial improvements. The floodplain fees are designed to cover the costs of administering this program to comply with the federal regulations. Fees are charged upon application for a qualifying process, either to the developer or to the resident.

Legal Basis for Revenue

National Flood Insurance Reform Act of 1994 (42 U.S.C. 4101)
 City of Miami Gardens Charter Article 4, Section 4.9
 Miami-Dade County Code Chapter 11-C
 City of Miami Gardens Ordinance 2004-07-23
 City of Miami Gardens Ordinance 2009-20-192

Special Requirements

Fee collected must be used for the purposes stated above.

Fund/Account Number: Stormwater Utility Fund
 41-00-00-329-500-00

Use of Revenue: Stormwater Utility. Unrestricted.

Method/Frequency of Payment

Occasional. Floodplain fees are charged upon application for a covered process.

Basis for Budget Estimate: Historical collection.

Collection History

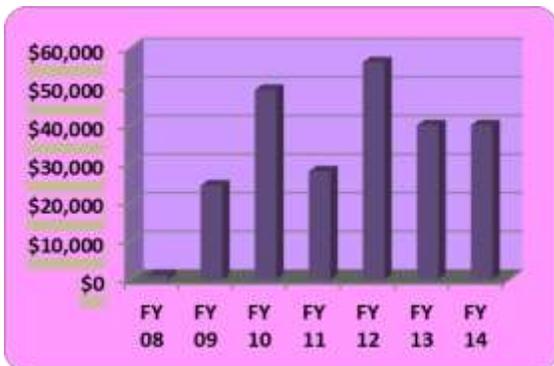
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$24,394 | |
| FY 10 | \$49,116 | 101.34% |
| FY 11 | \$28,045 | (42.9%) |
| FY 12 | \$56,325 | 100.84% |
| FY 13* | \$40,000 | (28.98%) |
| FY 14** | \$40,000 | 0.00% |

* Estimated
 ** Budgeted

Discussion

The floodplain management program was established in FY-08. Prior to this, the building department handled elevation certifications. Currently the program is being administered by the Floodplain Administrator in the Public Works Department.

History of Floodplain Management Fees



Fee Schedule

1. Floodplain Fees:
 - Plan Review
 - Residential.....\$ 90
 - Commercial.....\$ 210
2. Certificate of Completion Review.....\$ 55
3. Review of structures in Flood Zone X.....\$ 275
4. Flood Proofing Review.....\$ 355
5. Letter of Map Revision (LOMR) Review..\$ 275
 - Single Structure +\$20 for each additional lot
6. Conditional LOMR review
 - a. Multiple lots – up to 5 lot.....\$ 275
 - b. Over 5 lots.....\$ 275
 - + \$20 for each additional lot
7. Plan review establishing substantial improvement
 - a. Residential.....\$ 95
 - b. Commercial.....\$ 200
8. Flood Zone inquiry (to include a Flood Zone Letter).....\$45
9. Processing of Elevation Certificate.....\$ 45
10. Processing of Tie beam Elevation Certificate.....\$ 30
11. Preparation of Materials for Variances and Appeals:
 - a. Flood criteria and other Finished Floor Elevation Requirements
 - Residential..... \$695 per unit
 - Commercial.....\$1,175 per unit
12. Floodplain Construction Inspection
 - a. Re-Inspection, after 1st Failed Inspection.....\$ 55
 - b. Substantial Damages/Improvement Inspection.....\$ 50
 - c. Inspection in lieu of elevation certificate (as allowed).....\$ 125
13. Processing of Public Notices and Advertisements.....\$ 130/ad
14. Plan Reviews for Revisions to Previously Approved Plans.....50% of original fee Unless Otherwise noted..... (min. of \$55)

15. Sediment and Erosion Control Inspection: \$150.00
(This is performed to comply with federal and state NPDES permit requirements.) Includes review, inspection, reports, etc.

16. Re-Inspections: \$76.00 per inspection
(Work should be complete and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to Code or the approved drawings, a re-inspection will be necessary.)

17. Fee for Private Drainage Inspections for Compliance with the Property Maintenance Ordinance: \$50 per inspection
(The Floodplain Administrator conducts these inspections and coordinating with facility management.) The following are options for these facilities once a year:

- a. The City inspects for a charge of \$50.00 Any maintenance and associated cost required as a result of this inspection is the facility's responsibility, including requiring a reasonable time frame to fix the system or re-inspection fee if not ready for the inspection.
- b. The facility provides an inspection and report to the City, no charge by City, once a year.
- a. The facility provides maintenance on a yearly basis, and provides receipts to the city annually.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City began allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: Stormwater Utility Fund
41-00-00-361-100-00

Use of Revenue: Stormwater Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available.

Collection History

| Fiscal Year | Amount | % increase/ (Decrease) |
|--------------------|---------------|---------------------------------------|
| FY 08 | \$19,902 | |
| FY 09 | \$15,254 | (23.35%) |
| FY 10 | \$5,105 | (66.53%) |
| FY 11 | \$6,261 | 22.64% |
| FY 12 | \$3,226 | (48.48%) |
| FY 13* | \$5,000 | 55.01% |
| FY 14** | \$5,000 | 0.00% |

* Estimated
**Budgeted

Discussion

From FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash.

History of Earned Interest Income Revenue to the Stormwater Utility Fund



Grants and Donations

Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but it is much more likely for the revenues to be received after completion of the activity for which the grant was awarded and paid on a reimbursement basis.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund except for Stormwater grants as the Stormwater Fund is an enterprise fund and grants should be expensed within the fund.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: Stormwater Fund
 410-00-341-201-00 (State Grant)

Use of Revenue

Stormwater Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment: Occasional.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$1,159,901 | |
| FY 10 | \$88,275 | (92.39%) |
| FY 11 | \$147,301 | 66.87% |
| FY 12 | \$701,670 | 376.35% |
| FY 13* | \$24,000 | (96.58%) |
| FY 14** | \$0 | (100.00%) |

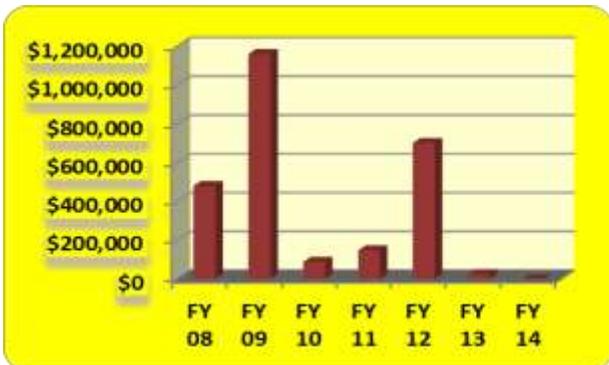
* Estimate
 ** Budgeted

Discussion

Grants have comprised a major portion of the stormwater construction capital that the City has had available since its inception. Local, state and Federal grants are received for specific projects.

Funds not expended in any particular fiscal year are carried over to the new budget in the same line item for continuity.

History of Grants and Donations in the Stormwater Utility Fund



(Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding be needed and provides the public with transparency with regards to our reserve.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements: None.

Fund/Account Number: Stormwater Utility Fund
 41-00-00-389-900-00

Use of Revenue: Restricted to stormwater uses.

Method/Frequency of Payment: N/a.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit or estimate if audit is not complete.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$1,159,901 | |
| FY 10 | \$1,323,041 | 14.06% |
| FY 11 | \$1,250,982 | (5.45%) |
| FY 12 | \$817,407 | (34.66%) |
| FY 13* | \$817,407 | 0.00% |
| FY 14** | \$1,203,379 | 47.22% |

* Estimated
 ** Budgeted

Discussion

The City budgets its entire fund balance in all of its operating funds. Most of the funds appropriated in this manner are from previously, unspent Stormwater Fees.

It is anticipated that the reserve will serve primarily as the funding source for any required match on stormwater grants that the City receives.

History of Budgeted Fund Balance Reserve in the Stormwater Utility Fund





**COMMUNITY
DEVELOPMENT
BLOCK GRANT FUND**

Grants and Donations

Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

CIP Fund
FY-11
 14-00-00-331-000-00 (Community Development Block Grant)

Use of Revenue

CIP Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Basic grant is by entitlement on a yearly basis. Other donations and grants are received on an occasional basis. There is no set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-----------------------------------|
| FY 08 | \$1,849,336 | |
| FY 09 | \$3,709,675 | 100.59% |
| FY 10 | \$6,293,302 | 69.65% |
| FY 11 | \$5,379,937 | (14.51%) |
| FY 12 | \$5,883,794 | 9.37% |
| FY 13* | \$1,932,227 | (67.16%) |
| FY 14** | \$1,014,829 | (47.48%) |

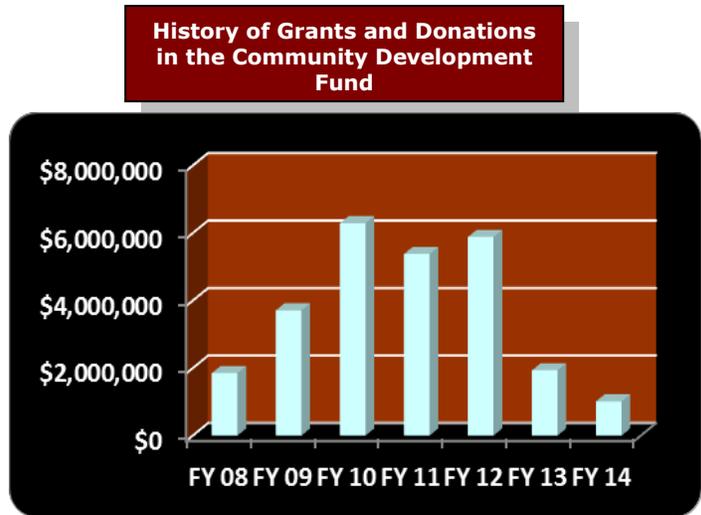
* Estimated
 * Budgeted

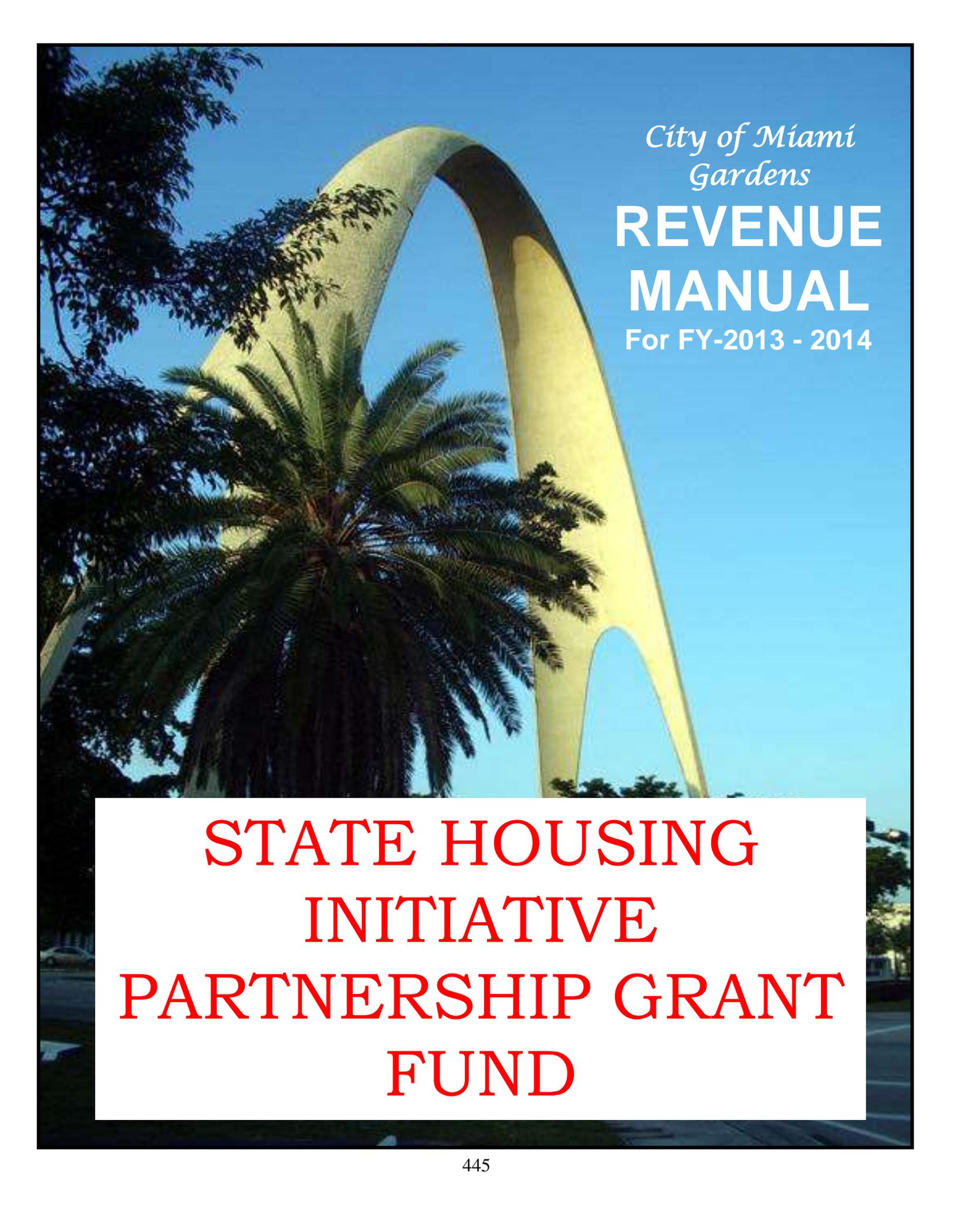
Discussion

The City received its first CDBG Grant as an entitlement city in FY-07 after completing its Consolidated Plan. As a result of Hurricane Wilma, the City received grant assistance from the State of Florida for repair and hardening of residential structures throughout the City. The City also received a grant from HUD via Miami-Dade County for a façade renovation program.

In FY-09, the City received approximately \$6.7 million in Neighborhood Stabilization Funds (NSP) in addition to smaller awards from the federal government. In FY-10, the City has been awarded additional NSP funding as well as several ARRA (Stimulus) funding grants.

In FY-11, only the City's CDBG Grant is anticipated although the City will attempt to receive additional funding under the NSP Program.





*City of Miami
Gardens*

REVENUE MANUAL

For FY-2013 - 2014

STATE HOUSING INITIATIVE PARTNERSHIP GRANT FUND

Grants

Revenue Description

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

Legal Basis for Revenue

Laws of Florida, Chapter 2007-198
 Florida Statutes §201.15 and §420.9071(9)
 City of Miami Gardens Charter Article 4, Sec. 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing several provisions. Additional procedures exist regarding the local government's submission of its local housing assistance plan.

Fund/Account Number: 13-00-00-331-000-00

Use of Revenue

The City must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; Additionally, funds may not be pledged to pay the debt service on any bonds.

Method/Frequency of Payment

Basic grant is by entitlement on a yearly basis.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

Collection History

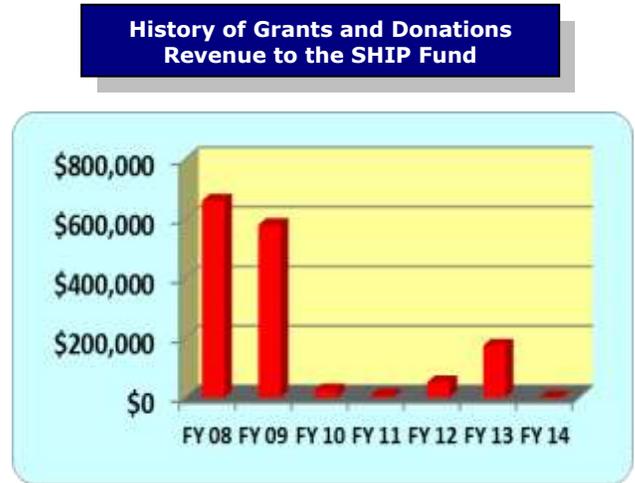
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 08 | \$660,696 | |
| FY 09 | \$579,223 | (12.33%) |
| FY 10 | \$23,407 | (95.96%) |
| FY 11 | \$7,400 | (68.39%) |
| FY 12 | \$50,914 | 588.03% |
| FY 13* | \$174,480 | 242.70% |
| FY 14** | \$0 | 0.00% |

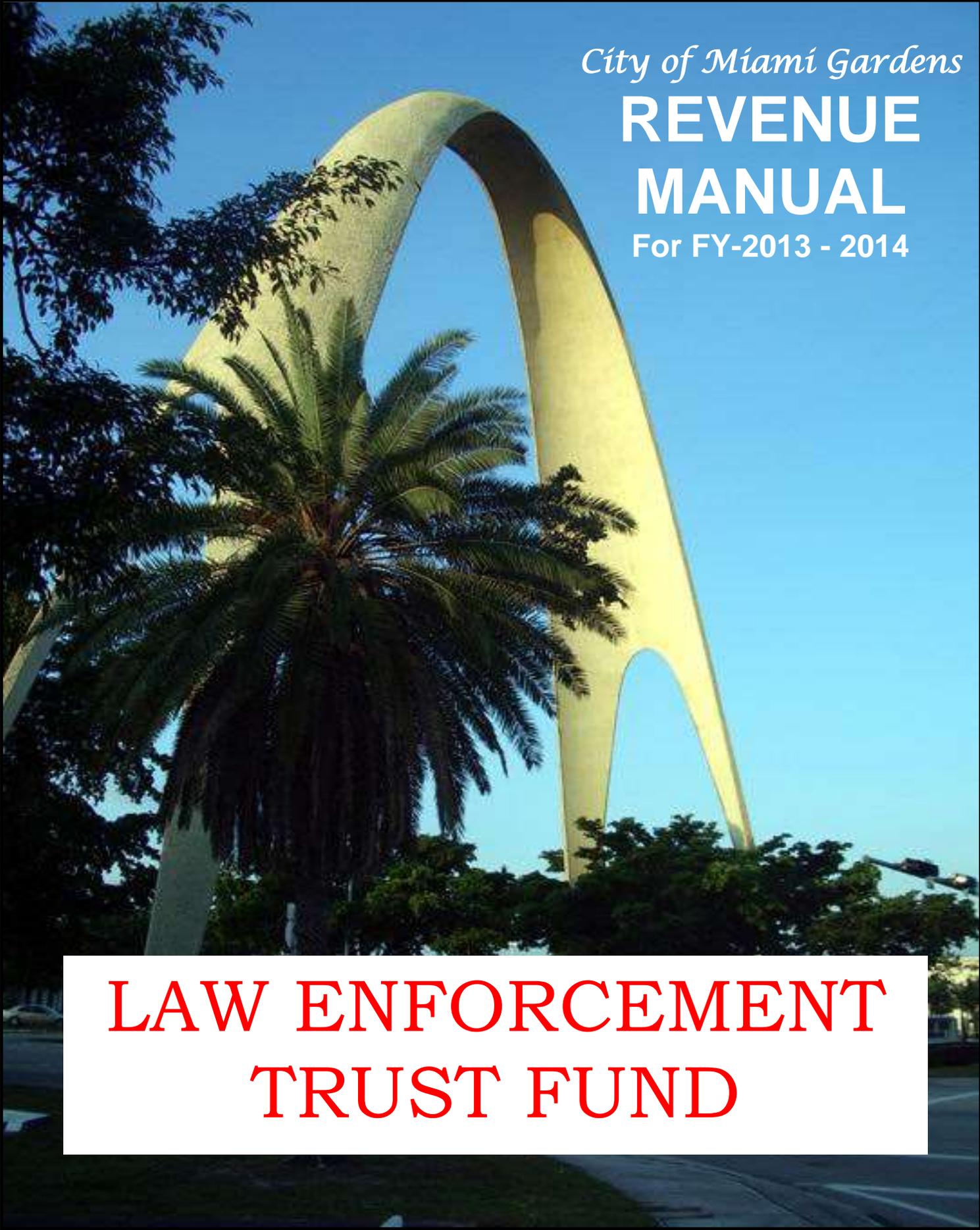
* Estimated

** Budgeted

Discussion

The City received its first SHIP Grant in FY-07 after completing its Housing Assistance Plan. Funds have been used exclusively for single family housing rehab thus far. There will be no allocation of funds in Florida for FY-13.





City of Miami Gardens

REVENUE MANUAL

For FY-2013 - 2014

LAW ENFORCEMENT TRUST FUND

Law Enforcement Trust Fund (L.E.T.F.) Revenue

Revenue Description

Section 932.701-707, Florida Statutes, establishes the procedure for local law enforcement departments to seize contraband and sell these assets. The law enables law enforcement agencies to seize anything that was used in, or acquired with proceeds of, felonious criminal actions. The seizure is accomplished through a civil process, as opposed to the underlying criminal law-based prosecution. It requires that contraband forfeiture trust funds be used only for the expressly specified purposes set forth in the statute or for other extraordinary programs and purposes, beyond what is usual, normal, regular, or established.

Legal Basis for Revenue

Florida Statutes §932.701-707
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Monies received from law enforcement seizures can only be used for specific purposes as outlined in Florida Statutes.

If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the board of county commissioners or the governing body of the municipality. Such proceeds and interest earned therefrom shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

After July 1, 1992, and during every fiscal year thereafter, any local law enforcement agency that acquires at least \$15,000 pursuant to the Florida Contraband Forfeiture Act within a fiscal year must expend or donate no less than 15 percent of such proceeds for the support or operation of any drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). The local law enforcement agency has the discretion to determine which program(s) will receive the designated proceeds.

Fund/Account Number: 17-00-00-359-007-00

Use of Revenue

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 09 | \$22,910 | |
| FY 10 | \$104,405 | 355.72% |
| FY 11 | \$19,280 | (81.53%) |
| FY 12 | \$13,243 | (31.31%) |
| FY 13* | \$56,141 | 323.93% |
| FY 14** | \$0 | (100.00%) |

* Estimated

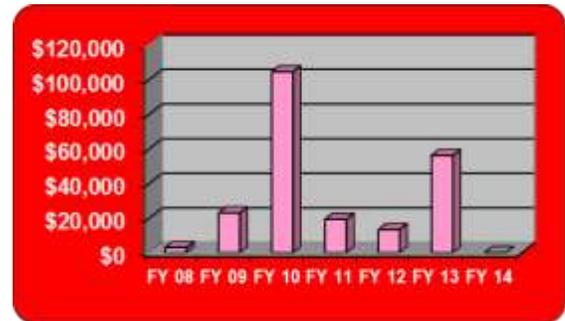
** State Law Prohibits anticipatory budgeting

Discussion

Prior to FY-08, the City contracted with the Miami-Dade County Police Department for police services. The City did not receive L.E.T.F. funds. With the advent of our own department, we can expect to see an increase in the availability of these funds in future years.

Florida law prohibits the anticipatory budgeting of LETF funds. The amounts shown in prior years are total received during that year.

History of Law Enforcement Trust Fund Revenues to the Special Revenue Fund



Interest Income

Revenue Description

This revenue results from the investment of idle City funds.

Legal Basis for Revenue

Florida Statutes §932.701-707
 Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

LET Fund
17-00-00-361-100-00

Use of Revenue: Restricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

Estimate based on fund current balance.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 09 | \$319 | |
| FY 10 | \$263 | (22.42%) |
| FY 11 | \$675 | 156.65% |
| FY 12 | \$452 | (33.04%) |
| FY 13* | \$100 | (77.88%) |
| FY 14** | \$0 | (100.00%) |

History of Earned Interest Income Revenue to the Law Enforcement Trust Fund



Discussion

Because the City just started its LEFT Fund with the inception of our own police force, the only monies in the fund were from the County. Interest should climb as the City police deposit more into the account.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding be needed and provides the public with transparency with regards to our reserve balance. For the LETF Fund, because it is

not lawful to budget in advance, all funds budgeted are from previous years. it is important to try and expend all funds timely.

Legal Basis for Revenue

Florida Statutes §932.701-707
Laws of Florida, Chapter 2007-198
Florida Statutes §201.15 and §420.9071(9)
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements: Used per statutes.

Fund/Account Number:

LET Fund: 1700-00-389-900-00

Use of Revenue

HIP Fund. Restricted to the uses for which it was originally received.

Method/Frequency of Payment

N/A. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit or an estimate if audit is not available at of budget time.

Collection History

| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-------------------------------|
| FY 10 | \$144,959 | |
| FY 11 | \$196,999 | 35.9% |
| FY 12 | \$106,670 | (45.85%) |
| FY 13* | \$121,821 | 14.20% |
| FY 14** | \$22,830 | (81.26%) |

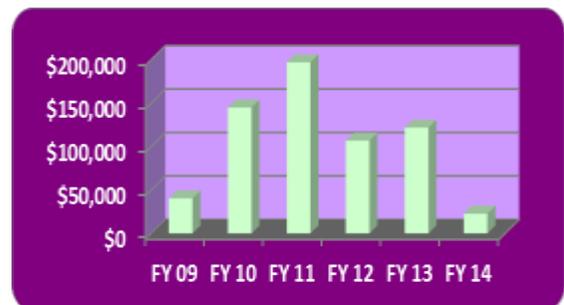
* Estimated
** Budgeted

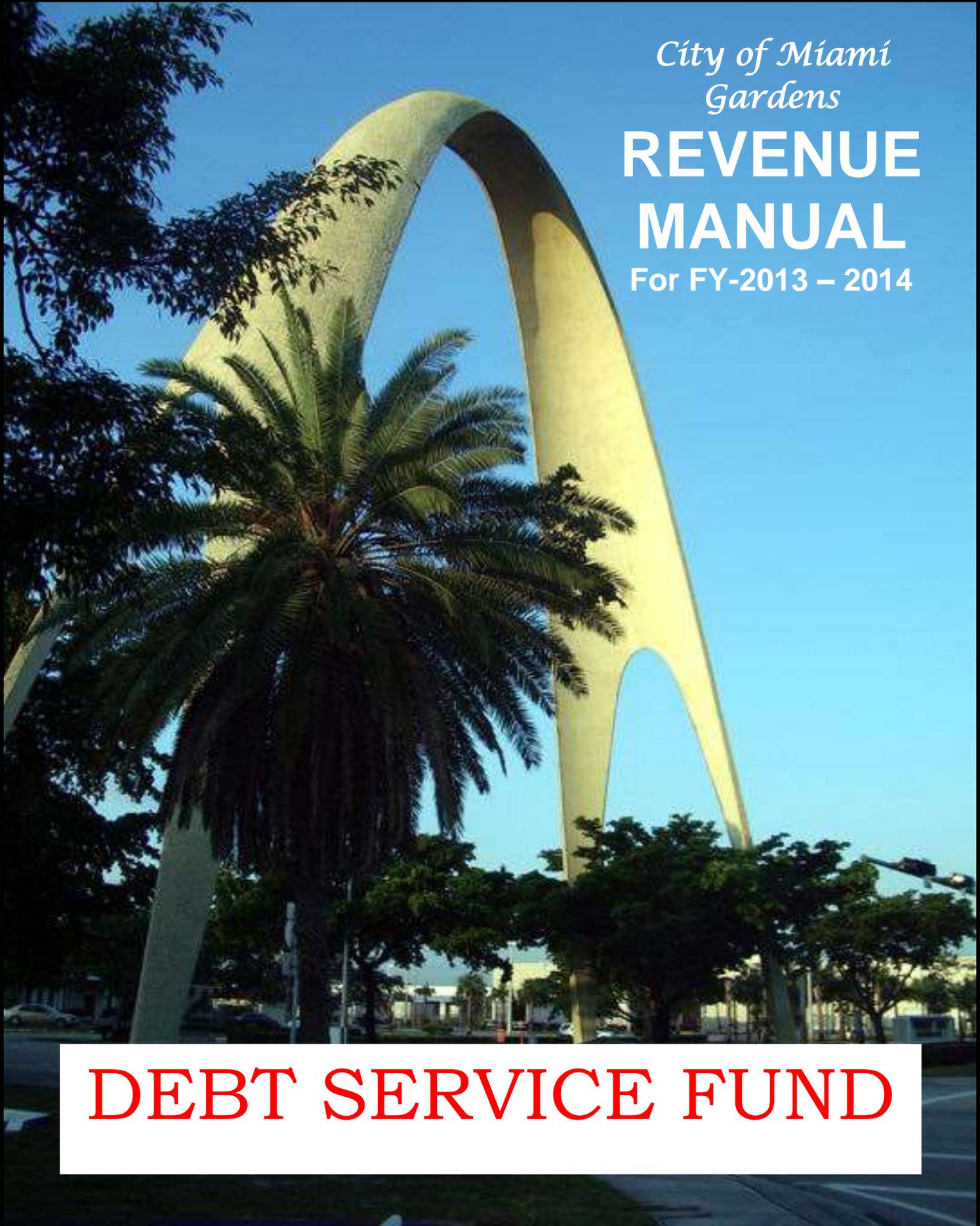
Discussion

Each year, the City budgets its entire fund balance in all of its operating funds, including the LETF Fund. By Florida State law, the City cannot budget anticipatory funds.

Fund balance consists of previously received confiscated funds and prior interest in the fund. In FY-10, approximately \$70,000 was used for purchases of police equipment.

History of Budgeted Fund Balance Reserve in the LETF Fund





*City of Miami
Gardens*

**REVENUE
MANUAL**
For FY-2013 – 2014

DEBT SERVICE FUND

Transfers-In

Revenue Description

As part of the City's internal charge system, the Debt Service Fund is generally responsible for the payment of bond and capital lease debt service for vehicle, equipment and real property purchases. Each year, the department for which the debt was issued must budget and transfer the appropriate debt service amount to the Debt Service Fund to make the bond payment.

This charge is based on the actual debt service for the various vehicles, equipment and real property purchased through bond and capital lease financing.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Debt Service Fund 21-00-00-381-000-00

Use of Revenue

Debt Service Fund. Restricted to Debt Service.

Method/Frequency of Payment

The City's Finance Department transfers total prior to the debt service payment date or on a monthly pro-rata basis.

Basis for Budget Estimate

Estimate for the budget is based on actual debt service schedule.

Collection History

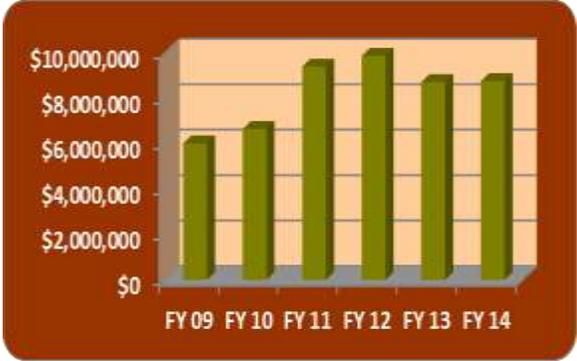
| <i>Fiscal Year</i> | <i>Amount</i> | <i>% increase/ (Decrease)</i> |
|--------------------|---------------|-----------------------------------|
| FY 10 | \$6,637,910 | |
| FY 11 | \$9,388,361 | 41.44% |
| FY 12 | \$9,866,989 | 5.10% |
| FY 13* | \$8,709,535 | (11.73%) |
| FY 14** | \$8,745,307 | 0.41% |

* Estimated
 ** Budgeted

Discussion

This component of the internal cost allocation system was developed in order too ensure that each department paid its fair share of the debt service from the various city financings. FY-10 and FY-11 will see a jump in debt service due to the issuance of two bond issues in FY-10. FY 13 reflects a decrease as one bond issuance is paid off and also utilizing the proceeds of the sale of a property to pay FY 2013 debt service instead of transferring funding in from General Fund.

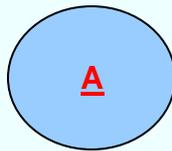
History of Police Debt Transfer to the Debt Service Fund



Finance And Budget Glossary

Every human endeavor has its own words, phrases, and acronyms that are somewhat unique and that help its practitioners in conducting business. Unfortunately, government is prolific user of such language. Unfortunately, too often these terms are used with unindoctrinated audiences leading to confusion as well as frequently obscuring the message trying to be conveyed.

The following glossary of terms, phrases and acronyms commonly used primarily in municipal finance and budgeting, but also included are terms, phrases and acronyms used in related municipal endeavors such as planning, engineering, public safety and others, as you will find reference to them throughout the full budget document. This glossary is designed to help the reader as they encounter an unfamiliar statement.



Abatement – A complete or partial waiver of taxes, fees or service charges imposed by the City. **Also:** Reducing the degree or intensity of, or eliminating, pollution.

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Account Groups - Account groups are used to establish accounting control of general fixed assets and the unmatured principal of general long-term obligations. Assets and liabilities of these funds are neither spendable resources nor do they require current appropriation. Therefore, they are accounted for separately from the governmental fund types.

Accountability - Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

Accounting Period – A period of time where the City determined its financial position and results of operations. The City of Miami Gardens' accounting period is October 1st through September 30th each year. The State of Florida's accounting period is July 1 through June 30.

Accounting System – The total structure or system of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

Across-the-Board — This phrase usually refers to a percent increase/decrease in the budget spread equally across government appropriations or within an agency across bureaus or programs.

Accrued Interest – Coupon interest accumulated on a bond or note since the last interest payment or, for a new issue, from the dated date to the date of delivery. Since interest on municipal bonds is payable semi-annually, every six months, when you buy a bond in mid-term you

are only entitled to the interest the bond earns after you buy it. The interest earned previously, the accrued interest, belongs to the seller. Some first-time bond buyers think this payment is a hidden charge or fee, not realizing that they will get it back in full at the next interest payment date as tax-free interest.

Accrual Basis of Accounting – The method of accounting which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Accumulated Depreciation (credit) - The accumulation of systematic and rational allocations of the estimated cost of a capital item (Machinery, equipment, buildings, certain improvements other than buildings, infrastructure) on a historical cost basis, over the useful life of the item. This account is not used for any networks or subsystems of infrastructure that are reported using the modified approach.

Advanced Refunded Bonds - A municipality may sell a second bond issue at a lower interest rate cost, placing the proceeds of the issue in an escrow account from which the first issue's principal and interest will be repaid when due.

Aquifer - An underground geologic formation capable of storing water.

AICPA - American Institute of Certified Public Accountants.

Air Quality Testing - Third party testing programs for low emitting products and materials. Testing certifies that chemical and particle emissions meet acceptable Indoor Air Quality (IAQ) pollutant guidelines and standards. Scientific Certification Systems' (SCS) Indoor Advantage program is an example of this.

Air Quality Standards - The level of pollutants prescribed by regulations that are not to be exceeded during a given time in a defined area.

Activity – A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

Activity Based Costing – Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actual - Reflects the actual financial activity for the fiscal year on the cash basis of accounting.

Actuarial - A method in the mathematics of risk, especially as it relates to insurance calculations such as premiums, reserves, dividends, and insurance and annuity rates. They work for insurance companies to evaluate applications based on risk.

Actuary - A person who performs actuarial services.

Ad Valorem - A major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills (\$0.001) times the non-exempt value of property.

ADA – See: *Americans with Disabilities Act*.

Administrative Services Charges or Fees – See: *Cost Allocation Plan*.

Adopted Budget – The City Council approved budget establishing the legal authority for the expenditure of funds as set for in the adopting Council budget Ordinance.

Advance Refunding Bonds - A financing structure under which new bonds are issued to repay an outstanding bond issue prior to its first call date. Generally, the proceeds of the new issue are invested in government securities, which are placed in escrow. The interest and principal repayments on these securities are then used to repay the old issue, usually on the first call date.

AFIS – See: *Automated Fingerprint Identification System*.

A.I.A. – American Institute of Architects. When used after a person's name, it signifies that the individual is a professional architect as recognized by the state licensing authority.

Aquifer - An underground water-bearing rock formation or group of formations, which supplies groundwater, wells or springs.

Alcoholic Liquor Tax - A tax on gross receipts from the sale of liquor at retail. The tax is collected by the State of Florida and remitted back to the City.

Allocation - The expenditure amount planned for a particular project or service, but an amount that requires additional Council action or "appropriation" before expenditures will be authorized.

Alternative Energy - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Alternative Fuel Vehicle – A car or other vehicle or piece of equipment that is powered by either a non-fossil or a mix of fuels that lower polluting emissions. It is often called a Hybrid Vehicle. Common alternative fuel sources are methanol, propane, E-85 gas, bio-diesel, Compressed National Gas, and electric.

Alternative Energy - Usually environmentally friendly, this is energy from uncommon sources such as wind power or solar energy, not fossil fuels.

Amended Budget – The adopted budget as formally adjusted as provided for in law.

American Recovery and Reinvestment Act (ARRA) - An act of Congress passed in 2009 providing for grants and other allocations of Federal funds for projects to help put Americans back to work. Also Called Stimulus Grants.

Americans With Disabilities Act (ADA) - A Federal law which addresses discrimination against individuals with disabilities. It requires that governments, among others, take certain actions to ensure access to employment, housing, voting, public facilities and transportation resources for persons with disabilities.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annualization – For Revenues, the extrapolation of a revenue stream for an annual period based on a partial year collection. For expenditures, the cost of funding a budget issue for one complete fiscal year based on partial year expenditures.

Annuity - A contract between an insurance company and an individual which generally guarantees lifetime income to the individual or whose life the contract is based in return for either a lump sum or periodic payment to the insurance company. Interest earned inside an annuity is income tax-deferred until it is paid out or withdrawn.

Appraiser – One who is trained and educated in the methods of determining the value of property (appraised value) (See: *Property Appraiser*).

Appreciation - Appreciation is the increase in value of an asset. The term "appreciation" may be applied to real estate, stocks, bonds, etc.

Appropriated Fund Balance – The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

Appropriation - An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

APWA – American Public Works Association.

Arbitrage – A reference to the difference between the yield (interest) on governmental obligations exempt from Federal tax under Section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax in which the proceeds of the governmental obligations are invested.

ARRA – See: *American Recovery and Reinvestment Act*.

Arterial Roads – The main traffic corridors that are within the city. They are fed by collector roads which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

As-Builts - Drawings, plans, surveys, etc. done after construction is complete indicating items as they were actually constructed, which may have differed from original plans.

Assessed Valuation - For property taxation purposes, the County's Property Assessor establishes a market value for all real and for certain personal property within the County. In Florida, property is assessed at full market value using appraisal techniques based upon comparable sales or construction cost data. The value established for the real property is used as a basis in levying property taxes. Under Florida law, annual increases in valuation are limited to a maximum of 3%. However, increases to full value are allowed for property improvements, upon change in ownership, and 5% for non-homestead property. Homeowners and certain veterans and senior citizens can qualify for exemptions under state code.

Asset - Resources owned or held by a government, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

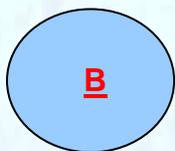
Audit - An audit is a review of the City's financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with GAAP. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Authorized Positions - Employee positions which are authorized or funded in the adopted or amended budget.

Automated Fingerprint Identification System - A biometric identification methodology that uses digital imaging technology to obtain, store, and analyze fingerprint data. The AFIS was originally used by the U.S. Federal Bureau of Investigation (FBI) in criminal cases.

Available Fund Balance - The annual dollar amount of available reserves a municipality has in its operating and reserve funds at fiscal year-end.

Average life - The average length of time an issue of serial bonds and/or term bonds with mandatory sinking funds and/or estimated prepayments is expected to be outstanding. It also can be the average maturity of a bond portfolio.



Backflow - The undesirable reversal of flow of water or mixtures of water and other liquids, gases, or other substances into the distribution pipes of the potable water supply from any source.

Backflow Prevention Device - A physical device placed on all connections to a public water system that prevents water from flowing backwards from a user back into the potable water line.

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget - A budgetary state in which planned expenditures equal anticipated revenues. In Florida, it is a requirement that governmental budgets submitted and approved be balanced.

Balloon Maturity - An inordinately large amount of bond principal maturing in any single year. Also called a Term Bond.

B.A.N. - See *Bond Anticipation Note*

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The City of Miami Gardens uses the modified accrual basis of accounting for accounting and budgeting. (See: *Modified Accrual Accounting*).

Basis Point - One basis point is calculated as 1/100th of a percentage point.

Beacon Council - An organization charges with bringing new, job generating business to the communities within Miami-Dade County, while assisting existing businesses in their efforts to expand. It markets Miami-Dade County worldwide as a viable, attractive business location and provides a variety of free services to companies interested in relocation.

Bearer Bond - A bond that has no identification of the owner of the security. It is presumed to be owned by the bearer or the person who holds it. It was much sought after because of the ease of transferring or gifting. All bonds issued prior to June 1983 were bearer bonds; since then, they have been issued in Registered Bond form.

Beginning Balance - The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year. (Also see: *Fund Balance, Carry-Over and Cash Forward*).

Benchmark(ing) - A standard or point of reference in measuring or judging quality, value, etc. For municipalities to identify appropriate benchmarks, these are two issues to address: The availability of data and the suitable comparability of data.

Best Management Practices (BMPs) - In environmental regulation, Best Management Practices are defined as "source control" and "that practice which is used for a given set of conditions to achieve satisfactory water quality and quantity enhancement at a minimum cost." More simply put, BMPs refers to many practices or types of controls, for example: a silt fence or staked hay bales during construction to prevent erosion; limiting the removal of vegetation and limiting the time bare land is exposed to rainfall; sweeping streets to keep pollutants and litter from being washed into the storm sewer system; fertilizer and pesticide application control; and structural controls such as physical containment of

stormwater in ponds to allow settling, filtration and percolation.

Bid - An offer submitted by a vendor in response to a Request for Bid.

Bid Bond - An insurance agreement, accompanied by a monetary commitment, by which a third party (the surety) accepts liability and guarantees that the vendor will not withdraw the bid or proposal, and that the vendor will accept the contract as bid or proposed, or else the surety will pay a specific amount.

Biennial Budgeting - A process that estimates revenues and expenditures for a two-year period.

Bio-Degradable - A material or substance capable of decomposing quickly and without harmful effects to the environment when left exposed to nature.

Bio-Fuels - Fuels that are made from renewable raw materials, such as plant biomass or vegetable oils; considered to burn cleaner than petroleum-based fuels that pollute the environment. (Also see: *Alternative Fuel Vehicles*)

Biomass - Biomass refers to living and recently dead biological material that can be used as fuel or for industrial production. Most commonly, biomass refers to plant matter grown for use as bio-fuel, but it also includes plant or animal matter used for production of fibers, chemicals or heat. Biomass may also include biodegradable wastes that can be burnt as fuel. It excludes organic material which has been transformed by geological processes into substances such as coal or petroleum.

Block Grant - Allocation of Federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area. (Also see: *CDBG*)

BMP – See: *Best Management Practices*.

Boilerplate - Refers to the standardized or pro forma language that is used at the front of a bill, ordinance, bid, request for proposal or other document that states findings or conditions common to all such documents (i.e. on bids: Bid procedure, disclaimers, standard requirements, insurance 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, A - A unit of debt, \$1000 of principal or par amount. For 200 years municipal bonds were sold in \$1000 denominations. Since the mid-1970s the minimum bond denomination has been \$5000; nevertheless, "A Bond" is bought, sold, referred to and priced as if it were \$1000.

Bond Anticipation Notes – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

Bond Counsel - A specialized attorney with primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption (See: *Bond Counsel's Opinion*).

Bond Counsel's Opinion – Opinion which usually addresses (1) whether the Bonds are valid and binding obligations of the Issuer; (2) the source of payment or security for the Bonds; and (3) whether and to what extent interest on the Bonds is exempt from Federal income taxes and from taxes, if any, imposed by the state of Issue.

Bond Covenant - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

Bond Funds – Resources derived from issuance of bonds for specific purposes, usually to finance capital expenditures.

Bond Insurance - Insurance issued by a private insurance company for either an entire issue or specific maturities that guarantees to pay principal and interest when due. This will provide a credit rating of triple-A and thus a lower borrowing cost for the issuer.

Bond Issued – Bond sold.

Bond Premium - The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

Bond Rating – A rating made by an established bond rating company from a schedule of grades indicating the worthiness or the probability of repayment of principal and interest on bonds issued. The three principle bond rating agencies for municipalities are: Standard & Poors, Moodys Investor Service, and Fitch.

| | Moody's | Standard & Poor's | Fitch |
|--------------------|----------------------|---------------------|---------------------|
| Best Quality | Aaa | AAA | AAA |
| High Quality | Aa1 Aa2 Aa3 | AA+ AA AA- | AA+ AA AA- |
| Upper Medium Grade | A1 A2 A3 | A+ A A- | A+ A A- |
| Medium Grade | Baa1 Baa2 Baa3 | BBB+ BBB BBB- | BBB+ BBB BBB- |

Bonded debt - The portion of an issuer's debt structure represented by outstanding bonds, sometimes limited by constitutional or legislative restraints.

Bonded Debt Per Capita – The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

Brownfield - Brownfields are abandoned or idle properties where real or perceived contamination hinders redevelopment. Most brownfields have a history of

industrial use and many are found in distressed communities. Fear of environmental contamination is a serious disincentive to redevelopment and hampers reinvestment in the urban core.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Amendment - The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption. The budget must be amended by Ordinance and include a public hearing. The City Manager has the sole authority to approve budget adjustments to the budget as outlined in the budget ordinance.

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document (Program and Financial Plan) - The official written statement prepared by the City staff reflecting the decisions made by City Council in their budget deliberations.

Budget Hearing - A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

Budget Message - Included in the opening section of the budget, the City Manager's budget message provides the City Council and the public with a general summary of the most important aspects of the proposed/adopted budget.

Budget Ordinance - A law which establishes the schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by City Council each year.

Budget Policies - General and specific guidelines adopted by the City that govern the financial plan's preparation and administration.

Budget Schedule - The schedule of key dates which a government follows on the preparation and adoption of the annual budget.

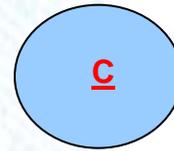
Budget Transfer - The movement of funds between accounts or funds within the adopted budget.

Budgetary Basis - The method of accounting applied to the budgetary accounts and process.

Budgetary Control - The control or management of an entity in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Building Permits - The City requires that building permits be obtained for most construction activity to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing, and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred. These fees are collected into the Development Services Fund.

Business Tax Receipt - A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. Formerly called Occupational Licenses or Tax.



CAD - See: *Computer Aided Dispatch System*.

CADD - Computer Aided Design & Drafting, a component of the Public Works design software.

CAFR - See: *Comprehensive Annual Financial Report*.

Call - An option that gives the holder the right to buy an underlying security at a preset price within a specified time.

Cap - A "cap" is a legal limit on total annual discretionary spending.

Capital Expenditures - Amounts expended for fixed asset acquisitions and improvements thereto. Generally, an asset is considered a capital expenditure if over \$10,000 with an expected life of 5 years or more.

Capital Improvement Fund - An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Capital Improvement Program (CIP) - A formal long-term (multiyear) plan for the acquisition and improvement of major assets, such as land, buildings, machinery and equipment, and infrastructure.

Capital Lease - A Capital Lease is a lease that meets one or more of the following criteria, meaning it is classified as a purchase by the lessee: the least term is greater than 75% of the property's estimated economic life; the lease contains an option to purchase the property for less than fair market value; ownership of the property is transferred to the lessee at the end of the lease term; or the present value of the lease payments exceeds 90% of the fair market value of the property.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, improvements other than buildings, machinery, furniture and equipment. Miami Gardens defines a capital outlay as any item with a cost or value of at least \$5,000 and an expected lifespan of less than 5 years (Also see: *Capital Expenditure*).

Capital Project - Major construction, acquisition, or renovation activity, which adds value to a government's physical assets or significantly increases their useful life.

Capital Project Budget - A fiscal year budget adopted for the programming of items or projects with a life of five years and a value over \$10,000.

Capitalized Interest - When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

Carbon Footprint - The total amount of greenhouse gas emissions released into the environment. There are many recognized methods to calculate a carbon footprint. Kimball Office has chosen the World Resources Institute (WRI) Greenhouse Gas Protocol as the guideline to calculate our corporate carbon footprint. This protocol is well respected and has been adopted by the International Standards Organization (ISO). Greenhouse gas emissions from all sources are added up and changed into units of CO2 equivalent which is used to standardize greenhouse gas emissions and allow comparisons from year-to-year and across industries. The total amount of carbon emissions, usually in metric tones per year (1 metric ton equals 2204lbs), is then reported both internally and to the public as an indication of the amount of greenhouse gas the company produces.

Carbon Neutral - A company, person or action either not producing any carbon emissions or, if it does, having been offset elsewhere.

Carbon Offset - Carbon offsetting is the act of reducing greenhouse gas emissions by allowing company's to do emissions trading. For example, a factory or production facility may be unable to reduce its own carbon footprint through its own actions, so it may voluntarily purchase credits from another party to offset their actions. The goal of carbon offsets is to attain a carbon neutral overall balance.

Carpooling - The shared use of a car by the driver and one or more passengers, usually for commuting. Carpooling reduces the costs involved in repetitive or long distance driving by sharing cars, reducing the number of cars on the road, decreases pollution, the need for parking space and, in a global perspective, reduces greenhouse gas emissions.

Carry-Over - Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated. (Also See: *Fund Balance, Beginning Balance and Cash Forward*).

Cash Basis of Accounting – A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Equivalents - Equivalents are defined as highly liquid investments with original maturities of three months or less, which include the State Board of Administration's investment pool and overnight repurchase agreements.

Cash Flow Budget - A projection of the cash receipts and disbursements anticipated during a given period.

Cash Forward - Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year. (Also see: *Fund Balance, Beginning Balance and Carry-Over*).

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

C.C.N.A. – See: *Consultants Competitive Negotiation Act*.

Centerline Miles - The length of a road, in miles.

CERCLA - Refers to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), commonly known as Superfund. CERCLA addresses abandoned or historical waste sites and contamination. It was enacted in 1980 to create a tax on the chemical and petroleum industries and provided federal authority to respond to releases of hazardous substances.

Certificate of Occupancy - Official certification that a premise conforms to applicable ordinances and may be used or occupied. A certificate of occupancy is granted upon completion of new construction or completion of alterations or additions to existing structures.

Certificates of Participation (COPs) - A Form of lease-purchase financing used to construct or acquire capital facilities and equipment. Certificates of participation a debt instrument and are typically secured by lease payments from the government entity using a facility. A COP issue is often used to finance projects such as prisons or courthouses necessary to provide government services but that may not enjoy sufficient public support to be financed through a voter approved general obligation bond issue. In many cases, payments by the municipality are subject to annual legislative appropriations. Interest earned on the Certificates by the private lender is tax exempt.

Certificate of Use – An official certification that business property is located and/or operates within a zoning district which allows such use. It is an annual process that requires a site inspection to ensure compliance with the zoning code.

Certificate of Re-Occupancy - A certificate ensuring that a building is consistent with zoning and nuisance codes prior to resale.

Certificate of Zoning Compliance - A written statement issued by the Development Services Department authorizing building uses, accessory building and structures, or consistent use for the purpose of carrying out and enforcing its provisions. Usually issued to a prospective buyer of property to ensure that they can carry out the intended use.

Certified Green Local Government - The Florida Green Building Coalition's Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship.

Certified Public Accountant (CPA) - A professional license granted by a state board of accountancy to an individual who has passed the Uniform CPA Examination (administered by the American Institute of Certified Public Accountants) and has fulfilled that state's educational and professional experience requirements for certification.

Certificate of Deposit (CD) – An interest-bearing negotiable certificate representing a time deposit of fixed maturity issued by a commercial bank which is traded on a yield basis with interest computed for the actual number of days held on the basis of a 360-day year.

CD – See: *Certificate of Deposit*.

CDBG – See: *Community Development Block Grant*.

CDBG Operating Fund - A special revenue fund for projects funded by the Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development (HUD), but not accounted for within the *capital projects fund*. The fund includes administrative costs, housing rehabilitation costs, pass-through project costs, and other costs of a non-capital improvement nature.

CDBG Recipient - Individuals or organizations that receive grants from Community Development funds.

CDD – See: *Community Development District*.

CDMP – See: *Comprehensive Development Master Plan*.

Chain of Custody - Chain-of-Custody (COC) is the documentation of the path taken by raw materials harvested from an FSC-certified source through processing, manufacturing, distribution, and printing until it is a final product ready for sale to the end consumer. **Also:** Documentation of the path taken crime-related evidence from crime scene to trial.

Change Order - A written order amending a purchase transaction previously formalized by a purchase order.

Charges for Service - A major revenue category reflecting all revenues from charges for current services, excluding revenues of intergovernmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units, utility provision, parks and recreation fees, etc.

Charrette – A public input and design workshop used by planners in project design and formulation. The charrette provides a forum for ideas and offers the unique advantage of giving immediate feedback to the planners while giving mutual authorship to the plan by all those who participate.

Chart of Accounts - A chart of revenue and expenditure accounts (line items) used to record each type of transaction incurred by City operations.

Charter – See: *City Charter*.

CIP – See: *Capital Improvement Program*.

City Charter - The document of incorporation of a City, similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among various branches of government

City Council – The legislative and policy making body of the City consisting of the Mayor and six Council members collectively.

Client-Server – A computing platform where desktop personal computers (PC), known as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframe computers.

CO₂ - Carbon Dioxide, a chemical compound composed of one carbon and two oxygen atoms. Carbon dioxide absorbs many infrared wavelengths of the sun's light.

CO_{2e} - CO₂ equivalent- the quantity of a given

greenhouse gas (GHG) multiplied by its global warming potential. Carbon dioxide equivalents are computed by multiplying the weight of the gas being measured (for example, methane) by its estimated global warming potential (which is 21 for methane). This is the standard unit for comparing the degree of harm that can be caused by emissions of different GHGs.

COBRA - The Consolidated Omnibus Budget Reconciliation Act is a federal law requiring employers with more than 20 employees to offer terminated or retired employees the opportunity to continue their health insurance coverage for 18 months at the employee's expense. Coverage may be extended to the employee's dependents for 36 months in the case of divorce or death of the employee.

COLA – See: *Cost of Living Adjustment*.

Collateral – Securities or other property pledged by a borrower to secure payment of a loan.

Communications Service Tax (CST) – Also known as the “Unified” or “Simplified” tax, became operative October 1, 2001, and is meant to create a simplified tax structure for communications services statewide. It is collected by the state and remitted to the local taxing jurisdictions. It replaced the utility taxes on telephone and other communications services, the cable television franchise fee, the telecommunications franchise fee and communications permit fees.

Community Development Block Grant (CDBG) - A Federal grant for community development, redevelopment and housing programs, provided certain eligibility requirements are met and maintained.

Community Development District (CDD) – A local unit of Special-purpose government. A Community Development District may charge separate non-ad valorem special assessments for satisfying the debt obligations of the District related to financing, constructing, maintaining and servicing the District's improvements and/or services.

Community Rating System (CRS) – A program under National Flood Insurance Program which sets the rate schedule for flood insurance.

Community Redevelopment Agency (CRA) - A separate local agency providing housing and economic development funding and programs within portions of the City known as the project area. The City Council may serve as the Board of Directors of the CRA.

Compensated Absences – In accordance with GASB Statement 16 (GASB 16), *Accounting for Compensated Absences*, the City accrues a liability for compensated absences, as well as certain other salary related costs associated with the payment of compensated absences. Vacation leave is accrued as a liability as the benefits are earned by the employees. Sick leave is accrued as a liability as the benefits are earned by the employees, but only to the extent that it is probable that the City will compensate the employees for unused leave.

Component Units - Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit's financial relationship is such that to exclude it would cause the primary government's financial statements to be misleading or incomplete.

Compost - The relatively stable humus material that is produced from a composting process in which bacteria in soil mixed with garbage and degradable trash break down the mixture into organic fertilizer.

Comprehensive Annual Financial Report (CAFR) - The official financial report of a government. It includes the State Auditor's audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions.

Comprehensive Development Master Plan (CDMP) - The State of Florida requires all municipal and county jurisdictions to develop a Comprehensive Plan for future growth and development within three years of incorporation. This plan should address virtually every aspect of City life and development and should reflect the local community's vision for future development. Some of the required elements of this plan include: Land Use, Parks and Recreation; Stormwater Management; Transportation, Inter-governmental Coordination; and Housing among others.

Comprehensive Planning - A general governmental services expenditure that includes the cost of providing master planning and development for the local unit. Also includes zoning, if applicable.

Computer Aided Dispatch (CAD) - a computer-based system of broadcast used to allocate police and fire response to public need.

Concurrency - Growth management requirement that public infrastructure improvements needed by public or private development are in place at the same with that development.

Connection fees - Fees charged to join or to extend an existing utility system. Often referred to as *tap fees* or *system development fees*.

Consistency - The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. [SGAC 1].

Consultants Competitive Negotiation Act (CCNA) - A Florida law prescribing the procedure those governmental entities must follow to acquire certain professional services such as Architects, Engineers, and Surveyors.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

Contingency - An appropriation of funds which are set aside to cover unforeseen events that occur. Examples would include federal mandates, shortfalls in revenue, and unanticipated expenditures.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies such as operational or maintenance agreements.

Contributions and Donations - A miscellaneous revenue subcategory that includes gifts, pledges, grants, or bequests from private, non-governmental sources.

COPs - See: *Certificates of Participation*.

Cost Allocation Plan or System - A System methodology used to allocate those charges that are performed in support of an activity but are accounted for in other departmental or fund budgets. A percentage of these costs are charged back to the operating department based on a cost allocation system. Such costs include personnel, finance administration, purchasing assistance, legal assistance, oversight, record keeping and other such general support areas.

Cost Center - A section of the total organization having a specialized function or activity, and segregated cost and revenue data.

Cost of Living Adjustment (COLA) - The cost of living adjustment is a yearly across-the-board salary increase for all employees based on the increase in the general cost increase experienced by our local economy during the previous year. While the Consumer Price Index is one measure used to determine the amount of the COLA, the final determination is based upon the recommendation of the City Manager taking into account costs and funds available.

Countywide Service Area - As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health, sheriff, jails, courts, mass transportation, environmental protection, certain parks and recreational areas, certain public works activities, elections, tax collection, property appraisal and social services. In addition, in some municipalities, the following services are also performed: solid waste collection and disposal, libraries, fire and rescue services.

County Property Appraiser - See: *Property Appraiser*.

County Road System - Roads under the jurisdiction of one of the 67 counties of Florida. Does not include roads maintained by a county for a city under a maintenance agreement.

County Tax Collector - See: *Tax Collector*.

Coupon - The part of a Bond that denotes the amount of interest due, and on what date and were the payment is to be made. Coupons are presented to the Issuer's designated paying agent or deposited in a commercial bank for collection.

Covenant - A legally binding commitment by the issuer of municipal bonds to the bondholder. An impairment of a covenant can lead to a Technical Default.

Coverage - This is the margin of safety for payment of debt service on a revenue bond that reflects the number of times the actual and/or estimated project earnings or income for a 12-month period of time exceeds debt service that is payable.

CPA - See: *Certified Public Accountant*.

CPI - See: *Consumer Price Index*.

C.P.P.O. - *Certified Public Purchasing Official*.

CRA - See: *Community Redevelopment Agency*.

Cradle-to-Cradle - A design protocol that advocates the elimination of waste by recycling a material or product

into a new or similar product at the end of its intended life, rather than disposing of it. At the end of their useful life, all materials become either a biological or technical nutrient.

Cradle-to-Grave - A manufacturing model, dating to the onset of the Industrial Revolution, which describes the process of disposing of a material or product via landfill, incineration, etc., at the end of its presumed useful life.

Cross Connection - Any actual or potential connection between a drinking water system and any other source or system through which it is possible to introduce any used water, industrial fluid, sewerage, gas or substance other than intended for drinking water.

CRS – See: *Community Rating System*.

CST – See: *Communications Service Tax*.

Culture and Recreation - A major expenditure category that includes the costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

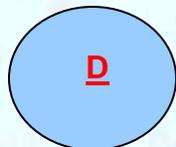
CRA (Community Redevelopment Agency) – See: *Redevelopment Agency*.

Current Liabilities - Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets. Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned). (Also See: *Liabilities*)

Current Yield - The ratio of the coupon rate on a bond to the dollar purchase price expressed as a percentage. Thus if you pay par or 100 cents on the dollar for your bond and the coupon rate is 6%, the current yield is 6%; however, if you paid 97 for your 6% discount bond the current yield is 6.186%. (.06 divided by 97). If you paid 102 for a 6% bond the current yield is 5.88% (.06 divided by 102).

Cushion Bonds - Bonds selling at a premium are called "cushion" bonds because they cushion the price volatility in an up and down market. By definition, a premium bond has a higher-than-market coupon interest rate. The dollar price movement of a high interest rate bond is less than that of a lower interest rate bond of the same maturity when general interest rates move up or down a few basis points.

CUSIP – The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, United States government, and corporate securities.



Daily Vehicle Miles Traveled (DVMT) - A measure of the total traffic on a road. It is the product of the average daily traffic count and the length of the road.

D.A.R.E. – See: *Drug Awareness Resistance Education*.

Dated Date (dtd.) - The date carried on the face of a bond or note from which interest normally begins to accrue.

Day Lighting (and views) - Provide the occupants with a connection between indoor spaces and the outdoors through the introduction of daylight and views into the regularly occupied areas of the tenant space.

Debarment - The exclusion of a person or company from participating in a procurement activity for an extended period of time, as specified by law, because of previous illegal or irresponsible action.

Debentures - A long-term loan usually repayable at a fixed date, with a fixed rate of interest. Most debentures are secured on the borrower's assets.

Debt Burden - The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Financing - Borrowing funds as needed and pledging future revenues to make current expenditures.

Debt Issuance – The sale or issuance of any type of debt instrument, such as bonds.

Debt Limit – The internal policy, statutory or constitutional maximum debt that as issuer can legally incur.

Debt Ratios – There are several key debt ratios used by the national credit rating agencies to assess a City's creditworthiness.

1. **Debt as a Percentage of Assessed Value:** This ratio indicates the relationship between a City's debt and taxable value of property in the City. It is an important indicator of the City's ability to repay debt, because property taxes are the primary source of City revenues used to repay debt. A smaller ratio is an indication that the City will be better able to withstand possible future economic downturns and continue to meet its debt obligations. Generally, ratios less than 3% are considered low. Ratios between 3%-6% are medium, and ratios over 6% are considered high.
2. **Debt Service as a Percentage of General Government Expenditures:** Net bonded debt service costs are the costs for debt to be paid out of general public revenues, as opposed to Enterprise Fund revenues. This ratio is a measure of a City's ability to repay debt without hampering other City services. A smaller ratio indicates a lesser burden on the City's operating budget. A ratio of 8% to 10% is considered reasonable.
3. **Debt Payout Ratio:** This ratio is a measure of how quickly the City retires its outstanding indebtedness. A higher payout ratio preserves the City's capacity to borrow for future capital needs. A ratio of at least 65% is desirable.

The City will maintain its annual net bonded debt service costs at a ceiling of ten percent of the General Fund expenditures, with a target ratio of eight percent.

The City will maintain a ten-year payout ratio (ie; rate of principal amortization) for its net bonded debt of not less than 65%.

Debt Service - Payment of principal and repayment to holders of the debt instruments (bonds, etc). This includes charges paid to the fiscal agents.

Debt Service as a Percentage of Expenditures - The portion of operating expenditures consumed by debt service costs.

Debt Service Fund – An accounting entity used to account for the accumulation of resources for and payment of general long term debt principal and interest on borrowed funds.

Default – The inability to pay scheduled payments on debt.

Defeasance – An advanced refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. (Also see: *Advanced Refunding Bonds and Refunding*).

Default - Failure to pay in a timely manner principal and/or interest when due, or a Technical Default, the occurrence of an event as stipulated in the Indenture of Trust resulting in an abrogation of that agreement. A Technical Default can be a warning sign that a default on debt service is coming, but in reality actual debt service interruption does not always occur if the problems are resolved in time. A Technical Default will almost always drive down the price of a bond in secondary market trading.

Deferred Revenue - Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Defined Benefit Plan - A defined benefit plan pays participants a specific retirement benefit that is promised (defined) in the plan document. Under a defined benefit plan benefits must be definitely determinable. For example, a plan that entitles a participant to a monthly pension benefit for life equal to 30 percent of monthly compensation is a defined benefit plan.

Defined Contribution Retirement Plan - A retirement plan under which the annual contributions made by the employer or employee are generally stated as a fixed percentage of the employee's compensation or company profits. The amount of retirement benefits is not guaranteed; rather, it depends upon the investment performance of the employee's account

Delinquent Taxes - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Density - The number of dwelling units (houses, apartments, townhouses, duplexes, etc.), or buildings per unit of land. Density is often expressed as dwelling units per acre or du/ac.

Department - A separate organizational unit designated by the City Council to define and organize City operations and functions.

Depreciation - Depreciation - Charges made against earnings to write off the cost of a fixed asset over its estimated useful life. Depreciation does not represent a cash outlay. It is a bookkeeping entry representing the decline in value of an asset over time.

Design for the Environment) - A design concept that focuses on reducing environmental and human health impacts through thoughtful design strategies and careful materials selection.

Development of Regional Impact (DRI) - These are developments which are large enough to meet a threshold established by Florida law to require review by both the County and South Florida Regional Planning Council. Requirements for the DRI review process are contained in Section 380.06, Florida Statutes.

Direct Costs - A cost item that can be identified specifically with a single cost objective in an economically feasible manner.

Direct Deposit - A means of authorizing payment made by governments or companies to be deposited directly into a recipient's account. Used mainly for the deposit of salary, pension and interest checks.

Disadvantaged Business Enterprise (DBE)
A business that meets the criteria to be certified as a disadvantaged business entity.

Disbursement – The expenditure of monies from an account.

Discount – Literally, a reduction in price. In municipal bonds, the amount (stated in dollars or a percent) by which the selling or purchase price of a security is less than the principal amount or par value.

Distinguished Budget Presentation Awards Program
- A voluntary awards program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents that serve as a policy document, a communications device, a financial plan, and an operations guide.

Division - A separate organizational activity whose line of authority is under one of the City's operating departments.

DOJ – The United States Department of Justice.

Double-barreled Bond - A bond with two distinct pledged sources of revenue, such as earmarked monies from a specific enterprise or aid payment, as well as the general obligation taxing powers of the issuer.

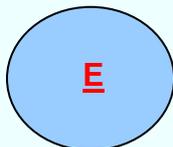
DRI – See: *Development of Regional Impact*.

Drug Awareness Resistance Education (D.A.R.E.) – A police department-based program to teach kids how to recognize and resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs

Due Diligence – An thorough investigation conducted by a person responsible for approval or recommendation of a particular action prior to taking that action with the purpose of uncovering any flaws, misstatement, fraud, irregularities and other item material to the transaction are known. In municipal bond work it means an

investigation conducted by the bond's underwriters and their counsel and, in some cases also by bond counsel and Issuer's counsel to determine whether all material items in connection with the Issuer, the Issue and the security for the Issue have been accurately disclosed in the Official Statement (or if a Private Placement in the Placement Memorandum) and that no material disclosure has been omitted.

DVMT - See: *Daily Vehicle Miles Traveled*.



E-government – See: *Electronic Government*.

Earmark — To set aside funds for a specific purpose, use, or recipient. The term is often applied as an epithet for funds set aside in particular congressional districts or States or for certain specified organizations for such purposes as research projects, demonstration projects, parks, laboratories, academic grants, construction or other contracts.

Earth Day - One of two observances, intended to inspire awareness of and appreciate the Earth's environment.

Easement - A property right to enter, utilize and maintain another's property for a specific purpose. For example, often utility lines are located in an easement on private property.

Ecosystem - The interacting system of a biological community and its non-living environmental surroundings.

EEO – See: *Equal Employment Opportunity*.

EEOC – See: *Equal Employment Opportunity Commission*.

Effective Buying Income - Effective buying income measures income after taxes. Household EBI measures income on a household basis, regardless of the number of family members and compares it on a ratio basis to the national average. Per Capita EBI measures the same on a per person basis.

Effectiveness Measure - Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency Measures – Data that provides information about how well an organization uses available resources. Usually written as a ratio, these measures may include cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent employee. An example of an efficiency measure is the cost per ton of garbage collected.

E.I. – Engineering Intern. A professional level of engineering attained through testing. Precedent to becoming a Professional Engineer (P.E.)

Embodied Energy - Refers to both the energy required to make a product and the molecular energy that exists in a product's material content.

Electronic Government (e-government) – A government's use of technology as an enabling strategy to improve services to its citizens and businesses including such services as internet payments, voice response systems, interactive kiosks, and other emerging technologies.

Electronic Transfer - The electronic trans-mission of payments from one bank to another through a wire.

Emergency Operations Center (EOC) - Command center for coordination and inter-vention for citywide or regional emergencies.

Emission - The release of any gas, particle, or vapor into the environment from a commercial, industrial, or residential source including smokestacks, chimneys, and motor vehicles.

Employee Benefits - Amounts paid by the City on behalf of employees. These amounts are not included in the gross salary. They are also called fringe benefits, and while not paid directly to employees, they are part of the cost of operating the City. Employee benefits include the City's cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security and tuition reimbursement.

EMS - Emergency Medical Service.

EMT – Emergency Medical Technician.

Encumbrances – Commitments against an approved budget for unperformed contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Endangered Species Act - Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend and to conserve and recover listed species.

Energy Recovery - Obtaining energy from waste through a variety of processes (e.g. combustion). Kimball Office uses wood scrap as a source of energy in many of its manufacturing plants.

Energy Star - Program administered by the Environmental Protection Agency that evaluates products based on energy efficiency. ENERGY STAR Rating is the rating a building earns using the ENERGY STAR Portfolio Manager to compare building energy performance to similar buildings in similar climates. A score of 50 represents average building performance.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed through charges and fees, thus removing the expense from the tax rate (for example, Water and Sewer, Stormwater, Electric).

Entitlements - Payments to which local governmental units are entitled by law, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Entitlement Community - A federal designation that guarantees a municipality or county a portion of HUD appropriations within a specified formula based on census reporting.

Environmental Aspect - An element of industries or manufacturer's activities, products, or services that can interact positively or negatively with the environment used in the ISO 14001 EMS protocol.

Environmental Audit - An independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices, and controls.

Environmental Impact - Any change to the environment, good or bad, that wholly or partially results from industrial/manufacturing activities, products or services.

Environmental Impact Statement - A document required of federal agencies by the National Environmental Policy Act for major projects or legislative proposals significantly affecting the environment. A tool for decision making, it describes the positive and negative effects of the undertaking and cites alternative actions.

Environmental Footprint - The environmental impact any company or entity makes as it performs any activity. A footprint is determined by how well raw materials or by-products are (or aren't) absorbed by the surrounding environment.

Environmental Management System (EMS) - A series of activities designed to monitor and manage the environmental impacts of manufacturing activities. (See ISO 14001).

Environmental Protection Agency (EPA/USEPA) - A federal agency which monitors and oversees various entities to make sure federal environmental laws and regulations are being followed.

EOC - See: *Emergency Operations Center*.

EPA - See: *Environmental Protection Agency*.

Equipment - Expenditures for durable goods such as computers, desks, chairs, or cars.

ERISA - The Employee Retirement Income Security Act is a federal law covering all aspects of employee retirement plans. If employers provide plans, they must be adequately funded and provide for vesting, survivor's rights, and disclosures.

ERU - See: *Equivalent Residential Unit*.

Escrow - A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition.

Estimate - A general calculation or judgment based on historical data or previous performance.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Equal Employment Opportunity (EEO) - policies, programs, and legislation designed to affirm or provide equal access to initial employment and to occupational benefits, promotions, and other opportunities during employment for traditionally disadvantaged groups

Equal Employment Opportunity Commission (EEOC) - A federal agency concerned with the enforcement and compliance of fair employments practice.

Equivalent Residential Unit (ERU) - A unit of measure equal to 1,548 square feet of impervious surface used to determine stormwater impact (and fee) on a particular piece of property. All single family structures are one REU. Non-residential parcels are measured in ERUs at the 1,548 square feet standard. (See: *Impervious Surface*). For Miami Gardens, the charge is \$4/mo per ERU.

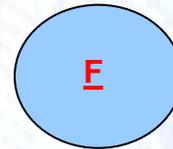
Excel - A Microsoft program that is used to perform calculations, analyze information, and manage lists in spreadsheets or Web pages.

Executive - A general government services expenditure that includes the costs of providing executive management and administration of the affairs of the local government including the coordination, guidance, and support of the development of effective programs, and the planning, evaluation, analysis, control, and overall supervision of such programs.

Expenditure - The outflow of funds paid, or to be paid, for goods and services received during the current period.

Expenses - The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services, or carrying out other activities of the City.

External Audit - See: *Audit*.



Façade - The exterior walls of a building that can be seen by the public.

Fair Labor Standards Act (FLSA) - A federal law establishing certain employment standards and procedures to which local units of government, among others, must comply with regards to hiring, pay and other employment practices.

Fair Market Value (FMV) - Fair Market Value is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, with neither being required to act, and both having reasonable knowledge of the relevant facts.

False Alarm - An alarm signal causing a response by police or fire when a situation requiring a response did not exist at or about the time of the response. The burden of proving that such an alarm signal was not a false alarm is on the alarm user.

FASB - Financial Accounting Standards Board.

FCIC - See: *Florida Crime Information Center*.

FDEP - Florida Department of Environmental Protection.

FDOT - See: *Florida Department of Transportation*.

Feasibility Study - A financial study that estimates service needs, construction schedules, and most importantly, future project revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

Federal Emergency Management Agency (FEMA) - A federal agency which provides regulation on flood plain management and disaster assistance.

Federal Empowerment Zone - A geographic area designated by the U.S. Secretary of Housing and Urban Development (Urban Zone) or by the U.S. Secretary of Agriculture (Rural Zone) as meeting criteria for selection and being eligible for tax incentives and credits and for special consideration for programs of federal assistance.

Federal Employer Identification Number (FEIN) - A Federal Employer Identification Number (FEIN) is a nine-digit number that IRS assigns to identify a business entity. The IRS uses the number to identify taxpayers that are required to file various business tax returns. FEINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Federal Transit Administration (FTA) - An operating administration under the United States Department of Transportation that assists in development and improving mass transportation system for cities and communities countywide.

Felony - The most serious category of criminal offenses. With penalties of imprisonment ranging from a year and a day to life, or in some states, punishable by death.

FEMA - See: *Federal Emergency Management Administration*.

FGBC - See: *Florida Green Building Coalition*.

Fiber Optic - Thin transparent fibers of glass or plastic that transmit light through their length by internal reflections, used for transmitting data, voice, and images. Fiber-optic technology has virtually replaced copper wire in long distance telephone lines and is used to link computers in local area networks, with digitized light pulses replacing the electric current formerly used for the signal.

Fiduciary Fund - A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FIHS - See: *Florida Intrastate Highway System*.

Final Budget - Term used to describe revenues and expenditures for the upcoming fiscal year beginning October 1 and ending September 30 as adopted by the City Council.

Finance Department - A general government services department that includes the cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, billing, internal and

external auditing, revenue collection, personnel, property control, grants development and other support services.

Financial Accounting Standards Board (FASB) - The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

Financial Policy - A government's policies with respect to revenues, spending, investments, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides as agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - A major revenue category reflecting the revenues received from fines and penalties imposed for the commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

FIRM - See: *Flood Insurance Rate Map*.

Fiscal Agent - A bank or other corporate fiduciary that performs the function of paying, on behalf of the governmental unit, or other debtor, interest on debt or principal of debt when due.

Fiscal Policy - See: *Financial Policy*.

Fiscal Year - The 12 month period to which the annual operating budget applies, and at the end of which, the government determined its financial position and the results of its operations. For the City, this period is October 1st to the following September 30th. For the State of Florida, this period runs from July 1st to the following June 30th. (Also see: *Accounting Period*).

Fitch - An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is AAA. (See: *Bond Rating*).

Fixed Asset - A long-lived, tangible asset or system of assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements other than buildings, and infrastructure. Miami Gardens requires that an asset have a current value of at least \$5,000 in order to be classified as a fixed asset.

Fixed Charges - Repetitive expenditures of which the amounts are more or less constant or that must be paid from time-to-time. These may repeat at various intervals, weekly, monthly, annually, etc. and are generally not discretionary. (Examples are insurance premiums, utilities, contributions to pensions, and land and building rentals).

Flood Elevation - The elevation floodwaters reach at a particular site during the occurrence of a specific flood (usually referred to as a 100-year flood line).

Flood Insurance Rate Map (FIRM) - The map produced by the Federal Insurance Administration showing, within the City of Clive, expected flood areas, and such other

notations as are necessary to establish actuarial rates for the sale of flood insurance within the community. (Also See: *One-Hundred Year Flood*).

Florida Crime Information Center – A State Agency that acts as a clearinghouse for crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

Florida Department of Transportation (FDOT) - This is a state agency responsible for state and federal roadways within the county. It provides and/or regulates state roadway development, inspection, testing, surveying, mapping, and planning.

Florida Green Building Coalition (FGBC) - A nonprofit Florida corporation dedicated to improving the built environment. Their mission is "to provide a statewide green building program with environmental and economic benefits.

Florida Friendly Plantings – Trees and plants that conserve water and protect the environment by using drought-tolerant land-scaping, according to design standards and any amendments thereto developed pursuant to F.S. 373.228

Florida Intrastate Highway System (FIHS) - Highway system created by the Florida Legislature in 1990 to be a statewide transportation network that provides for high-speed and high-volume traffic movements within the state.

Florida Recreation Development Assistance Program (FRDAP) – This is a State program that provides annual grants for the capital development of recreation in Florida. Municipalities can apply for up to \$400,000 two separate grants) in financial assistance each year.

Florida State Retirement System (FRS) – A statewide retirement/pension system in which local governments may participate.

Florida Statute (F.S.) - This is a written Florida state law.

Fluorocarbon - A non-flammable, heat-stable hydrocarbon liquid or gas. Traditionally used as propellants, notably in spray cans, fluorocarbons are classified as ozone-depleting substances. Many industries are seeking to reduce, and even eliminate, the use of fluorocarbons in the manufacture and operation of their products.

FMV – See: *Fair Market Value*.

Forrest Stewardship Council (FSC) - It's purpose is to coordinate the development of forest management standards throughout the different biogeographic regions of the U.S., to provide public information about certification and FSC, and to work with certification organizations to promote FSC certification in the U.S. The certification body for sustainable forests offering chain of custody documentation required by LEED.

Fossil Fuel - The nation's principal source of electricity, largely due to their low costs. Fossil fuels come in three major forms: coal, oil and natural gas. They are finite resources and cannot be replenished once they are extracted and burned and non-renewable.

457 Plan – A non-qualified deferred compensation plans available to employees of state and local governments and tax-exempt organizations.

Foreclosure – A legal process in which mortgaged property is sold to pay the loan of the defaulting borrowers.

Franchise – A special privilege granted by a government permitting the continuing use of public property, such as city streets and rights-of-way. It may involve the elements of a monopoly and regulation.

Franchise Fees - A major revenue category reflecting the fees levied on a corporation or individual by the local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

FRDAP – See: *Florida Recreation Development Assistance Program*.

Fringe Benefits - See: *Employee Benefits*.

FRS – See: *Florida Retirement System*.

FLSA – See: *Fair Labor Standards Act*.

FTA – See: *Federal Transit Administration*.

FTE – See: *Full-Time Equivalent*.

Fringe Benefits – See: *Employee Benefits*.

Frontage - The dimension of a front lot line as measured along the public street.

Full Faith And Credit - A pledge of the general taxing power of the city for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Full-Time Equivalent (FTE) - Full-time Equivalent which is an employee position number based on the hours for which a position is budgeted during the accounting year: 1 FTE = 2,080 hrs, 0.5 FTE = 1,040hrs, etc.

Function - Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

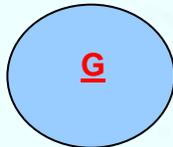
Functional Classification - A description of how a road functions, using definitions and processes specified by the Federal Highway Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major or minor), or a local road. Principal arterials have a *mobility* function: they provide for movement from one general area to another. Local roads have an *access* function: they provide direct access to homes, businesses, and other destinations. The other classifications have both mobility and access functions, with minor arterials providing more mobility, and collectors providing more access.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. The City of Miami Gardens has four Funds: The General Fund, the Transportation Fund, The Development Services Fund, and the Capital Projects Fund.

Fund Balance - The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. It also represents the accumulated net resources of a Fund available for reservation, designation, or for appropriation. A negative fund balance is sometimes referred to as a deficit.

Funded Agencies - Nonprofit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

FY - See: Fiscal Year.



GAAP - See: Generally Accepted Accounting Principles.

Garbage/Solid Waste - A physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by the local government. Miami Gardens' charter reserves this activity exclusively to Miami-Dade County.

GASB - See: Governmental Accounting Standards Board.

GASB 34 - The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements- Management's Discussion and Analysis - For State and Local Governments".

GASB 45 - Government Accounting Standards Board's statement 45 which dictates that governments must fully account for the liability related to post retirement benefits offered to current employees.

Gasoline Tax - A tax on the use, sale, or delivery of all motor vehicle fuels used, sold, or delivered in this state. These taxes are collected by the State and remitted to the various units of local government based on statutory formulas established for each tax.

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

General Government Services - A major expenditure category that represents the costs of services provided by the legislative and administrative branches of the City for the benefit of the public and the governmental body as a whole.

General Ledger - A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds for which the City pledges its full faith and credit for repayment. In other words, the City agrees to raise sufficient property taxes to repay the obligations. Such bonds require a vote of the public in order to issue.

General Purpose Funds - Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general purpose

funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of the City. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Geographic Information System (GIS) - A computerized map and data base used by the City. This system contains property data, roadways, utilities, and other useful information to be utilized by the City and general public.

GFOA - See: Government Finance Officers Association.

GHG - See: Greenhouse Gas.

GIS - See: Geographic Information System.

Global Positioning System (GPS) - A constellation of twenty-four satellites, developed by the United States Department of Defense, that orbit the earth at an altitude of 20,000 kilometers. These satellites transmit signals that allow a GPS receiver anywhere to calculate its current location. The Global Positioning System is used in navigation, mapping, surveying, and other application where precise positioning is necessary.

G.O. Bonds - See: General Obligation Bonds.

Goal - A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

Governing Body - Any board, commission, council or individual acting as the executive head of a unit of local government. For Miami Gardens it is the Mayor and City Council.

Governmental Accounting Standards Board (GASB) - This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local government.

Governmental Finance Officers Association of the United States and Canada (GFOA) - The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

Governmental Fund - The funds through which most government functions are financed. The City's governmental funds are the General Fund, Capital Projects, And Special Revenue Funds.

GPS – See: *Global Positioning System*.

Grant - A grant is a contribution of cash or other assets from another governmental or private agency, corporation or individual to be used for a specific purpose.

Graywater - Defined by the Uniform Plumbing Code (UPC) in its Appendix G, titled "Gray water Systems for Single-Family Dwellings," as "untreated household wastewater which has not come into contact with toilet waste. Grey water includes water from bathtubs, showers, bathroom wash basins, and water from clothes-washer and laundry tubs. It shall not include wastewater from kitchen sinks or dishwashers." The International Plumbing Code (IPC) defines graywater in its Appendix C, titled "Graywater Recycling Systems," as "wastewater discharged from lavatories, bathtubs, showers, clothes washers, and laundry sinks." Some states and local authorities allow kitchen sink wastewater to be included in graywater. Other differences with the UPC and IPC definitions can probably be found in state and local codes. Project teams should comply with the graywater definitions as established by the authority having jurisdiction in their areas.

Green Building - The practice of increasing the efficiency with which buildings use resources, such as energy, water, and building materials or land. Green buildings may use one or more renewable energy systems for heating and cooling, such as solar electric, solar hot water, geothermal biomass or any combination of these.

Green Building Certification Institute (GBCI) – The organization which administers and provides third-party project certification for commercial and institutional buildings and tenant spaces under the U.S. Green Council's Leadership in Energy and Environmental Design (See: LEED) Green building rating system.

Green Building Council – See: *U.S. Green Building Council*.

Green Design - A term used in the building, furnishings and product industries to indicate design sensitive to environmentally-friendly, ecological issues, while reducing building impacts on human health and the environment, through better seating, design, construction, operation, maintenance, and removal, the complete building life cycle.

Green Development - Development that minimizes energy consumption and minimizes pollution and the generation of wastes, while maximizing the re-use of materials and creating healthful indoor/ outdoor environments.

Green Energy - Refers to the use of environmentally friendly power and energy that comes from renewable and non-polluting energy sources. Primary green energy sources include solar, wind, geothermal, hydropower, and biomass (wood and animal waste, landfill mass).

Green Technology - Systematic knowledge and application to production processes making efficient use of natural resources, while reducing or recycling waste and controlling and minimizing the risks of chemical substance while reducing pollution.

GREENGUARD®: The GREENGUARD Certification Program is an independent, third-party testing program for low-emitting products and materials. To qualify for certification, products and materials are regularly tested to ensure that their chemical and particle emissions meet acceptable indoor air quality (IAQ) pollutant guidelines and standards. GREENGUARD Certification is a voluntary

program available to all manufacturers and their suppliers. Source: www.greenguard.org.

Greenhouse Gas (GHG) - gaseous components of the atmosphere that contribute to the "greenhouse effect" i.e. absorbs infrared radiation in the atmosphere.

Greenways - Natural areas that take the form of corridors, often following streams or rivers, and provide opportunities for trails and bike paths connecting scenic areas and other destinations

Greywater – See: *Graywater*.

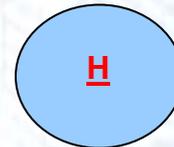
Gross Debt - The sum total of a state's or local government's debt obligations.

Gross Bonded Debt – The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Gross Revenues (For bond purposes) - Generally, all annual receipts of a revenue bond issuer prior to the payment of all expenses. Normally only Net Revenues are pledged to the repayment of bonds.

Growth Management – State requirements related to development and its impact on public infrastructure.

Guaranteed Maximum Price (GMP) – In construction, the amount beyond which a client (project owner) is not obligated to compensate the contractor.



HAZMAT - First Responder Operational level of trained HAZMAT response that generally handles simple, straightforward HAZMAT incidents.

HOA – See: *Homeowners' Association*.

HOME – See: *Home Investment Partnership Program*.

Home Investment Partnership Program (HOME) - A federal program dedicated to expand affordable housing opportunities for local government. It consists of numerous housing programs resultant from the Housing and Community Development Act of 1992.

Homeowners' Association (HOA) – A governing board that establishes rules and regulations for homeowners within its jurisdictional boundaries.

Homestead Exemption - Pursuant to the Florida State Constitution, the first \$50,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from the property tax.

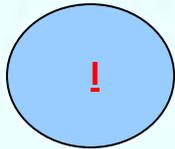
HOPWA - Acronym for "Housing Opportunities for Persons with Aids".

Housing and Urban Development (HUD) – The United States Department of Housing and Urban Development.

HUD – See: *Housing and Urban Development*.

HVAC – Heating, Ventilation, and air conditioning equipment.

Hybrid – See: *Alternative Fuel Vehicle*.



I-net – Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications.

ICMA – See: *International City and County Management Association*

I/I – See: *Inflow and infiltration*.

Illegal Dumping - Is disposal of waste in a non-permitted area, such as a back area of a yard, a stream bank, or some other off-road area? Illegal dumping can also be the pouring of liquid wastes or disposing of trash down storm drains. It is often called "open dumping", "fly dumping", and "midnight dumping" because materials are often dumped in open areas, from vehicles along roadsides, and late at night. Illegally dumped wastes are primarily nonhazardous materials that are dumped to avoid paying disposal fees or expending the time and effort required for proper disposal.

Impact Fee – A payment of money imposed by the City upon development activity as a condition of issuance of a building permit to pay for public facilities needed to serve new growth and development, and to mitigate the impacts of the development activity on the existing public facilities.

Impervious Surface - Surface through which water cannot easily penetrate, such as a roof, road, sidewalk, or paved parking lot.

Incremental Budget - A budget which is arrived at by either decreasing or increasing last year's budget. It is based on projected changes in operations and conditions. (Also See: *Zero-Based Budget, Program Budget and Line-Item Budget*).

Indenture of Trust - A legal document describing in specific detail the terms and conditions of a bond offering, the rights of the bondholder, and the obligations of the issuer to the bondholder; such document is alternatively referred to as a bond resolution.

Indoor Air Quality (IAQ) - Indoor pollution sources that release gases or particles into the air are the primary cause of indoor air quality problems in buildings. Inadequate ventilation can increase indoor pollutant levels by not bringing in enough outdoor air to dilute emissions from indoor sources and by not carrying indoor air pollutants out of the home. High temperature and humidity levels can also increase concentrations of some pollutants.

Industrial Development Bonds (IDBs) - Also called Industrial Revenue Bonds (IRBs). Used to finance facilities for private enterprises, water and air pollution control, ports, airports, resource-recovery plants, and housing, among others. The bonds are backed by the credit of the private corporation borrower rather than by the credit of the issuer. Also known as Conduit Bonds. Private purpose

bonds are limited by federal law to \$50 times the state's population on an annual basis.

Industrial Waste - Unwanted materials from an industrial operation; may be liquid, sludge, solid, or hazardous waste.

Infill Development - Development on relatively small vacant or underutilized sites in urbanized areas, making use of existing infrastructure and community facilities. Infill development in the urban core of a metropolitan area is one means of reducing urban sprawl

Infrastructure – Infrastructure - Roads, bridges, utilities, rail lines and similar physical facilities that support and service urban development. More broadly defined, the term can also include the schools, libraries, fire stations and other community facilities that support neighborhoods.

Inflow and infiltration (I/I) - A field condition where ground water seeps into sanitary sewer lines.

Incorporated Area - Those areas of Miami-Dade County which are within municipalities. (Also See: *UMSA*).

Indenture – A deed or contract which may be in the form of a Bond resolution and sets forth the legal obligations of the Issuer with respect to the securities and names a Trustee who holds funds and security under the Indenture, makes payment of principal and interest to the security holders and acts on behalf of the holders in the event of a default.

Information Technology (IT) - The City division that manages and operates the City's computer assets, telephone communications, and data communications support to City's departments and divisions, and the public.

Infrastructure - The physical assets or foundation of the City, including buildings, parks, streets, sidewalks, electric systems, stormwater systems, hospitals, airports, seaports, and water and sewer systems.

Insurance Services Office (ISO) - An insurer supported organization that provides advisory insurance underwriting and rating information to insurers. ISO rates municipalities in two major areas – Fire Departments and Building Departments. Miami Gardens does not have a fire department. Its building department received an ISO rating of Class 4.

Interest Revenue - Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Interfund Transfer - Budgeted amounts transferred from one fund to another for work or services provided.

Intergovernmental Revenue - A major revenue category that includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A contractual agreement between two or more governmental agencies.

Internal Controls - Processes designed to ensure that specific accounting objectives are achieved (e.g., financial reporting, compliance, and operations).

Internal Service Charges - Revenue for charges generated from the goods and services furnished by service departments of the City, which are accounted for as Internal Service Funds, to other City departments.

Internal Service Fund – An accounting entity established to service the internal city organization. Such services as purchasing, fleet maintenance and information technology may be accounted for within an internal service fund. This for of accounting provides for an easy identification of expenditures on such common items and provides a vehicle for an effective charge-back system for their use.

International City and County Management Association (I.C.M.A. or ICMA) – The professional and educational organization representing appointed managers and administrators in local government throughout the world.

Intrafund transfers – Internal transfers of monies between accounts in the same accounting fund.

Intranet – Internal network, similar to the internet, except access is limited to an organization's internal members.

Investment Earnings - Revenue earned on investments with a third party. (See: *Investments* and *Pooled Cash Investments*).

Investment Grade - Bond issues that the three major bond rating agencies, Moody's, Standard & Poor's, and Fitch rate BBB or Baa or better. Many fiduciaries, trustees, some mutual fund managers can only invest in securities with an investment grade rating.

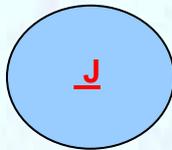
Investments - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments – The term does not include fixed assets used in the normal course of governmental operations.

ISO – See: *Insurance Services Office*.

ISO 14001 - An internationally accepted specification for an Environmental Management System (EMS). It specifies requirements for establishing an environmental policy, determining environmental aspects and impacts of products, activities, and services, planning environmental objectives and measurable targets, implementation and operation of programs to meet objectives and targets, checking and corrective action, and management review. (Also see: *Insurance Services Office*.)

IT – See: *Information Technology*.

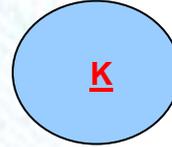
ITE – *Institute of Transportation Engineers*.



Junk Bonds. Most non-rated bonds and bonds rated below investment grade.

Joint Participation Agreement (JPA). A JPA is formed when it is to the advantage of two or more public entities

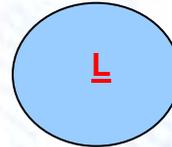
with common powers to consolidate their forces to acquire or construct a project.



Keep Miami Gardens Beautiful (KMGB) – This City division is responsible for various beautification program throughout the City. It is affiliated with Keep America Beautiful. It is also responsible for maintaining the City as a Tree City, U.S.A.

Key Workload Measures – Data that express the amount or level of service provided. An example of a key workload measure is total ton of garbage collected (Also See: *Workload indicators*).

KMGB – See: *Keep Miami Gardens Beautiful*.



Land Development Regulations (LDR) – A set of ordinances and policies that determine permissible activity on property throughout a city's jurisdiction, to include land use, development criteria, requirements and restrictions, and development fees associated with the land development process. (Also see: *Zoning*).

Land Use - The type of activity or development that occupies a parcel of land. Common land uses include residential, retail, industrial, recreation, and institutional.

Land Use Plan - A guide for the location and intensity of future development in a community. A land use plan typically separates uses that are incompatible with each other (such as residential and industrial uses), while bringing together land uses that can be complementary (such as residential and small-scale retail uses). A land use plan also locates uses in proximity to supportive infrastructure, such as placing industrial development along rail lines. Zoning is one means of implementing a land use plan.

LAP Certification – Local Agency Certification Program is a process through which a local jurisdiction can become certified to manage construction activities in state and Federal rights-of-way.

Law Enforcement – A public safety expenditure to account for the cost of providing police services for the local government's jurisdiction; including local police services and specialized services. By City charter, Miami-Dade Police Department provides these services to the City for three years beyond initial incorporation. At that time, the City may choose to provide its own local police services; however, specialized services will be provided in perpetuity by the County.

Law Enforcement Impact Fee Fund -To account for the proceeds and expenditures associated with law enforcement impact fees charged against new construction and used to fund the equipment and capital needs of new police officers required as a result of community growth.

Law Enforcement Trust Fund (L.E.T.F.) – A fund or account established to separately account for asset seizures and forfeitures resulting from police investigations and court decisions. (Also See: *Special Revenue Fund*).

LDR – See: *Land Development Regulations*.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the City to spread the cost of the acquisition over several budget years.

LEED®: Leadership in Energy and Environmental Design; a certification program administered by the U.S. Green Building Council to recognize leadership in environmental design for commercial and residential construction and renovation. Source: www.usgbc.org.

LEED AP: LEED® Professional Accreditation distinguishes building professionals with the knowledge and skills to successfully steward the LEED® certification process. LEED® Accredited Professionals (LEED® AP's) have demonstrated a thorough understanding of green building practices and principles and the LEED® Rating System.

LEED® 2009 Green Building Rating System – A rating system for new construction and major renovations consisting of a set of performance standards for certifying the design and construction of commercial or institutional buildings and high-rise residential buildings. The intent of the system is to promote healthful, durable, affordable, and environmentally sound practices in building and construction. Certifications are awarded according to points received on a set of criteria as follows:

| | |
|-----------|--------------|
| Certified | 40-49 points |
| Silver | 50-59 points |
| Gold | 60-79 points |
| Platinum | >80 points. |

Legal Debt Limit – The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory or charter provisions. The debt limit is usually expressed as a percentage of assessed valuation.

Legal Debt Margin – The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal Department - A general government service expenditure used to account for the cost of providing legal services for the benefit of the local unit. Included are expenditures for the City Attorney as well as special counsel employed as needed.

Legislative Department - A general government service expenditure that includes the cost of providing representation of the citizenry in the governing body. It includes the expenditures for the Mayor and City Council.

L.E.T.F. – See: *Law Enforcement Trust Fund*.

L.E.T.T.F. – See: *Law Enforcement Training Trust Fund*.

Level Debt Service - Principal and interest payments that, together, represent more or less equal annual payments

over the life of the loan. Principal may be serial maturities or sinking fund installments.

Level-of-Service (LOS) – Growth management standard for public services that is used to measure the impact of proposed development on public infrastructure.

Levy - To impose taxes, special assessments, or service charges for the support of City activities.

Libor Rate (London Interbank Offered Rate) - Benchmark rates in the Eurocurrency market. These are interbank rates for short-term loans in major currencies. Variable loans often peg the variable rate in relation to the Libor rate.

Liabilities – Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Libraries - A recreation and culture expenditure used to account for the cost of providing and maintaining library facilities and services to the community. According to the City's charter, Library services will be provided to the City in perpetuity by Miami-Dade County government. The County's North Regional Branch Library is located within the City.

Licenses and Permits - A major revenue category reflecting the revenue derived from the issuance of local licenses and permits. The category is made up of building permits as well as occupational and other licenses subcategories.

Lien - A lien represents a claim against a property or asset for the payment of a debt. Examples include a mortgage, a tax lien, a court judgment, etc.

Line Item – A specific item defined by detail in a separate account in the financial records.

Life Cycle Assessment (LCA) - The process of analyzing a product's entire life, from raw materials extraction through manufacturing, delivery, use, and disposal or reuse. Source: www.usgbc.org.

Line of Credit – A financial institution's promise to lend up to a specific amount during a specific time frame.

Line-Item Budget – A budget that lists detailed expenditure categories (salaries, benefits, office supplies, travel, dues, etc.) and may be reviewed, anticipated and appropriated at this level (Also See: *Zero-Based Budget*, *Program Budget* and *Incremental Budget*).

Life Cycle Cost Method - A technique of economic evaluation that sums over a given study period the costs of initial investment (less resale value), replacements, operations (including energy use), and maintenance and repair of an investment decision (expressed in present or annual value terms).

Limited Liability Company (LLC) - A legal entity that has the option of being taxed like a partnership, but shields personal assets from business debt like a corporation.

Livable Neighborhoods - Neighborhoods that offer a good quality of life for their residents. Livable neighborhoods are characterized by safety, decent and affordable housing, high-quality services and shopping,

good schools, economic opportunities, and opportunities for healthy living.

Local Option Gas Tax I (Operating) – A tax levy of up to six cents on each gallon of motor and special fuels sold, which has been imposed by Miami-Dade County in accordance with state law and which is shared with cities in the county. This tax may only be used for transportation expenditures including public transportation, roadway and traffic operations and maintenance.

Local Option Gas Tax II (Capital Improvement) – A tax levy of up to five cents on each gallon of motor fuel sold, which may be imposed by counties in accordance with state law, in one cent increments up to five cents and which is shared with eligible cities in the county. This tax may only be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Local Option Sales Tax - An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Local Planning Agency (LPA) – The governmental body empowered to decide or recommend to the elected body, changes in and approvals pursuant to land use proposal submitted by private individuals. In some cases the LPA is a separately appointed body that makes recommendations to the elected governing body though it can also be the governing body itself acting as the LPA.

Long-Term Debt – A type of debt with a maturity date of greater than one year after the date of issuance.

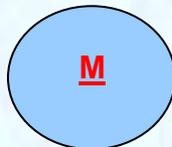
Long-Term - Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current. Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts). (Also See: *Current Liabilities* and *Liabilities*)

LOS – See: *Level-of-Service*.

Low Emitting Materials - Reduce the quantity of indoor air contaminants that are odorous, potentially irritating and/or harmful to the comfort and well-being of installers and occupants by the use of materials that meet emission standards.

Lowest Responsible Bidder - The bidder/proposer that submitted a responsive bid at the lowest price of all the responsive bids submitted, and whose past performance, reputation, and financial capability is deemed acceptable.

LPA – See: *Local Planning Agency*.



M.A.I. – A designation granted by the Appraisal Institute, a global membership association of professional real estate appraisers. The MAI membership designation is held by appraisers who are experienced in the valuation and evaluation of commercial, industrial, residential and other types of properties, and who advise clients on real estate investment decisions and is the Institute's highest designation.

Management Discussion and Analysis (MD&A) - A high-level overview of a agency's performance. Designed for informing the public, legislators, and officials from Federal, State, and local governments, and other interested parties in the factors that affected the past year's operations and that may potentially impact future performance.

Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Market Value Per Capita - Total market value of all taxable property within the jurisdiction divided by population.

Matching Requirement - A requirement that grant recipients contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

Material Weakness - A condition that indicates great potential for inaccurate numbers in financial statements or in procedures that could lead to undetected fraud.

Matured Bonds Payable – A liability account reflecting unpaid bonds that have reached or passed their maturity date.

Maturities - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Maximum Annual Debt Service - The maximum amount of principal and interest due by a revenue bond issuer on its outstanding bonds in any future fiscal year. This is sometimes the amount to be maintained in the Debt Service Reserve Fund.

Maximum Millage Rate (In Florida) – This is a rate set by the elected body in July preceding the adoption of the final budget. At their final budget hearings in September, the elected body may set a final tax rate at or lower than this rate, but not higher.

MD&A – See: *Management Discussion and Analysis*

Medicaid - A state and federal partnership that provides health care coverage for selected categories of low income residents to improve the health of people who might otherwise go without medical care for themselves and their children. Medicaid services vary from state to state.

Medicare - A federal health insurance program for people who are age 65 or older or who are disabled. It is administered by the federal Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS).

Merit Program/Pay - An established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Materiality - The magnitude of an item's omission or misstatement in a financial statement that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the inclusion or correction of the item (FASB Statement of Financial Concepts No. 2).

Metropolitan Transportation Planning Organization (MPO) - A 17 member board made up of city and county commissioners who oversee the metropolitan transportation planning process in Miami Dade County. They adopt the long range transportation plan, the Transportation Improvement Program, and determine the annual task list for the Transportation Planning Organization staff.

MGD - Million gallons per day.

Miami-Dade Transit - Miami-Dade County provides County-wide transit service to the residents of Miami Gardens.

Mill - A monetary value equal to 1/10 of one cent.

Millage Rate - As used with ad valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value. The millage rate for Miami Gardens is 5.3734 mills or \$5.37 per \$1,000 of taxable valuation of real property.

Miscellaneous Revenue - A major revenue category which includes the following sources: Interest earnings, rents and royalties, special assessments, compensation for the loss of fixed assets, contributions and donations, and other miscellaneous revenues.

Misdemeanor - All public offenses which are not felonies are misdemeanors. Misdemeanors are aggravated misdemeanors, serious misdemeanors, or simple misdemeanors. Where an act is declared to be a public offense, crime or misdemeanor, but no other designation is given, such act shall be a simple misdemeanor.

Mobile Data Terminals - Wireless computing devices that send and receive information over a wireless data network, used by City police officers in the field.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

Moody's Investors Services - An independent financial advisory firm that rates organizations such as cities and companies as to their financial viability. The highest rating an organization can receive is Aaa. (See: *Bond Rating*).

MPO - See: *Metropolitan Transportation Planning Organization*.

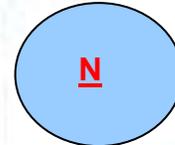
Muni - See: *Municipal Bond*.

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government.

In the more popular sense, it is an adjective which denotes a city or village as opposed to other local governments such as a county.

Municipal Bond - A security issued by or on behalf of a state or political subdivision, the interest on which is exempt from federal income tax.

Municipal Electric Systems - Nonprofit electric utilities owned by municipalities (cities or villages). These utilities are operated and governed by the municipality's legislative authority, i.e. the city/village council/board of public affairs elected by municipal residents.



National Crime Information Center - A Federal Agency that acts as a clearinghouse for national crime information. Local police departments can access this information electronically to assist in investigations of crime and criminals.

National Flood Insurance Program (NFIP) - A program under Federal Emergency Management Administration which manages flood insurance rates.

National Highway System (NHS) - Roads designated by Congress as nationally important for inter-regional travel. Includes roads designated as connectors to NHS intermodal facilities.

National Incident Management System (NIMS) - A process established by the Federal government in the wake of 9/11 to standardize emergency response to any type of crises event. All municipal governments must be certified in order to qualify for federal assistance funding.

National Recreation and Park Association (NRPA) - The Nation's largest independent, non-profit public service organization advocating quality recreation and parks for the American people; its objectives revolve around public advocacy, public visibility, research, and professional development.

National Pollutant Discharge Elimination System (NPDES) - Federally mandated stormwater permit that addresses the quality of discharge to surface water.

NCIC - See: *National Crime Information Center*.

Neighborhood Stabilization Program - A Federal grant program designed to help stabilize neighborhood by providing fund to local governments to purchase foreclosed home, renovate them and sell to qualified homeowners.

Net Bonded Debt - Gross bonded debt less ant cash or other assets available and earmarked for it retirement.

NFPA - National Fire Protection Association.

NFIP - See: *National Flood Insurance Program*.

NHS - See: *National Highway System*.

NIMS – See: *National Incident Management System*.

Non-Ad Valorem – Special assessments and service charges which are not based upon the value of the property and millage. Non-Ad Valorem fees can become a lien against a homestead. Examples are sidewalk assessments, solid waste collection charge, lighting district fees, etc.

Nonconforming Use - Any use not allowed in the zone in which it is located or use of land or a building that does not comply with the provisions of City of Clive Zoning Ordinance or subsequent amendments.

Non-Departmental – An account department of the budget which contains non-operating funds that are not easily allocated to any specific operating department, or which would, because of their temporary or transient nature, distort a departmental operating budget. This department accounts for such items as debt service, reserves.

Non-Operating Expenses - Includes the movement of monies from one fund into another in the form of transfers and the payment of monies for debt service or into reserves and contingencies.

Non-Operating Revenues - Revenue category used to account for unoriginal revenue which either carried forward from the prior year or that is transferred in from another fund or account without regard to the conduct of any operations such as interest.

Non-recurring Revenue or Expenditure – A revenue or an appropriation for a single year only that does not become a part of the subsequent year's base budget. (Also See: *Recurring Revenue or Expenditure*).

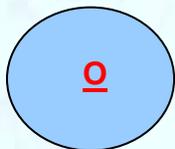
NPDES – See: *National Pollutant Discharge Elimination System*.

NRPA – See: *National Parks and Recreation Association*.

NRCS – Natural Resource Conservation Service.

NSP – See: *Neighborhood Stabilization Program*.

Nuisance - Whatever is injurious to health, indecent, or unreasonable offensive to the senses, or an obstruction to the free use of property as to essentially interfere unreasonably with the comfortable enjoyment of life or property.



Object Codes - Object codes are a numerical system of identifying like revenues and expenditures. These codes are determined by a Chart of Accounts listing approved codes for the various types of revenues, expenditure items, equipment and services.

Objectives - A descriptive list of those things which are accomplished in order to fulfill an organization's goal or mission.

Objects of Expenditure – Expenditure classifications based upon the types or categories of goods and services

purchased (i.e. Personnel Services, Operating expenditures, and capital outlay).

Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Occupational Licenses – A subcategory of Licenses and Permits which reflects revenue derived from the issuance of occupational or professional licenses. (Also see: *Business Tax Receipt*).

Occupational Safety and Health Administration (OSHA) – A federal agency that is responsible for setting and enforcing minimum standards for worker safety and health.

Official Statement (OS) - A document prepared for potential investors that contains information about a proposed bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

One Hundred-Year Flood - A flood, the magnitude of which has a one percent (1%) chance of being equaled or exceeded in any given year or which, on the average, will be equaled or exceeded at least once every 100 years. (Also See: *Flood Insurance Rate Map*).

OPEB (Other Post Employment Benefits) -Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital spending budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled.

Operating Deficit – The deficiency of operating revenues under expenditures.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, grants, intergovernmental revenues, fines and forfeitures and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

Operating Lease – An operating lease is a lease for which the lessee acquires the property for only a small portion of its useful life. It is commonly used to acquire

equipment or property on a short-term basis. (Also see: *Capital Lease*).

Operating Surplus – The excess of operating revenues over operating expenditures.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City's boundaries unless pre-empted by a higher form of law. An ordinance has higher legal standing than a Resolution and is typically codified in the City's municipal code book (except budget ordinances).

OS – See: *Official Statement*.

OSHA – The federal Occupational Safety and Health Administration.

Other General Government - Reflects those charges for recording legal instruments, zoning fees, sale of maps, certification, copying, records searches, and county officer fees. This source is a subcategory of Charges for Service.

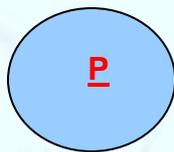
Outcome/Effectiveness Measures – Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicated how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent a service meets the need for which it was created. An example of an outcome/effectiveness measure is the percent of citizens rating the refuse collection services as excellent or good.

Overall Net Debt Per Capita - This ratio measures net debt to population.

Overhead – See: *Cost Allocation Plan*.

Overlapping Debt – The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be born by property within each jurisdiction.

Overlay Zoning District - A zoning district which overlays and acts in conjunction with the underlying zoning district or districts.



Par Value - The face value or principal amount of a bond, usually \$5,000 due the holder at maturity. It has no relation to the market value. For pricing purposes it is considered 100.

Parity Debt – An Issue of securities with claim on the same underlying security for and source of payment of debt service equally and ratably with other outstanding Issues.

Parks and Recreation - A recreation and culture expenditure that reflects the cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use.

Parks and Recreation Fees - A Charge for Service subcategory which includes charges collected from parks

and recreational facilities, cultural services, special events and special recreational facilities.

Part 1 Offenses - A law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Pay-As-You-Go – Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

Paying Agent – The institution (usually a bank or trust company) identified on the security as the agent designated by the Issuer to make payment of principal and interest.

PC – Personal computer.

PCard – a City owned credit card (Purchasing Card) that employees can purchase items from area businesses

Personal Services - A collection of accounts used to capture expenditures, such as wages, fringe benefits and other special pays of an employee.

P.E. – Professional Engineer.

Per Capita – Per unit of population; by or for each person.

Per Capita Tax Burden – This is a theoretical amount that each man woman and child within the city pays in local property taxes. While it does not apply to any individual as circumstances differ among taxpayers (size of household, value of home, exemptions), it is one indicator of the general tax burden paid by residents.

Performance Bond - A bond executed subsequent to award by a successful bidder, to protect the buyer from loss due to the bidder's inability to complete the contract as agreed, secures the fulfillment of all contract requirements

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures/Measurement – A system that measures and documents what a department or other administrative division is responsible for accomplishing and how well it does so. This system documents such measures through various key workload indicators, efficiency and outcome/effectiveness measures. Performance measures are used as a management tool to identify strengths and detect possible problems. Performance measures are referred to as indicators.

Personal Property - For the purposes of ad valorem taxation, there are four types of personal property:

1. *Household goods* means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale. "Intangible personal property" means money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based upon that which the property represents rather than its own intrinsic value.

2. *Inventory* means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

3. *Tangible personal property* means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.

4. *Construction work in progress* consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

Personal Services - Expenditures for personnel-related costs including salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compensation, and unemployment compensation.

Physical Environment - A major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

PILOT or P.I.L.O.T. - Is a Payment In Lieu Of Taxes. A payment made by enterprise departments to the General Fund for fire and police services. A PILOT may also be made to a local government by a tax-exempt entity outside of the local government such as a military base, university, church or other tax-exempt organization, as a means to compensate the local government for services provided.

Plat - A map recorded in final form, which represents a tract of land showing the boundaries and location of individual properties and streets.

Pledgeable Revenue - Revenues which can be used as a pledge to pay off debt; a form of collateral.

Pledged Revenues - The revenue streams which are the subject of a Pledge contained in an indenture or other security document.

Policy - A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Pollution Control Bond - A tax exempt security issued by a state, certain agencies or authorities, a local government or development corporation to finance the construction of air or water pollution control facilities or sewage or solid waste disposal facilities pursuant to Federal law and backed by the credit of the pollution control entity rather than the credit of the Issuer

Pooled Cash Investments - A practice of investing the total amount of cash available for investment regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund. (Also See: Investments and *Investment Earnings*).

Post Consumer Recycled Content - Material that has been recovered after its use as a consumer product. Examples include fleece clothing made from pop bottles and reclaimed carpet tiles used for new tile backing.

Preliminary Official Statement - A version of an Official Statement in preliminary form without pricing, yield or maturity information used by the Issuer or Underwriters to inform the public prior to receipt of bids at competitive bidding or prior to the assignment of an interest rate and offering price in a negotiated sale. Orders for the security may not be taken based on a distribution of these preliminary documents, and a statement to this effect is usually contained on the cover page, printed in red, and thus the preliminary document is often referred to as the "Red Herring."

Prime Rate - At one time, prime was the rate banks charged for loans to their most creditworthy business customers. Now, business financing is much more diverse and the prime rate has become an important benchmark for consumer loans. It is still a rate that applies only to the best credits. Frequently a loan rate will be set in relation to the prime rate -- for example, one percentage point above prime.

Principal - A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

Prior Year(s) - The fiscal year(s) proceeding the current year.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Privatization - The opening of government markets allowing for equitable competition among the private and public sectors for the privilege of delivering services to the public

Pro Forma - Pro forma is a sample form, document, statement, certificate, or presentation. The contents may be wholly or partially hypothetical and present actual facts, estimates, or proposals.

Pro Rata Administrative Reimbursement - A calculated share per department to expend/reimburse for services provided by one fund to another.

Proclamation - A proclamation is a document given by the Mayor and Council to formally recognize an individual, an organization, a special event, an achievement, or cause. Proclamations are generally read at the public meetings and presented to the person or group being recognized. Examples of proclamations include recognizing Township residents who have given service to the Township or performed acts of heroism.

Productivity Measures – A measure of the service output of City programs or program elements, compared to the per-unit of resource input invested.

Program Budget - Budgeting for the delivery of a particular program. The focus is on the purpose of the program and its outcome rather than the components of the program. It pays less attention to the specific spending items of the program and more on its expected output. (Also See: *Incremental Budget, Line-Item Budget and Zero-Based Budget*).

Program Manager – An employee responsible for the day-to-day administration and support of a specific City program.

Projection – An estimate based on known data, observations or historical performance.

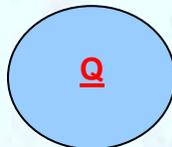
Property Appraiser – The County officer charged with determining the value of all property within the county, including within municipalities and special districts, with maintaining certain records connected therewith, and determining the tax on property after the taxes have been levied by the respective taxing authority.

Public Roads - All roads under the State Highway System, the County Road System, and the City Road System, plus public roads administered by various branches of the U.S. government. Does not include private subdivision roads or roads within shopping centers or other large private areas.

Public Safety - A major expenditure category used to account for the cost of providing services for the security of persons and property within the City's jurisdiction. This category includes the functions of law enforcement, emergency/disaster activities, and school crossing guards.

Public Sale – Sale of an Issue by an Issuer by competitive bidding whereby the Issue is sold to the bidder offering to buy the Issue at the lowest net interest cost to the Issuer.

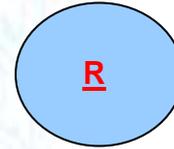
Purchase Order - A formal written agreement between the vendor and the City for the acquisition of specific goods or services as detailed in the description section of the order form incurring of debt for the delivery of specific goods or services.



QNIP – See: *Quality Neighborhoods Improvement Program*.

Quality Neighborhood Improvement Program (QNIP) – A program of Miami-Dade County resulting from a bond issue approved in FY 1999. Funds from this program are

allocated for parks and public works programs throughout the County.



Rapidly Renewable Content/Materials - Rapidly renewable materials are products that regenerate quicker than the demand for the products. Many rapidly renewable materials, such as agricultural waste products converted into pressed agriboard products, bamboo, cork flooring, and others perform equally as well as their non-renewable counterparts.

Rate Covenant - A legal commitment by a revenue bond issuer to maintain rates at levels to generate a specified debt-service coverage.

Rating Agencies – Organizations which provide the service of evaluating the relative creditworthiness of Issues and assigning Ratings to them, such as Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch's Investors Service.

Real Property – Land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," and "real property" maybe used interchangeably.

Recession - The most common definition is two consecutive quarters of decline in real gross domestic product. A recovery begins when the economy starts to move out of the bottom of its cycle, with increasing demand for goods and services, increasing investment and growing employment.

Recommended Budget - The proposed budget that has been prepared by the City Manager and forwarded to the Mayor and City Council for approval.

Recurring Revenue or Expenditure – An appropriation automatically renewed without further legislative action until altered or revoked. A revenue that is expected to be received in subsequent years (See: *Non-Recurring Revenue or Expenditure*).

Recycled Content - Refers to the percentage of recycled materials in a product, generally determined by weight.

Red Herring – See: *Preliminary Official Statement*.

Redevelopment Agency - A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Referendum - The principal or practice of referring measures passed upon or proposed by, the legislative body to the body of voters, or electorate, for approval or rejection.

Refunding Bond – The sale of a new bond Issue, the proceeds of which are to be used to pay debt service on and retire an outstanding Issue. The purpose of refunding may be to save interest cost, extend the maturity of the debt or remove restrictive covenants in

the security documents. (Also See: *Advanced Refunding*).

Regular Employee - An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's classification tables, and whose position is established in the position control system.

Reimbursement – A sum (1) that is receiving by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reinsurance - An arrangement under which an insurer passes risk and obligations to another insurer. Reinsurance serves several purposes, including reducing risk, diversifying exposure, and providing financial flexibility.

Rents and Royalties - Revenues collected from rents and proceeds for use of public property or other assets. This source is a subcategory of Miscellaneous Revenue.

Reorganization - Reorganization refers to changes in the budget and reporting structure within or between funds, departments or divisions.

Repairs and Maintenance - Expenditures for the repair and maintenance of all equipment and supplies, buildings, structures and grounds.

REPO – See: *Repurchase Agreement*.

Repurchase Agreement – An agreement in which a government entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Request for Proposal (RFP) – A solicitation for professional services necessary to address a particular deficiency, problem, or point of interest – Proposals are sought to determine whether or not there are qualified entities or individuals who can address the particular issue. These proposals often included the firm's or individual's approach to the problem, a history of their achievements, and their ability to complete the work necessary to address the issue. (Also see: *CCNA*).

Request for Qualifications (RFQ) – A document describing a project for which professional services are required and requesting a statement from service providers as to how they would be able to deliver the services necessary to complete the project. It is much like a Request for Proposals, but the price of a contract is not the primary criteria for review.

Reserves - An account used to indicate that a portion of fund equity is restricted for a specific purpose. Included in reserves is budgeted cash forward for the subsequent year. A reserve for contingencies may be provided in a sum not to exceed 10% of the total budget.

Resolution – A special or temporary order of a legislative body that requires less formality than an ordinance. Resolutions are often used to establish policy versus formal law.

Restricted Assets – Assets whose use are subject to constraints that are either externally imposed by creditors,

grantors, contributors, or other governments, or that are imposed by law.

Restricted Net Assets – A component of net assets calculated by reducing the carrying value of restricted assets by the amount of any related outstanding debt.

Restricted Reserves - That portion of a fund's equity which is legally restricted for a specific purpose and is not available for appropriation.

Restricted Revenues – Revenues which are legally or otherwise restricted for a specific purpose and are not available for appropriation such as bond revenues, earmarked grants or grants given for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

Revaluation – The periodic reassessment of property values as undertaken by the County Property Appraiser.

Revenue Bonds – See: *Special Revenue Bonds*.

Revenues - Those receipts which increase a fund's financial resources other than from interfund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. The total amount of income received, earned, or otherwise available for appropriation.

RFP – See: *Request for Proposal*.

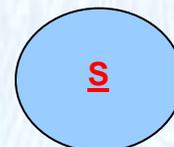
RFQ – See: *Request for Qualifications*.

Right-of-Way – A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a road, trail, water line, sanitary sewer or other public uses. (Also See: *Easement*).

Risk Management – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Roll-Back Rate - This is the millage effort required to bring in the same amount of ad valorem tax revenue in any new year as was collected in the prior year. This generally requires that the City lower its existing millage rate to accomplish this. New construction added to the tax roll during the preceding year is excluded from the calculation. Any millage rate in excess of this roll-back rate must be advertised by the City as a tax increase.

ROW – See: *Right-of-way*.



Safe Neighborhood Parks Program (SNP) – This a program developed by Miami-Dade County and carried out through a series of General Obligation Bonds issued since 1996. Certain parks projects were authorized under this bond series which are located within Miami

Gardens. Additionally, the Office of the SMP Program makes available additional grants from interest earnings and turn-backs.

Salary Savings - That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Save Our Homes Amendment – Florida Constitutional amendment (“Amendment 10”) that limits the increase of assessed value for a home by 3% or the Consumer Price Index, whichever is less. The assessment limit begins in the second years of the homestead exemption.

SDWA – Safe Drinking Water Act.

Secondary Market - The trading market for outstanding bonds and notes. This is an Over-the-Counter market, a free form negotiated method of buying and selling, usually conducted by telephone or computer. Traders buy and sell for their own inventory.

Section 8 Housing – A Federal housing program where privately owned rental dwelling units to participate in the low-income rental assistance program created by 1974 amendments to Section 8 of the 1937 Housing Act. Under the program, landlords receive rent subsidies on behalf of qualified low-income tenants, allowing the tenants to pay a limited proportion of their incomes toward the rent.

Section 108 Loan – A federal program of the U.S. Department of Housing and Urban Development that enables state and local governments participating in the Community development Block Grant (CDBG) program to obtain federally guaranteed loans pledged by the jurisdiction’s future allocation of CDBG funds, to fuel large economic development projects and other revitalization activities.

Section 202 Housing – A federal program of the U.S. Department of Housing and Urban Development that provides subsidies to developers of elderly housing.

SFWMD – See: *South Florida Water Management District*.

SGAC - Statement of Governmental Accounting Concepts.

S.H.I.P. – See: *State Housing Initiative Partnership*.

Single Audit Act - For any community, which expends \$300,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Sinking Fund – A fund used to accumulate the cash needed to pay off a bond or other security.

Site Plan - A plan prepared to scale, showing accurately and with complete dimensioning, the boundaries of a site and the location of all buildings, structures, uses and principal site development features proposed for a specific parcel of land.

Smart Growth - A perspective, method, and goal for managing the growth of a community. It focuses on the long-term implications of growth and how it may affect the community, instead of viewing growth as an end in itself. The community can vary in size; it may be as small as a city block or a neighborhood, or as large as a city, a

metropolitan area, or even a region. Smart Growth promotes cooperation between often diverse groups to arrive at sustainable long-term strategies for managing growth. It is designed to create livable cities, promote economic development, and protect open spaces, environmentally sensitive areas, and agricultural lands.

SNP – See: *Safe Neighborhood Parks Program*.

Sole Source - Supplier is the only source for contract item (i.e. patented or copyright product).

South Florida Water Management District (SFWMD) - This is a state created agency/district which regulates storm water management, ground water withdrawals, and environmental lands issues in south Florida.

Special Assessment Bond – Revenue bonds issued to finance improvements in special taxing districts with debt service paid by assessments to district property owners.

Special Assessments - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements of services presumed to be of general benefit to the public and special benefit to the assessed properties.

Special Revenue Bonds – Bonds issued to finance improvements with debt service paid by designated non-ad valorem revenues of the jurisdiction. The full faith and Credit of the jurisdiction is not pledged.

Special Revenue Fund – A fund established to account for and tract revenues and expenditures resulting for use-restricted revenues received by the city.

Special Taxing District – A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or special assessment pays for these services.

Stakeholder - Any organization, government entity, or individual that has a stake in or may be impacted by a given approach to environmental regulation, pollution prevention, energy conservation, etc.

Sustainability - Meeting the needs of the present without compromising the ability of future generations to meet their own needs.

State Highway System - Roads under the jurisdiction of the State of Florida, and maintained by the Florida Department of Transportation or a regional transportation commission (State Roads – SR); includes roads with Interstate, US, and SR numbers.

State Housing Initiative Partnership (S.H.I.P.) – the State Housing Initiatives Partnership program (SHIP) provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low, low and moderate income families. Depending on your income, you could be eligible for home repair or replacement, down payment assistance, rental housing assistance and other affordable housing assistance.

State Revolving Fund – A low interest loan program of the State of Florida to fund water and wastewater system improvements.

State Shared Revenue – A major revenue category that includes revenues levied by state governments but

shared on a predetermined basis, often in proportion to the amount collected at the local level with the local governments.

Statute - A written law enacted by a duly organized and constituted legislative body.

Strategic Intermodal System (SIS) - Transportation system created by the Florida Legislature in 2003 to include statewide and regionally significant facilities and services, containing all forms of transportation for moving both people and goods, including linkages that provide for smooth and efficient transfers between modes and major facilities.

Strategic Plan - A document outlining long-term goals, crucial issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with an examination of the present, envisioning the future, choosing how to get there, and making it happen (Also See: *Comprehensive Development Master Plan* and *Charrette*).

Streets Division - A transportation expenditure account used to account for the cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic along roads and streets. In Miami-Dade County, street signs and lights are the responsibility of the County.

Streetscape - The view along a street from the perspective of a driver or pedestrian, particularly views of natural and built elements in the street right-of-way, including street trees, signs, street lights, above-ground utilities, sidewalks, bus shelters, bike racks, street furniture and public art. The quality of a streetscape has a major impact on the perception of an adjacent retail or mixed-use district.

Stimulus Grant - See: *American Recovery and Reinvestment Act*.

Stormwater - Surface water generated by a storm.

Stormwater Management (SWM) - A means of controlling the quantity and quality of stormwater runoff flowing downstream. SWM can refer to structural practices such as storm sewers, drainage lines and swales, underground storage facilities, dams and lakes for retention or it can refer to non-structural practices such as street cleaning, educational campaigns, water-use and disposal practices and water quality initiatives.

Stormwater Runoff - Unfiltered water that reaches streams, lakes, ponds and oceans by means of flowing across impervious surfaces. Stormwater that does not soak into the ground becomes surface runoff, which either flows into surface waterways or is channeled into storm sewers.

Stormwater Utility Fund - An enterprise utility fund established to account for costs of maintaining existing stormwater management facilities and the construction of new facilities.

Subventions - Revenues collected by the State, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of Florida State Revenue Sharing, the ½-cent Sales Tax and gasoline taxes.

Superfund - See: CERCLA.

Supplemental Appropriation - An appropriation approved by the City Council after the initial budget is adopted. Supplemental appropriations require adoption by Ordinance.

Supplies - Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial supplies, material used in maintenance activities and computer software.

Surplus - Generally, revenues over expenditures. The use of the term 'surplus' in governmental accounting is generally discouraged because it creates a potential for misleading inference.

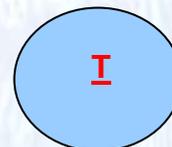
Sustainability - Now a widely accepted definition, the World Commission on Environment and Development in 1987 said sustainability means, "Meeting the needs of the present without compromising the ability of future generations to meet their own needs." The 1995 World Summit on Social Development defined sustainable development as "the framework for our efforts to achieve a higher quality of life for all people," in which "economic development, social development and environmental protection are interdependent and mutually reinforcing components."

Sweep Account - A municipal bank account from which the host financial institution electronically transfers all or part of the balance over a specified threshold to a temporary investment elsewhere for the benefit of a higher, overnight investment return. At the end of the overnight investment period, the funds are returned to the municipal account and are available for use. (See Overnight Repurchase Agreements)

SWM - See: *Storm Water Management*.

Sworn Employees - Employees required under the Municipal and State Codes to enforce the law or to otherwise carry out the City's police power protecting the health, safety and welfare of the community. Often this term is used to denote the officers (non-civilians) in the Police and Fire departments. However, other municipal officers are under oath to enforce the City Code. They also may include Building and Zoning Inspectors and Licensing Enforcement Officers.

System Development Fees - Fees charged to join or to extend an existing utility system. Also referred to as *tap fees* or *connection fees*.



TAN - See: *Tax Anticipation Note*.

Tap Fees - Fees charged to join or to extend an existing utility system. Also referred to as *hook-up fees* or *connection fees*. (Also see: *System Development Fees*).

Tax Anticipation Notes (TAN) - Notes (loans), sometimes called warrants, issued in anticipation of the collection of taxes in order to receive revenue before the actual revenue is due. Most often used for cash-flow

purposes and retired from the proceeds of the tax levy they anticipate.

Tax Base – Total assessed valuation of real property within the City.

Tax Certificate – Official proof of payment of taxes due provided at the time of transfer of property title by the state or local government.

Tax Collector – The county officer charges with the collection of ad valorem and non-ad valorem assessments/fees levied by the county, the school board, special taxing districts and municipalities with the county.

Tax-Deferred - The term tax deferred refers to the deferral of income taxes on interest earnings until the interest is withdrawn from the investment. Some vehicles or products that enjoy this special tax treatment include permanent life insurance, annuities, deferred compensation plans, 401(k) plan and the like, and any investment held in IRA's.

Tax-Increment Financing – In a designated tax increment financing district are frozen at the initial valuation and continue to be distributed to the various taxing districts. However, as development causes the valuation of the property to rise, the difference or increment between the frozen valuation levels and increased value after development, is pledged and improvement bonds are issued, using this increment to guarantee the bond repayment. Tax Increment Finance Bonds (TIF): Bonds sold to investors to raise capital for development activities. Interest paid to bond purchasers is usually exempt from state and federal taxation, although TIF bonds can also be sold to investors with no interest exemption from state and federal taxes.

Tax Levy – See: *Levy*.

Tax Rate – The amount of tax levied for each \$1,000 of taxable property valuation (See: *Levy, Millage Rate*).

Taxable Value – The assessed value of property minus the amount of any applicable exemption provided under the state constitution and statutes.

Taxes – Compulsory charges levied by government for the purpose of financing services performed for the common benefit of all citizens. This term does not include charges for services rendered only to those paying such user fees; for example, utility charges. In addition, this term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Taxing Jurisdiction – The power to tax and govern within a geographic territorial range.

Taxing Limit – The maximum rate at which the City may levy a property tax, which for Florida municipalities is 10 mills or \$10 per thousand dollars of taxable value. This limit may be exceeded for capital bond issues voted by the residents.

Taxpayer – The person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

T-Bill – See: *Treasury Bill*.

TDD – Telecommunications Device for the Deaf.

Technical Default - Failure by the issuer to meet the requirements of a bond covenant. These defaults do not necessarily result in losses to the bond holder. The default may be cured by simple changes of policy or actions by the issuer.

Temporary Employee – An employee who is hired to fill a position anticipated to have continuous services duration of less than one year.

Tentative Budget – The tentative budget is the draft budget presented to Council in July each year. This is the document that will be tentatively adopted at the first public hearing. (See: *Recommended Budget*)

Time-of-Use Rates: the pricing of electricity based on its estimated cost during a particular time block. Time-of-use rates are usually divided into three or four time blocks per 24-hour period (on-peak, mid-peak, off-peak and sometimes super off-peak) and by seasons of the year (summer and winter). Real-time pricing differs from time-of-use rates in that it is based on actual (as opposed to forecast) prices that may fluctuate many times a day and are weather-sensitive, rather than varying with a fixed schedule.

TIP – See: *Transportation Improvement Program*.

Tippling Fee - A fee charged to customers by the operators of waste management facilities for the right of disposing waste at their sites

Top 10 Taxpayers - This measures total assessed valuation of the 10 largest taxpayers as a percentage of the total taxable assessed valuation of the jurisdiction.

Total Operating Revenues - All revenues except for other financing sources and cash balance forward.

Total Quality Management (TQM) - A work culture that more fully utilizes the skills and abilities of coworkers to approach problems and new tasks under improved systems that encourage communication, cooperation, and innovation.

TQM – See: *Total Quality Management*.

Traffic Calming - Techniques intended to reduce the negative impacts of motor vehicles on neighborhoods by reducing vehicle speeds and by providing safe spaces for pedestrians and cyclists.

Transit Corridor – A broad geographic band that follows a general directional flow of travel connecting major origins and destinations of trips and which may contain a number of streets, highways and transit routes.

Transportation - A major expenditure category used to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians and for beautification of highways.

Transportation Fund – A special revenue fund established to account for various transportation-restricted revenues such as the Local Options Gas Tax and the restricted portion of the State Revenue Sharing revenue.

Transportation Improvement Program (TIP) - A five year transportation work program combining plans from the state, county, and city levels of government. The TIP is administered by the local MPO.

Transfers - Monies shifted from one fund into another; listed, therefore, as an expenditure in the former and as a revenue in the latter. (Also see: *Budget Transfers*).

Transit-Oriented Development - A form of development that emphasizes alternative forms of transportation other than the automobile - such as walking, cycling, and mass transit - as part of its design. Transit-Oriented Development locates retail and office space around a transit stop. This activity center is located adjacent to a residential area with a variety of housing options such as apartments, townhouses, duplexes, and single family houses.

Treasuries – See: *Treasury Bill*.

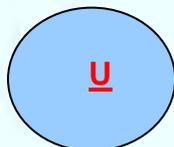
Treasury Bill – A non-interest-bearing obligation, fully guaranteed by the United States Government, payable to the bearer. Bills are sold on a discount basis so that the yield is the difference between the purchase price and the face value thereof.

TRIM – See: *Truth in Millage*.

Trust and Agency Funds - Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Trustee - A bank designated as the custodian of funds and official representative of bondholders. Trustees are appointed to insure compliance with the trust indenture and represents bondholders to enforce their contract with the issuer.

Truth in Millage (TRIM) - Term used in state law (F.S. 200.065) to describe the procedure for levying ad valorem taxes (See: *Roll-Back Rate*).



UASI – (Pronounced: You-ah-Zee). See: *Urban Areas Security Initiative*.

UMSA – (Pronounced: Um-sah). See: *Unincorporated Municipal Service Area*.

Underwrite – To agree to buy an issue of securities on a given date at a specific price or to agree to buy unsubscribed securities of an Issue, thus assuming the liability of guaranteeing the Issuer the full anticipated proceeds.

Underwriter – The person, firm or institution who agrees to underwrite an issue of securities. (See: *Underwrite*).

Underwriting Spread – An amount representing the difference between the price at which securities are bought from the Issuer by the Underwriter and the price at which they are reoffered to the investor.

Undesignated Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and available for general appropriation.

Unencumbered Fund Balance – See: *Undesignated Fund Balance*.

Unfunded Liabilities – Unfunded liabilities are debts that will not be due for a comparatively long time (usually more than one year) and that no provisions have been made for their repayment or that portion of a long term obligation which cannot be paid when due based on a projection of current financial commitment levels. (Also See: *Liabilities, Current Liabilities and Long-Term Liabilities*).

Unfunded Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid, and for which the imposing party provides no financial assistance. (Also See: *Mandate*).

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years. (See GASB 45; OPEB)

Unincorporated Municipal Service Area (UMSA) - Any area of Miami-Dade County not within the corporate boundaries of a municipality. Established as a special taxing district by the County.

Unreserved Fund Balance – See: *Undesignated Fund Balance*.

Urban Areas Security Initiative (UASI) - A Federal program under the Department of Homeland Security, the UASI Program provides financial assistance to address the unique multi-disciplinary planning, operations, equipment, training, and exercise needs of high-threat, high-density urban areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

U.S. Green Building Council - A national non-profit that promotes green building practices, technologies, policies, and standards. It established LEED certification guidelines; the country's most commonly used rating system for green buildings. The council was founded in 1993 in Washington, D.C., and has chapters around the country. (Also see: *LEED*)

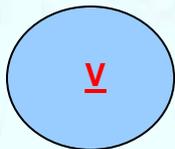
USEPA – See: *Environmental Protection Agency*.

User Fees/Charge – User fees and charges are Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

USHUD – See: *Housing and Urban Development*.

Utility Taxes – Municipal charges levied by the City on every purchase of a public service within its corporate

boundaries. Public service includes electricity, gas, fuel oil, water, and telephone services.



Vacancy Savings - Savings generated by not filling vacant positions, by not filling newly authorized positions, or by filling a vacant position at a lower grade or step.

Vacate - To make vacant or cease the use of and convey previously public right-of-way (streets, alleys) to the adjacent land user; transfer ownership.

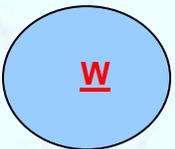
Value Engineering - Value engineering by an independent engineering review (design and construction) of construction projects in an effort to reduce overall project costs. The review normally examines alternative designs, materials and construction process without sacrificing design intent, quality, public safety, and regulations.

Variable Rate Bond - A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula.

Variable Interest Rate - The rate of interest on a Bond or Note which varies according to a formula set forth in the security. Variable interest rates are most often tied to the prime rate of a particular lending institution, the Consumer Price Index, Federal Funds rates or other money market measurements.

Variance - A modification of the specific regulations granted by the Board of Adjustment for the purpose of assuring that no property, because of special circumstances applicable to it, shall be deprived of privileges commonly enjoyed by other properties in the same vicinity and zone.

Very Low-Income - Households with incomes between 0 and 50 percent of the area wide median family income. Thresholds vary depending on the number of persons in the household.



Warrant (Finance) - A short-term debt financing mechanism used to fund a particular expenditure or set of expenditures in anticipation of a bond issue. Warrants are typically provided by local banks.

WASD - See: *Water/Sewer Services*

Water/Sewer Services - A physical environment expenditure used to account for the provision of water and sewer services. Water and sewer services are provided to the Miami Gardens' residents by Miami-Dade County Water & Sewer Department (WASD), and the cities of North Miami Beach and Opa-Locka.

Watershed - A relatively large area of land that drains water into a river, creek or into an aquifer (an underground

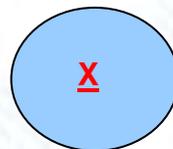
reservoir or lake). In Central Texas, water draining into an aquifer usually flows into recharge features such as caves or fractures in the ground.

Windows - A Microsoft program used to create and edit text and graphics in letters, reports, Web pages, or e-mail messages.

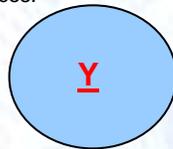
Working Capital Reserve - Budgeted funds with no particular commitment as to expenditures. Provides operating flexibility during the budget year to meet unexpected needs or requirements. (Also see: *Contingency*).

Workload Indicators - Measure of the output of a department or other operating entity. They may consist of transactions, products, events, services or persons served.

Working Capital Reserve - A line item in the operating budget of unencumbered funds that can be used as necessary during the fiscal year to meet unexpended expenses or to take advantage of unexpected opportunities.



Xeriscape - The practice of conserving water and energy through landscaping design that limits lawn areas, irrigates efficiently, improves soils, uses mulches, chooses low water use plants, and employs other good maintenance practices.



Year-End - This term means as of September 30th (end of the fiscal year).

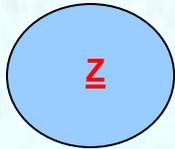
Year-End Closing - The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

Yellow Book - An informal name for the U.S. General Accounting Office's 1988 publication, "Government Auditing Standards."

Yield - In general, the yield is the amount of current income provided by an investment. For stocks, the yield is calculated by dividing the total of the annual dividends by the current price. For bonds, the yield is calculated by dividing the annual interest by the current price. The yield is distinguished from the return, which includes price appreciation or depreciation.

Yield-to-maturity - Return available taking into account the interest rate, length of time to maturity, and price paid. It is assumed that the coupon reinvestment rate for the life of the bonds will be the same as the yield-to-maturity.

YTD - Year-to-Date.



Zero-Based Budgeting - In *government*: the approach of justifying the budget and its program for each year or two, instead of studying funding increases or decreases in the programs separately as the need arises; (2) In *accounting and budgeting*: a financial management technique to redirect funds from lower-priority current programs to higher ones to pinpoint opportunities for improved efficiency and effectiveness, to reduce budgets while raising operating performance, and to improve profitability. (Also See: *Incremental Budget, Line-Item Budget and Program Budget*).

Zero-Coupon Bond - This type of bond makes no periodic interest payments but instead is sold at a steep discount from its face value. Bondholders receive the face value of their bonds when they mature.

Zoning – The partitioning of a city, borough, township or County by ordinance into sections reserved for different land use purposes (i.e. residential, commercial, industrial).



ORDINANCE NO. 2013-19-307

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, APPROVING AND ADOPTING THE CITY'S BUDGET FOR THE 2013-2014 FISCAL YEAR; PROVIDING FOR THE EXPENDITURE OF FUNDS; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR INTERFUND TRANSFERS; PROVIDING FOR AUTOMATIC AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 4.5 of the City of Miami Gardens (the "City") Charter, the City Council is required to adopt an annual budget for the City, and

WHEREAS, the City Manager has prepared a tentative budget book, a copy of which is attached and made a part hereto, that details proposed city expenditures and organizational arrangements for Fiscal Year 2013-2014, and

WHEREAS, the proposed Fiscal Year 2013-2014 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 2013-2014, so that the business of the City may be conducted on a balanced budget, and

WHEREAS, the City Council has also determined the amount necessary to be raised by ad valorem taxes and other taxes or special assessments upon all of the property, real and personal, within the corporate limits of the City of Miami Gardens, and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, will be held by the City on Wednesday, September 11, 2013 at 6:00 p.m., and Wednesday, September 25, 2013, 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, 2013, and ending September 30, 2014:

| | |
|---|----------------------|
| FOR GENERAL FUND ACTIVITIES (INCLUDING INTERFUND TRANSFERS & RESERVES) | \$76,696,569 |
| FOR TRANSPORTATION FUND ACTIVITIES (INCLUDING INTERFUND TRANSFERS & RESERVES) | \$11,634,686 |
| DEVELOPMENT SERVICES FUND (INCLUDING INTERFUND TRANSFERS) | \$2,261,835 |
| CAPITAL PROJECTS FUND (INCLUDING INTERFUND TRANSFERS & RESERVES) | \$7,207,005 |
| SPECIAL REVENUE FUND (INCLUDING INTERFUND TRANSFERS & RESERVES) | \$1,262,438 |
| STORMWATER FUND (INCLUDING INTERFUND TRANSFERS & RESERVES) | \$4,737,928 |
| COMMUNITY DEVELOPMENT BLOCK GRANT (INCLUDING INTERFUND TRANSFERS) | \$1,014,829 |
| LAW ENFORCEMENT TRUST FUND (INCLUDING RESERVES) | \$22,830 |
| DEBT SERVICE FUND (INCLUDING RESERVES) | <u>\$23,988,393</u> |
| TOTAL OPERATING APPROPRIATIONS | <u>\$128,826,513</u> |

B. The following revenues will be available during Fiscal Year 2013-2014 to meet the foregoing appropriations:

GENERAL FUND

| | |
|--------------------------|---------------------|
| Fund Balance Forward | \$11,121,828 |
| Property Taxes | \$22,955,298 |
| Franchise Fees | \$4,560,000 |
| Utility Taxes | \$10,128,036 |
| Intergovernmental Rev. | \$10,463,046 |
| Fines & Forfeitures | \$5,163,871 |
| Public Safety | \$1,130,485 |
| Licenses, Fees & Permits | \$1,950,000 |
| Culture & Recreation | \$4,773,647 |
| Miscellaneous | \$1,790,000 |
| Grants & Loans | \$1,311,000 |
| Interfund Transfers | <u>\$1,349,358</u> |
| TOTAL GF REVENUES | \$76,696,569 |

TRANSPORTATION FUND

| | |
|--|---------------------|
| Fund Balance Forward | \$4,579,342 |
| Fuel Taxes | \$2,076,000 |
| Citizens Independent Transportation TR | \$3,689,793 |
| State Revenue Sharing | \$1,011,927 |
| Permits | \$50,790 |
| Miscellaneous | \$46,576 |
| Interfund Transfers | \$180,258 |
| TOTAL TF REVENUES | \$11,634,686 |

DEVELOPMENT SERVICES FUND

| | |
|---------------------------|--------------------|
| Fund Balance Forward | \$0 |
| Planning & Zoning Fees | \$450,000 |
| Building Permits | \$1,638,500 |
| Miscellaneous | \$173,335 |
| TOTAL DSF REVENUES | \$2,261,835 |

CAPITAL PROJECT FUND

| | |
|---------------------------|--------------------|
| Fund Balance Forward | \$851,180 |
| Intergovernmental | \$1,151,124 |
| Loans | \$0 |
| Miscellaneous | \$0 |
| Interfund Transfers | \$5,204,701 |
| TOTAL CPF REVENUES | \$7,207,005 |

SPECIAL REVENUE FUND

| | |
|---------------------------|--------------------|
| Fund Balance Forward | \$1,197,238 |
| L.E.T.T.F | \$28,000 |
| Impact Fees | \$37,000 |
| Miscellaneous | \$200 |
| TOTAL SRF REVENUES | \$1,262,438 |

STORMWATER FUND

| | |
|---------------------------|--------------------|
| Fund Balance Forward | \$1,203,379 |
| Permits | \$40,000 |
| Utility Fees | \$3,489,549 |
| Miscellaneous | \$5,000 |
| TOTAL SWF REVENUES | \$4,737,928 |

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

| | |
|----------------------------|--------------------|
| Fund Balance Forward | \$0 |
| Grants | \$1,014,829 |
| TOTAL CDBG REVENUES | \$1,014,829 |

LAW ENFORCEMENT TRUST FUND

| | |
|----------------------------|-----------------|
| Fund Balance Forward | \$22,830 |
| Miscellaneous | \$0 |
| TOTAL LETF REVENUES | \$22,830 |

DEBT SERVICE FUND

| | |
|---------------------------|---------------------|
| Fund Balance Forward | \$1,473,086 |
| Bond Proceeds | \$13,770,000 |
| Interfund Transfers | \$8,745,307 |
| TOTAL DSF REVENUES | \$23,988,393 |

TOTAL OPERATING REVENUES \$128,826,513

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 2013-2014 budget and budget detail, which is attached hereto and made a part of this ordinance as if it were set forth here in full.

SECTION 4. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to make budgetary transfers, limited to line item allocations within a single fund, including apportioning budgets within funds to line items in the Chart of Accounts for the City. Said authority shall include the authority to correct inter-fund transfers and accounting allocations.

SECTION 5. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized and empowered to amend the budget on an as-needed basis in order to correct typographical errors or omissions that are purely scribes' errors.

SECTION 6. AUTHORIZATION TO THE CITY MANAGER: The City Manager is hereby authorized to appropriate unanticipated revenues as deemed necessary including to accept a grant or donation of funds or upon issuance of a bond or other municipal debt instrument.

SECTION 7. CARRYOVER OF FUNDS: Funds from the City's Fiscal Year 2012-2013 Budget not expended during Fiscal Year 2012-2013 shall be appropriated to the appropriate fund's budgeted working capital reserve for Fiscal Year 2013-2014. The budget shall also automatically re-appropriate any encumbrances and outstanding contracts carried forward from fiscal year 2012-13.

SECTION 8. REVENUE MANUAL: All fees shall be set as outlined in the FY 2013-2014 Revenue Manual which is included in the FY 2013-2014 Annual Operating Budget Document. This manual may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 9. FINANCIAL POLICIES: All policies included under "Financial Policies" in the FY 2013-2014 Annual Operating Budget Document is adopted and approved by Council. The policies may be amended from time to time during the fiscal year by City Council by resolution.

SECTION 10. INTERFUND TRANSFERS: The City Manager is authorized to effectuate all interfund transfers anticipated by this budget to include line items classified as "Transfers to," and "Transfers from" regardless of fund.

SECTION 11. INSTRUCTIONS TO THE CITY MANAGER: The City Manager is authorized to take all actions necessary to implement the terms and conditions of this Ordinance.

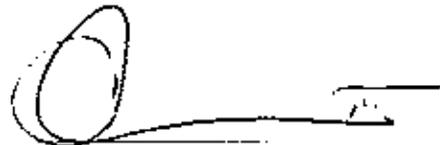
SECTION 12. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 13. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 14. EFFECTIVE DATE: This ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 11th DAY OF SEPTEMBER 2013.

ADOPTED AND PASSED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS MEETING HELD ON THE 25th DAY OF SEPTEMBER 2013.



Oliver Gilbert III, MAYOR

ATTEST:



RONETTA TAYLOR, CMC, CITY CLERK

Reviewed by: SONJA K. DICKENS, ESQ.
City Attorney

SPONSORED BY: Danny O. Crew, City Manager

1st READING MOVED BY: Councilman Williams

1st READING SECONDED BY: Vice Mayor Davis & Councilwoman Odom

1st VOTE: 7-0

| | | | | |
|-------------------------------|----------|-------|-----|------|
| Mayor Oliver Gilbert III | <u>X</u> | (Yes) | ___ | (No) |
| Vice-Mayor Lisa Davis | <u>X</u> | (Yes) | ___ | (No) |
| Councilwoman Lillie Q. Odom | <u>X</u> | (Yes) | ___ | (No) |
| Councilwoman Felicia Robinson | <u>X</u> | (Yes) | ___ | (No) |
| Councilman Rodney Harris | <u>X</u> | (Yes) | ___ | (No) |
| Councilman David Williams Jr. | <u>X</u> | (Yes) | ___ | (No) |
| Councilman Erhabor Ighodaro | <u>X</u> | (Yes) | ___ | (No) |

2nd READING MOVED BY: Councilman Williams

2nd READING SECONDED BY: Councilwoman Robinson

2nd READING VOTE: 7-0

| | | | | |
|-------------------------------|----------|-------|-----|------|
| Mayor Oliver Gilbert III | <u>X</u> | (Yes) | ___ | (No) |
| Vice-Mayor Lisa Davis | <u>X</u> | (Yes) | ___ | (No) |
| Councilwoman Lillie Q. Odom | <u>X</u> | (Yes) | ___ | (No) |
| Councilwoman Felicia Robinson | <u>X</u> | (Yes) | ___ | (No) |
| Councilman Rodney Harris | <u>X</u> | (Yes) | ___ | (No) |
| Councilman David Williams Jr. | <u>X</u> | (Yes) | ___ | (No) |
| Councilman Erhabor Ighodaro | <u>X</u> | (Yes) | ___ | (No) |



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| | |
|--|---|
| Year : 2013 | County : MIAMI-DADE |
| Principal Authority : CITY OF MIAMI GARDENS | Taxing Authority : CITY OF MIAMI GARDENS |

SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | |
|---|--|---|--|-----------------|
| 1. | Current year taxable value of real property for operating purposes | \$ | 2,974,758,884 | (1) |
| 2. | Current year taxable value of personal property for operating purposes | \$ | 349,411,610 | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | \$ | 110,299 | (3) |
| 4. | Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i> | \$ | 3,324,280,793 | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | \$ | 9,131,722 | (5) |
| 6. | Current year adjusted taxable value <i>(Line 4 minus Line 5)</i> | \$ | 3,315,149,071 | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | \$ | 3,226,589,576 | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number 0 (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number 0 (9) |
| Property Appraiser Certification | | I certify the taxable values above are correct to the best of my knowledge. | | |
| SIGN HERE | Signature of Property Appraiser : | | Date : | |
| | Electronically Certified by Property Appraiser | | 7/1/2013 4:03 PM | |

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | | |
|-----|--|----|---------------|------------------|
| 10. | Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i> | | 6.3620 | per \$1,000 (10) |
| 11. | Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i> | \$ | 20,527,563 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i> | \$ | 0 | (12) |
| 13. | Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i> | \$ | 20,527,563 | (13) |
| 14. | Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i> | \$ | 0 | (14) |
| 15. | Adjusted current year taxable value <i>(Line 6 minus Line 14)</i> | \$ | 3,315,149,071 | (15) |
| 16. | Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i> | | 6.1920 | per \$1000 (16) |
| 17. | Current year proposed operating millage rate | | 6.9363 | per \$1000 (17) |
| 18. | Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i> | \$ | 23,058,209 | (18) |

| | | | | |
|-----|--|---|--|------|
| 19. | TYPE of principal authority (check one) | <input type="checkbox"/> County | <input type="checkbox"/> Independent Special District | (19) |
| | | <input checked="" type="checkbox"/> Municipality | <input type="checkbox"/> Water Management District | |
| 20. | Applicable taxing authority (check one) | <input checked="" type="checkbox"/> Principal Authority | <input type="checkbox"/> Dependent Special District | (20) |
| | | <input type="checkbox"/> MSTU | <input type="checkbox"/> Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | (21) |

| | | |
|--|---|------------------------------------|
| DEPENDENT SPECIAL DISTRICTS AND MSTUs |  | STOP HERE - SIGN AND SUBMIT |
|--|---|------------------------------------|

| | | | | |
|-----|--|----|--------------------|------|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i> | \$ | 20,527,563 | (22) |
| 23. | Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i> | | 6.1920 per \$1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i> | \$ | 20,583,947 | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i> | \$ | 23,058,209 | (25) |
| 26. | Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i> | | 6.9363 per \$1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i> | | 12.02 % | (27) |

| | | | |
|------------------------------------|---------------------|-------------------|--|
| First public budget hearing | Date : 9/11/2013 | Time : 6:00 PM | Place : 1515 NW 167 Street, Suite 200, Bldg. 5, City of Miami Gardens, FL 33169 |
|------------------------------------|---------------------|-------------------|--|

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|---|---|--|---|-----------------------------|----------------------------|
| S I G N H E R E | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | | |
| | Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority | | | Date : 7/25/2013 7:25 AM | |
| | Title : DANNY CREW, CITY MGR | | Contact Name and Contact Title : PATRICIA VARNEY, FINANCE DIRECTOR | | |
| | Mailing Address : 1515 NW 167 Street | | Physical Address : 1515 NW 167TH ST, BLDG 5, STE 200 | | |
| | City, State, Zip : MIAMI GARDENS, FL 33169 | | Phone Number : 3056228000 | | Fax Number : 3056228001 |