



City of Miami Gardens, Florida

Annual Operating Budget

THE NEW MUNICIPAL COMPLEX

GROUND
BREAKING

CELEBRATION
JULY 12TH

2012

Proposed

L.E.E.D. Platinum

[Leadership in Environmental and Engineering Design]

U.S. Green Building Council



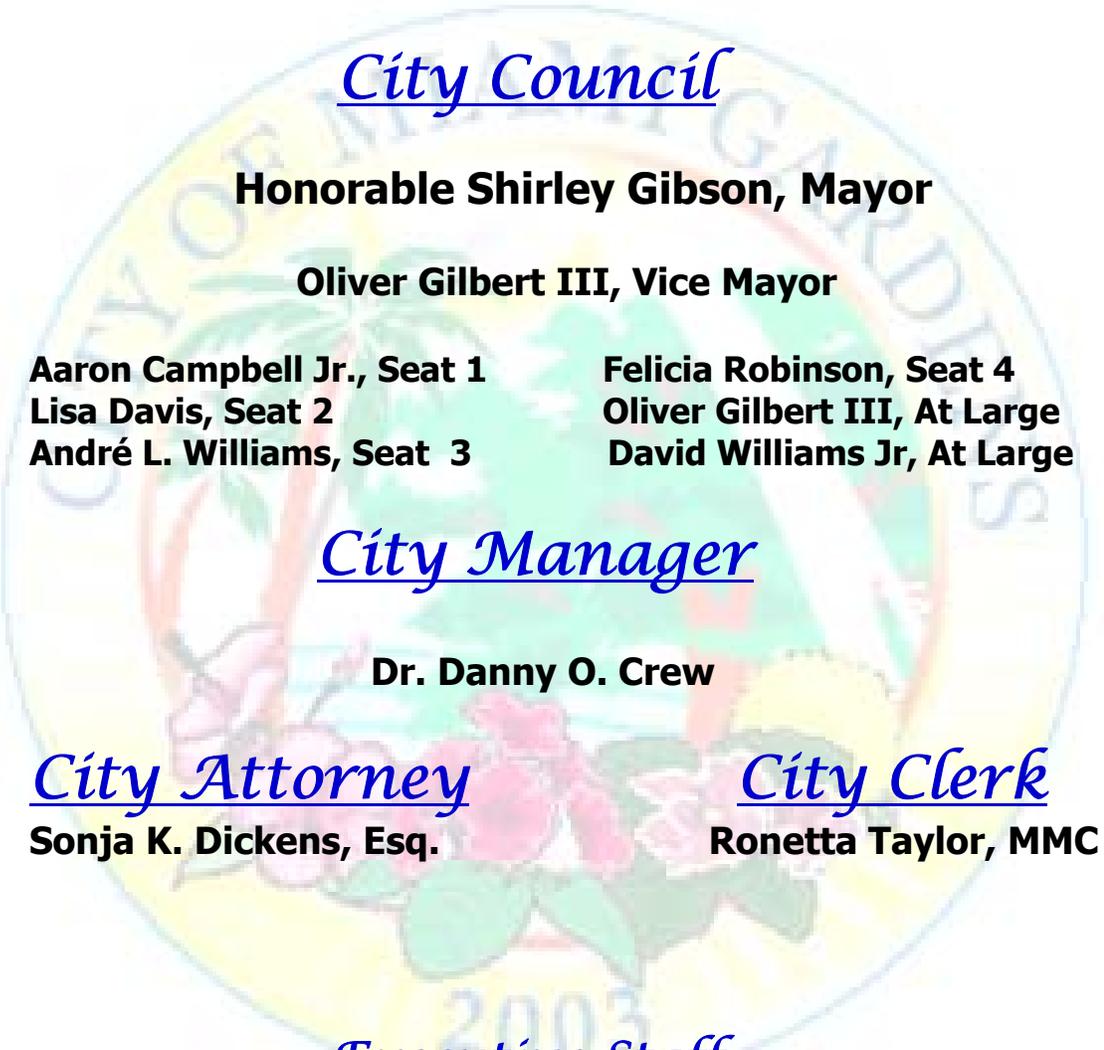
FY 2012 - FY 2013



COVER: FY-2012 saw the official groundbreaking of the City new [and first] City Hall and Police Headquarters building. Although it has only been 8 ½ years since the City incorporated, the City successfully negotiated the N.Y. bond market with a \$55 million certificate of participation construction bond issue, and received an A+ rating in the process.

The new complex includes a City Hall structure (70,000 sq. ft), a new Police Headquarters [68,000 sq. ft], a dedicated City Council Chambers building [7,000 sq. ft], a separate mechanical building and a 4-story parking structure. The entire complex has been designed to the L.E.E.D. Platinum standard of design and sustainability. Upon certification at completion, it will be the world's largest Platinum L.E.E.D. City Hall complex, and should serve the city's needs well into the 21st century.

Groundbreaking took place on July 12, 2012, and occupancy is expected by September, 2013.



City Council

Honorable Shirley Gibson, Mayor

Oliver Gilbert III, Vice Mayor

Aaron Campbell Jr., Seat 1

Felicia Robinson, Seat 4

Lisa Davis, Seat 2

Oliver Gilbert III, At Large

André L. Williams, Seat 3

David Williams Jr, At Large

City Manager

Dr. Danny O. Crew

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Sonja K. Dickens, Esq.

City Clerk

Ronetta Taylor, MMC

Executive Staff

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

City of Miami Gardens, Florida

Vision Statement

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

Mission Statement

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

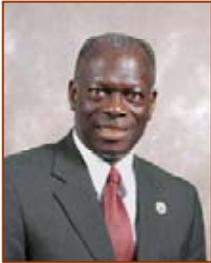
**City of Miami Gardens
Florida**

For the Fiscal Year Beginning

October 1, 2011

President

Mayor and City Council



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City of Miami Gardens

Office of
The City Manager

CITY MANAGER'S PRELIMINARY BUDGET MESSAGE FOR FY 2012-2013

Dear Mayor and City Council:

Presented herein is Miami Garden's FY 2012-2013 proposed annual budget. FY-2012 was definitely a difficult challenge: The continuing story of an economy in decline certainly weighed heavily on our operations. The loss of over 100 employee positions over the past three years coupled with the lack of discretionary financial resources have both contributed to a holding action on most of our departments. FY-2013 offers a glimmer of hope that we are emerging from these dark days and beginning to see hope in moving forward in addressing our resident's needs.

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-2013 Budget Process and the Principal Financial Challenges and Issues Facing the City

Miami Gardens faces the usual municipal challenges found in most 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 33+% reduction in serious, Part I offenses. 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 the 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. The chart below was compiled from Florida Department of Law Enforcement statistics for the past three years (2009-2011). Its results will surprise many: Table #1:

Comparison of Serious Crime Rates for Selected Dade and Broward Cities
Crime Rate per 1000 Residents
(3-Year Average)*

City	Population	Homicide	Sexual Battery	Robbery	Aggravated Assault	Burglary	Larceny	Auto Theft	Total Crimes	Overall Crime Rate	City Rank
Opa Locka	15,369	0.37	0.39	8.26	17.50	33.27	39.41	9.30	1688	110	1
Miami Beach	91,001	0.07	0.44	4.19	5.04	13.08	78.25	6.72	9808	108	2
North Miami	58,533	0.14	0.49	4.65	5.35	14.59	37.44	5.62	3996	68	3
Ft. Lauderdale	175,478	0.06	0.42	3.96	3.93	16.81	37.43	3.65	11627	66	4
Miami	415,509	0.16	0.17	4.77	6.70	11.71	34.19	6.16	26543	64	5
Pompano	99,354	0.07	0.50	3.54	5.75	11.46	37.17	3.67	6175	62.2	6
Miami Gardens	108,873	0.21	0.22	3.41	5.73	13.68	32.78	5.70	6722	61.7	7
Coral Gables	46,012	0.03	0.08	0.74	1.22	8.88	35.30	1.83	2212	48	8
Miramar	116,181	0.06	0.31	1.54	2.62	9.36	18.06	2.56	4009	35	9
Coral Springs	125,403	0.01	0.04	0.69	1.48	4.49	17.68	1.31	3224	26	10

Cities with a higher Crime Rates than Miami Gardens =

* F.D.L.E. Data for 2009-2011

As is clearly demonstrated by the chart, Miami Gardens is nowhere near the top in violent crime in South Florida. Outside of this area, Miami Gardens has a lower crime rate than St. Petersburg or Orlando. This is information we need to disseminate to the public and new organizations.

FY-12 was the last year of a major stimulus grants that allowed us to hire nine additional officers for our community policing effort. For the FY-13 budget, we have allocated funds to begin to pay for these officers after the 3-year grant terminates.



For FY-12, unfortunately, the County property appraiser has once again reported a drop in the City's taxable value although the decline is the smallest in the past four years at 2.48%. Hopefully, this will mark the end of the decline and we will begin to rebound in positive territory for FY-14. This drop will impact the FY-13 budget. In July 2011, Property Appraiser estimated the City's preliminary taxable value for FY 2012 as \$3,467,200,467; however the final taxable value reported in July 2012 reflects only \$3,278,198,300, a decrease of 5.5%. Since the final value is \$3.278 million and the FY 2013 preliminary value is \$3.389 million, the roll-back rate becomes 6.3620 mills, and translates to a reduction of \$1.128 million in tax revenue under the current millage rate of 6.5616. In order to generate the same amount of tax revenue as budgeted in FY 2012, the millage rate will have to be 6.7125 mills. This budget however is balanced at the roll back rate of 6.3620 and utilizing \$946,437 from fund balance.

A bright spot in FY-12 was the settlement of the City's lawsuit with Miami-Dade County over the C.I.T.T. funds (Citizens Independent Transportation Trust). As you know, Miami Gardens was one of three out of 34 cities in the County not receiving these tax dollars even though our residents paid the tax. In May, the City settled for a one-time payment of \$10.2 million and inclusion in the distribution formula for future allocations of the tax.

While a significant portion of these funds had to be allocated for future transportation projects, \$6.8 million was able to be allocated to the General Fund to reimburse it for eight years worth of transportation-related expenditures. Because this is a one-time payment, none of these funds were allocated for operational expenditures; instead, they were designated for either the City's emergency reserve or for paying off several old bond issues (with the added benefit of reducing General Fund debt service requirements). 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	Estimated	Estimated
	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Year-End Reverted Funds	\$403,885	(\$2,766,736)	(\$1,147,238)	(\$156,840)	\$300,000
Re-Appropriated Fund Balance					(\$946,437)
One time Tax Increase	\$0	\$0	\$0	\$1,500,000	\$0
CITT Allocation to Emergency Reserve	\$0	\$0	\$0	\$3,224,314	\$0
Total Unencumbered Funds in the Reserve	\$9,214,386	\$6,447,650	\$5,300,412	\$9,867,886	\$9,221,449
Total General Fund Expenses	\$56,467,792	\$56,266,009	\$53,043,518	\$51,538,193	\$57,580,675
% Emergency Reserve	16.32%	11.46%	9.99%	19.15%	16.01%

Another aspect of the budget reflective of the FY-11 and FY-12 budgets was staff furloughs. These unpleasant but necessary days-off without pay were key to the City surviving the worst of the economic downturn in its history. All employees deserve a hardy thanks for their sacrifice. I am pleased to say that the FY-13 budget does not include any furlough days. While we have not recovered enough to reinstate all of the

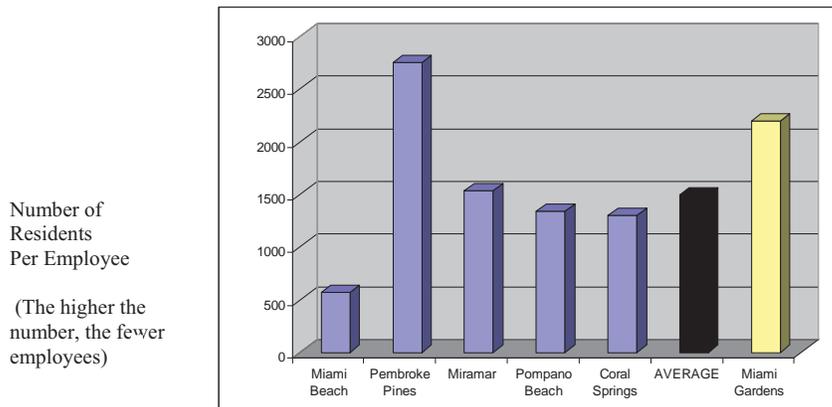
pay impacts that were imposed (Cost-of-Living Increases, Deferred Compensation Match and Merit Pay), we are beginning to see positive movement. The FY-13 budget does however, include a number of cuts in departmental budgets. These were necessary in order to balance as revenues are still lagging. It is anticipated that if revenues exceed our projections over the coming year, that many of these items and positions can be reinstated to the budget. These cuts include:

Table #3: FY-13 Budget Cuts

Action	Savings/Revenue
Building Department Software for increased Web Access	\$ 700,000
Elimination of Deputy City Manager Position	\$ 183,700
Elimination of I.T. Support Technician	\$ 64,350
Elimination of Police Captain Position	\$ 196,275
Elimination of 1 Coordinator in Media and Events	\$ 40,000
Elimination of Code & Building Compliance Director	\$ 124,500
Elimination of 1.5 FTE Community Development Positions	\$ 98,170
Elimination of 2 Code Officers (grant funded)	\$ 108,102
TOTAL SAVINGS	\$ 1,515,097

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-13, we also have had to add other positions to meet basic needs. These new positions include:

Table #4: FY-13 Budget Additions

City Hall Inspector (Temporary)	\$ 105,500
CITT Project Inspector	\$ 76,095
Contracts Administrator	\$ 119,600
2 Stormwater Workers	\$ 87,915
10 Police Officers (Cops Grant newly awarded)	\$ 845,290
TOTAL COSTS	\$1,234,790

The City's FY 2012-2013 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.

This budget as proposed was balanced at 6.3620. The proposed budget is based on a level of service comparable to FY-12 with additional 10 police officers, partially funded by Federal COPs grant. However, the City still has to provide funding of approximately \$500,000 for the first year of the grant and this will increase to approximately \$800,000 in the third year of the grant.

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

Staff began the FY-2013 budget process unsure about a number of revenue impacts such as the legislature's changes on for telecommunication service tax (which will reduce the City's revenue). Also in FY 2012, due to lower fuel adjustment and one time rebate to consumers on electric franchise fee, the City received \$1.7 million less in revenue. The City distribution for FY 2013 will not be received until early August and based on staff conversation with the County; the revenue for FY-13 should remain approximately the same as what we received in FY 2012. This uncertainty has required us to use prudent judgment on budgeting expenditures, especially ones that are not one-time expenditures.

Bond Issues for FY-13

As indicated earlier, the City used \$3.3 million in C.I.T.T. reimbursement funds to retire five bond issues. However, we will need to issue a new equipment bond issue for FY-13. It has now been five years since we initiated our police department. As you may well know, these cars are driven hard and are now approaching 100,000 miles. We need to replace the vast majority of the vehicles. The budget proposes a \$3.27 million equipment bond for these vehicles and several other pieces of non-police equipment that have reached the end of their useful life (Parks mowers, reel mowers etc). The sale of the old police vehicles is expected to bring in over \$300,000 in revenue. In addition we also need to finance 10 additional police vehicles in the amount of \$400,000 for the Cops grant that the City was just awarded. Repayment for the 5-year bond is built into the FY-13 budget.

Also, later in FY-13, 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 bonds will not add any debt service

costs to the City as they are already being paid in the budget. Only the term of the bond will change.

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 in FY-2010 will continue to help clarify our goals and priorities for the coming year and for future years.^(CVS)

FY-13's most visible accomplishment will be is the 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 final completion will take place in August 2013. There are some budget implications for this project as the City will incur additional insurance cost, operating cost for electricity and water and debt service. As for the insurance, we are looking into perhaps self-insuring for the property damage coverage on the new complex. This will come to Council later in the fiscal year for consideration. As for the debt service costs, these were addressed when County paid off the bond issues with the C.I.T.T. reimbursement funds. There will be several additional employees needed to maintain the new complex and the sophisticated mechanical and photovoltaic systems involved. These will be addressed in the FY-14 budget.



Other planned initiatives that will begin in FY-13 include the installation of dozens of new bus shelters.^{(CDMP)(CVS)} under the A.A.R.A. stimulus grant program (with Miami-Dade County); possible renovations to the Old Archdiocese building for a dedicated senior health center,^{(CDMP)(CVS)(TMP)} the renovation of North Dade Optimist Park using grant funds^{(CDMP)(CVS)} and completion of Rolling Oaks Park if we are able to receive the final allocation of the County's G.O. Bond program. Keep Miami Gardens Beautiful will continue its re-canopy program through interlocal efforts with the County and State and using the unrestricted C.I.T.T. transportation funds we received.^{(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. This program continues for FY-13.

Major Revenues

In building a budget, we usually look at revenues first. This is what we currently know about FY-13 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-12 tax rate was 6.5616 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 \$189 million, or -5.45% compared to the FY 2012 preliminary taxable value we used to adopt the budget last year. Using the new June 1 taxable value, our roll back millage rate would be 6.3620 mills which would generate \$1.128 million less in taxes. This budget is balanced at the roll back rate of 6.3620.
- **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 the State Revenue Sharing, the General Fund expects to receive \$2,533,295 a slight increase of \$184,463 for FY-13. 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 were informed in June 2011 that due to onetime rebate adjustment and lower fuel rate charges, the City would receive \$2.97 million in electric franchise fees or a reduction of \$1.1 million. We were informed that the City should expect the same for FY 13. We have budgeted a slight increase to \$3.2 million 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 increase by \$691,778 or 6.7% from \$10,276,782 to \$10,968,560. The Communications Services Tax is collected by the State and remitted to the City monthly. This revenue is expected to be \$4,028,560 for FY-13 by the State.

- **Half-Cent Sales Tax:** The Half-Cent Sales Tax is levied as a percentage of the retail sales price on all goods and many services purchased in the private sector. For Miami-Dade County, the tax rate is 6½%. This tax is collected by the State of Florida and allocated to cities and counties by statutory formula based largely on population rather than point-of-sale. Based on the State estimates, the City of Miami Gardens expects to receive \$7,285,992 from this source in FY-13. This is approximately \$210,000 more than FY-12.
- **Other Local Revenues:** Locally derived revenues form a major component of our City budget. These revenues include business tax (occupational) licenses, alarm and landlord permits, certificates of use, parks and recreation fees, interest earnings, other operational revenues, and fines and forfeitures. Some of these revenues are collected by the County, while others are directly collected by the City.

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 \$10,431,707 or an increase of 8.2% over FY-12 budget. This increase is attributed to increase in revenue for Jazz in the Gardens due to FY 2012 ticket sales, traffic fines and sale of police vehicles that are due for replacement in FY 2013.

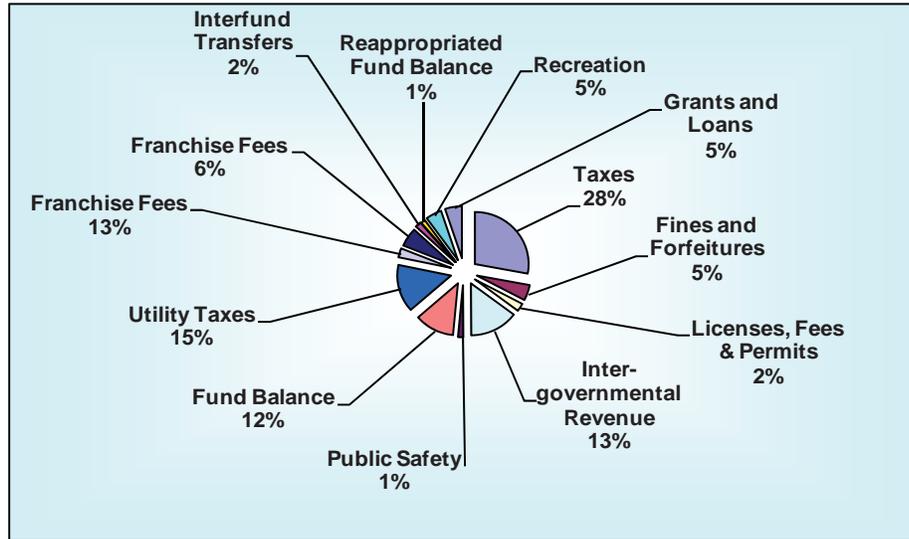
The above represent 92% of total General Fund Revenues. The remaining 8% of revenues include such items as internal service charges, and miscellaneous state and County-shared revenues, loan proceeds of approximately \$3.67 million for police vehicles and equipment, and \$946,437 of re-appropriated fund balance to balance FY 2013 budget.



New AmphiTheatre at the Betty T. Ferguson Complex was opened in October 2011.

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

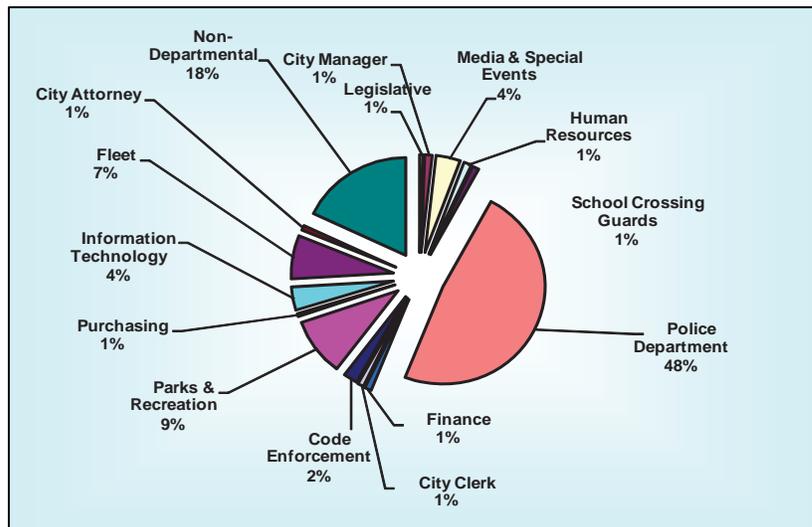
Chart #2: General Fund Revenues for FY-13



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 2013. Further, employees also have been taken furlough for the past year-and-a-half and for FY 2013, the budget is balanced at eliminating the imposition of furlough. 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 just awarded.

Chart #3: General Fund Expenditures for FY-13



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 12-13 Budget

The following areas involve major changes over the FY-13 budget.

- **Equipment.** We delayed the replacement of police vehicles in FY 2012 and are now at the point that it is not cost effective to continue maintaining 90 so vehicles. The FY-2013 budget proposes replacing those vehicles for approximately \$2.8 million. Besides vehicles, the City also has to replace the cameras in the police vehicles and purchase body cameras for the police officers (\$500,000) plus replacement of parks equipment of approximately \$40,000. All these purchases will be financed over a five year period. \$100,000 of the body camera cost will be paid for by Law Enforcement Trust Fund receipts (L.E.T.F.). Further, due to the recent award of the COPS grant, the City will have to purchase an additional 10 vehicles to equip the 10 additional officers in the amount of \$400,000.
- **Supplies.** Supplies, computers and other office-type expenses have been reduced for FY-13. They should still be adequate to carry out routine activities. In general, these categories are equal to or less than in FY-12 as a result of continued belt-tightening.
- **Personnel.** The budget provides for a net increase of seven positions to 551.5 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 12-13 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

In May 2012, the County has settled with the City our share of the County's Transportation sales tax revenue. This provided approximately \$3.5 million to the Transportation Fund to compensate the City for the past eight years. Beginning October 1st, the City will receive a normal allocation of approximately \$4.5 million funding every year. With this funding, the City can begin our resurfacing projects and repairs of bus shelters as well as look at establishing an in-City circulator bus.

As a result of the C.I.T.T. settlement, 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 will begin in October. 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 97.7% 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 \$1,571,305 in revenue for FY-13, nearly the same as FY-12 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 \$ 610,402 for FY-13.



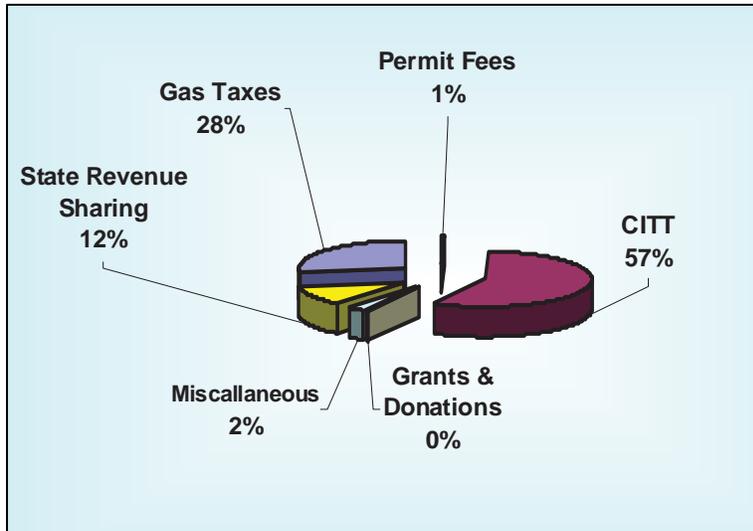
Proposed NW 7th Avenue (Under Construction)

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 \$919,472 for FY-13.

The fourth major revenue is the County's Transportation Surtax which the City will be receiving on a monthly basis in FY 2013. It is estimated to be approximately \$4.5 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-12 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



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.

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.

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 Planning & Zoning Services Division is divided into the Comprehensive Planning and Current Planning. The Comprehensive Planning Division was responsible for developing the City’s first Comprehensive Development Master Plan (CDMP) and for processing amendments to the Comprehensive Plan. In FY-07, the Department completed and received approval by the State for the CDMP. It also won a state planning award for innovation in land use. The Current Planning Division handles re-



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

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.

In creating the Department of Building and Code Compliance, a new director was hired to oversee these operations; however, due to the economy and especially its impact on the development, this position was eliminated and its duties assigned to the Building Official who now holds both titles.

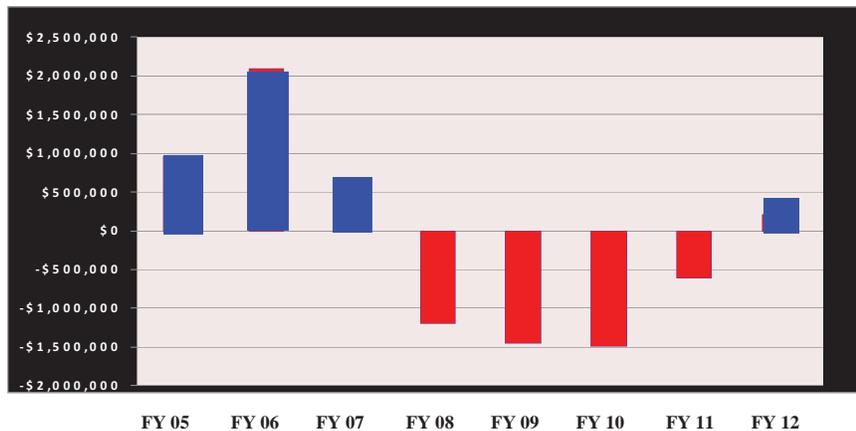


Starting FY 07-08 and still continuing today, growth in the City suffered a conspicuous downturn, following the national trend. One bright spot has been Coconut Cay which continues to experience slower but steady sales.

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 Fund ended FY-11 with a deficit of some \$650,000. This is on top of a \$1.49 million subsidy for FY-10, \$1.45 million for FY-09 and \$1.2 million in FY-08. (Chart #7 below) For FY 12, we project

the fund will recognize a surplus of \$214,321 which is attributed to the building permits for the City Hall project.

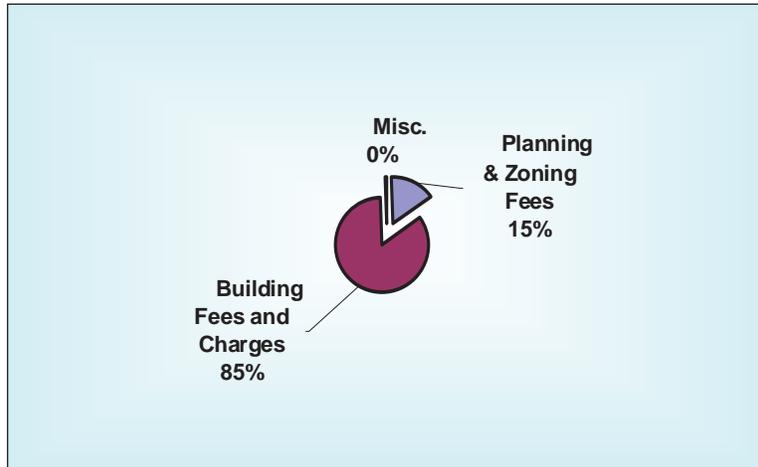
Chart #6 Deficit / Surplus in Development Services Fund



There are actually several pieces of good news in the above chart. First, there is a clear trend back to “normal”, though normal may never be like FY-06; Second, once the Fund begins to show a positive year-end balance, it can begin to repay the General Fund for its advances (subsidies).

Total budgeted revenues are \$2,511,122 which will be breakeven for FY-13.

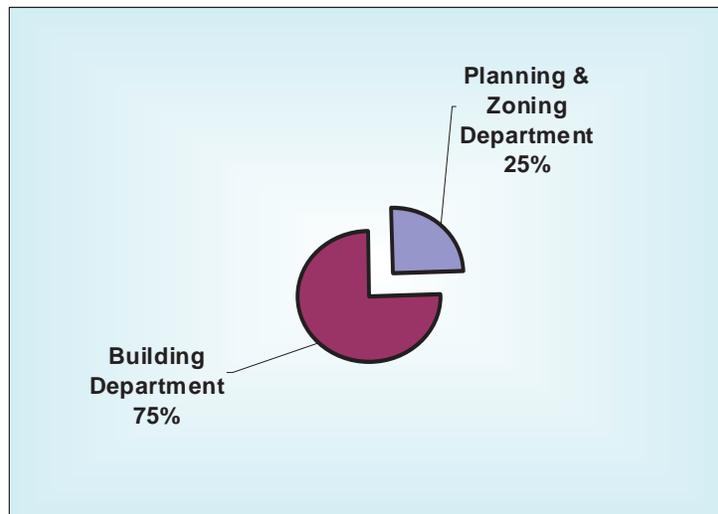
Chart #7 Development Services Fund Revenues by Percentage



Expenditures

Most expenditures in the Development Services Fund are salary related. Expenditures for the Fund are anticipated a slight increase of \$18,635 from \$2,492,487 to \$2,511,122 for FY-13 over FY-12.

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. Eleven (11) staff persons were hired in FY-08 to begin field operations. These employees operate through the Public Works Streets Division. For FY-13, the division has fourteen (14) employees, with 2 additional positions have been requested to start mid-year in order to carry out its responsibilities which include street cleaning, drainage basin cleaning, canal cleaning, and repair of existing drainage facilities.

The City has been successful in receiving a number of grants to supplement City funds for stormwater projects. A top priority for FY-13 will be to finish several earlier grant award projects. ^(TMP)



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

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.

Revenues

100% of the operating revenue for the Stormwater Utility comes from the Stormwater Utility Fee imposed on resident's utility bills. There are approximately 70,000 ERUs in Miami Gardens. Fees are expected to generate \$3,240,000 in revenue. This revenue is reduced by approximately \$110,000 due to the recent ruling by Third District Court of Appeals in *City of Key West v. Florida Keys Community College* which held that the City could not impose the charge on another sovereign government without a contract. The City was informed by Miami-Dade County Public Schools Board that they intended to cease paying stormwater fees due to this ruling.

Because of this loss of revenue and the City's difficulty in collecting the fee from households that are on well and septic tanks, the City is now looking at placing this charge on the property tax bills as allowed by state statutes. The actual fee would not change, only the method of assessment. This would eliminate the \$100,000+ annual charge to the City by the outside utility companies (City of North Miami Beach's Water Utility or by the County's Water & Sewer Department) for collecting our fee.

Expenditures

Expenditures in the Stormwater Utility involve operations (staff) and projects. For FY-13, the largest non-capital expenditure is for canal 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-13, it is anticipated that we will spend some of these funds on recreation capital needs and on police equipment for the new police headquarters.

CAPITAL PROJECTS FUND



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.

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-13 budget also includes a transfer of \$4,113,818 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-13 is the new government complex that includes a new City Hall, Police Headquarters and parking structure. It is being developed as a LEED® Platinum 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. In that the City has embarked on almost \$100 million worth of capital improvements in our seven years of existence, professional management for these projects was added in FY-09 to ensure timely completion and follow up on grant requirements and building quality. Many of the capital projects are multi-year projects.

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

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

A new Fund established in mid-year FY-2007 was the Community Development Block Grant Fund. The City is designated an entitlement city for the purposes of receiving Community Development Block Grant funds from USHUD. The City was notified by HUD that our allocation For FY-13 will be \$943,925, a 25.3% reduction from FY-12. Because of this, we were forced to eliminate 2 positions.



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

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

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 is felt throughout the balance of City operations. Dealing with this issue has been challenging to say the least, but we are now moving forward.

FY-12 marked the completion of projects on which we have worked for since the City's incorporation: new playgrounds in our parks, the completion of the NW 7th Avenue road reconstruction project, the 42nd Avenue bridge, the completion of construction of

the Amphitheatre 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-13 include completing construction and moving operations to the new City Hall complex, dealing with Legislative mandates and take-a-ways and finding sufficient funds to improve infrastructure will remain a key challenge.

Initiatives New For FY 2012-2013

Despite the setback caused by the recent recession, the future of the City of Miami Gardens continues to be full of promise and hope. Maintaining a moderate tax rate while providing the services needed and demanded by our residents is an important guiding principal in preparing our FY-13 budget. ^(CVS) This is good for our residents, and good for the future. This enables us to remain fiscally strong with the flexibility to deal with whatever challenges and opportunities that we may face in the future. The City's bond rating of A+ by Fitch Rating Agency supports this assessment.



The new Betty T Ferguson Recreation Center. It opened in September 2011 and has been running at capacity ever since. ^(PMP)

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

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 28% of your tax bill goes to the City of Miami Gardens; 72% 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* (FY-12)

City	Population	Tax Rate in Mills	Per Capita Tax Burden
Miami Beach	87,779	6.4539 mills	\$1,628
Miami	396,991	8.501 mills	\$650
North Miami	58,786	8.4135 mills	\$298
North Miami Beach	41,253	7.8616 mills	\$409
Hialeah	224,669	6.5400 mills	\$212
Miami Gardens	107,167	6.5616 mills	\$212

* FY 2012 Adopted Millage Rate

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.

Table #6 General Fund Debt to Taxable Assessed Value Ratio (Includes City Hall)

	Taxable Assessed Value	Bonded Debt	Debt Ratio
Miami Gardens	\$3,389,256,084	\$ 103,892,095	3.0 %

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 (FY-12 data)

City	Debt Per Capita	City	Debt Per Capita
Gainesville, Alachua County	\$8,226	Pembroke Pines, Broward County	\$2,515
Tallahassee, Leon County	\$5,636	Tampa, Hillsborough County	\$2,410
Port St. Lucie, St. Lucie County	\$4,853	Palm Bay, Brevard County	\$2,023
Orlando, Orange County	\$4,576	Miami, Miami-Dade County	\$1,763
West Palm Beach Palm Beach County	\$4,469	Miramar, Broward County	\$1,645
Fort Lauderdale, Broward County	\$3,170	St. Petersburg, Pinellas County	\$1,460
Jacksonville, Duval County	\$3,030	Cape Coral, Broward County	\$1,408
Hollywood, Broward County	\$2,921	Miami Gardens *	\$1,043
Clearwater, Pinellas County	\$2,524	Coral Springs city, Broward County	\$495

2010 City’s Financial Statement
 *Calculated based on FY 11 debt

Final Thoughts for FY-13

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

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

Respectfully Submitted,

Danny O. Crew

Dr. Danny O. Crew
City Manager

Users Guide to the FY 12-13 Preliminary Budget Document

The Budget

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

Table of Contents and Users Guide to the Budget

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

City Manager's Budget Message

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

Fund and Departmental Detail

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

In addition to the financial data, the section provides a brief narrative description of the duties and responsibilities of each department and Fund, a listing of major accomplishments for the preceding year, and goals for the coming year. Also provided is a staffing history for the department and an organizational chart. Finally, a millage equivalent has

been calculated for each department in order to give the reader a different perspective on the cost of running the various operations.

Appendices

1. FY 2012-2013 Revenue Manual

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

2. Glossary

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

3. Form 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 12-13 operating and capital budget. This ordinance also must be approved at two separate public hearings prior to adoption. The ordinance adopts the actual appropriations for each fund and established the rules for budget administration

City Overview

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

Miami Gardens is a solid, working and middle class community of unique diversity. It is the largest predominately African-American municipality in the State of Florida, and boasts

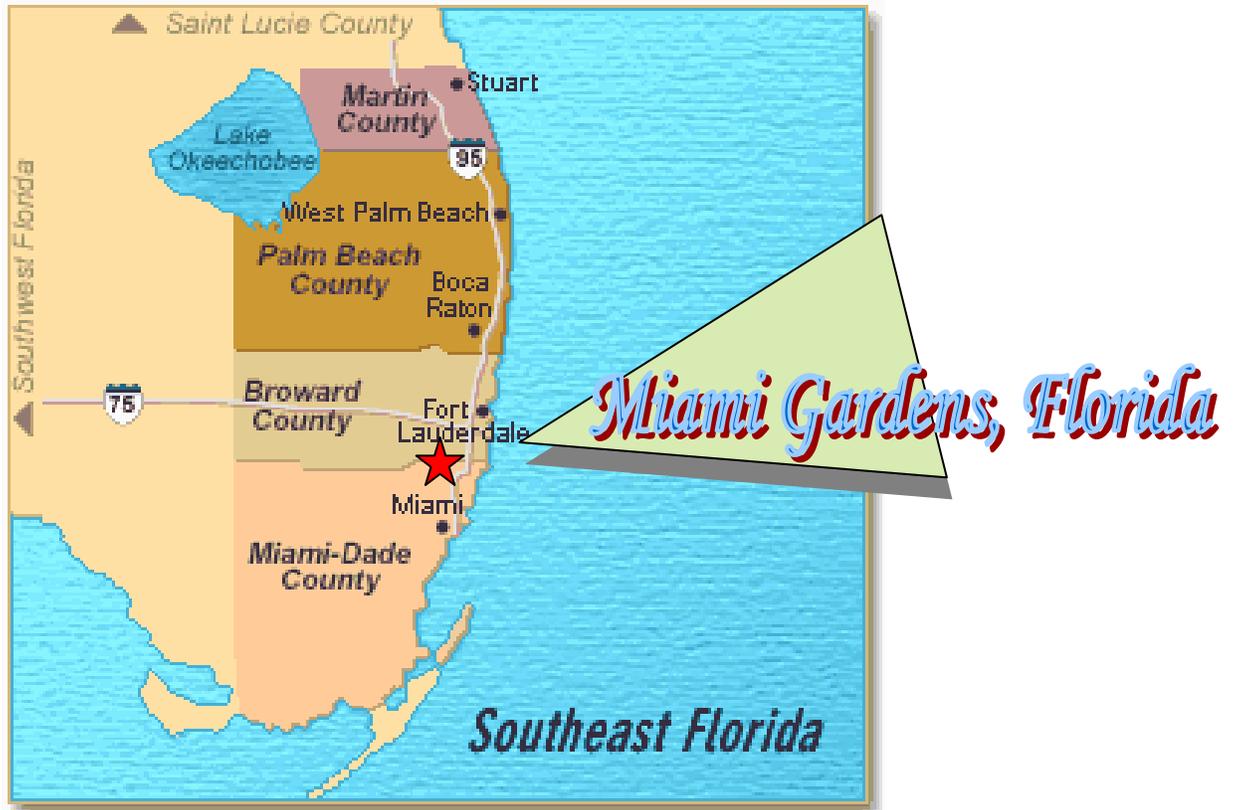


The arch at the entrance to the Sunshine International Business Park was built in 1964 and is 110' high. The City chose this highly identifiable landmark to be part of its official logo.

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

The City 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

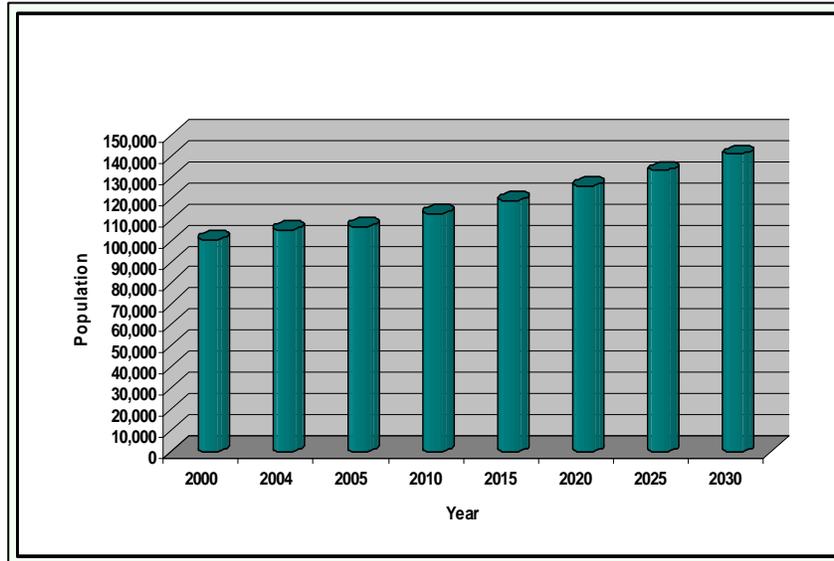
The future population of Miami Gardens was estimated using the shift-share approach and mathematical extrapolation method.

- 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.

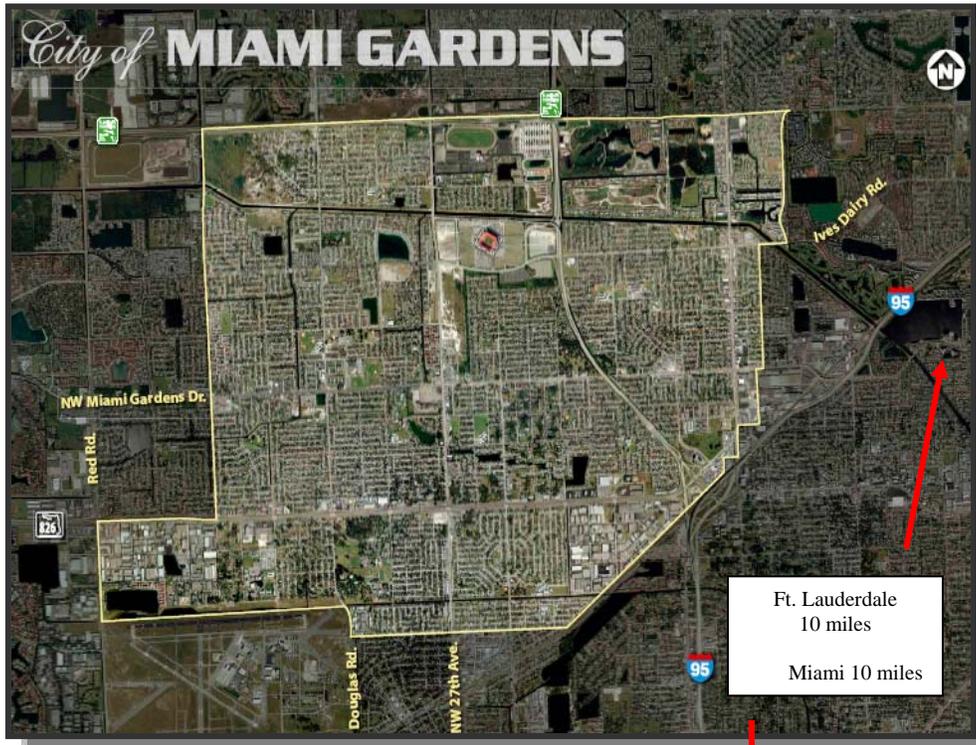
Table #9: Population Estimates & Projections - Miami Gardens
Per U.S. Census Data (2000- 2030)

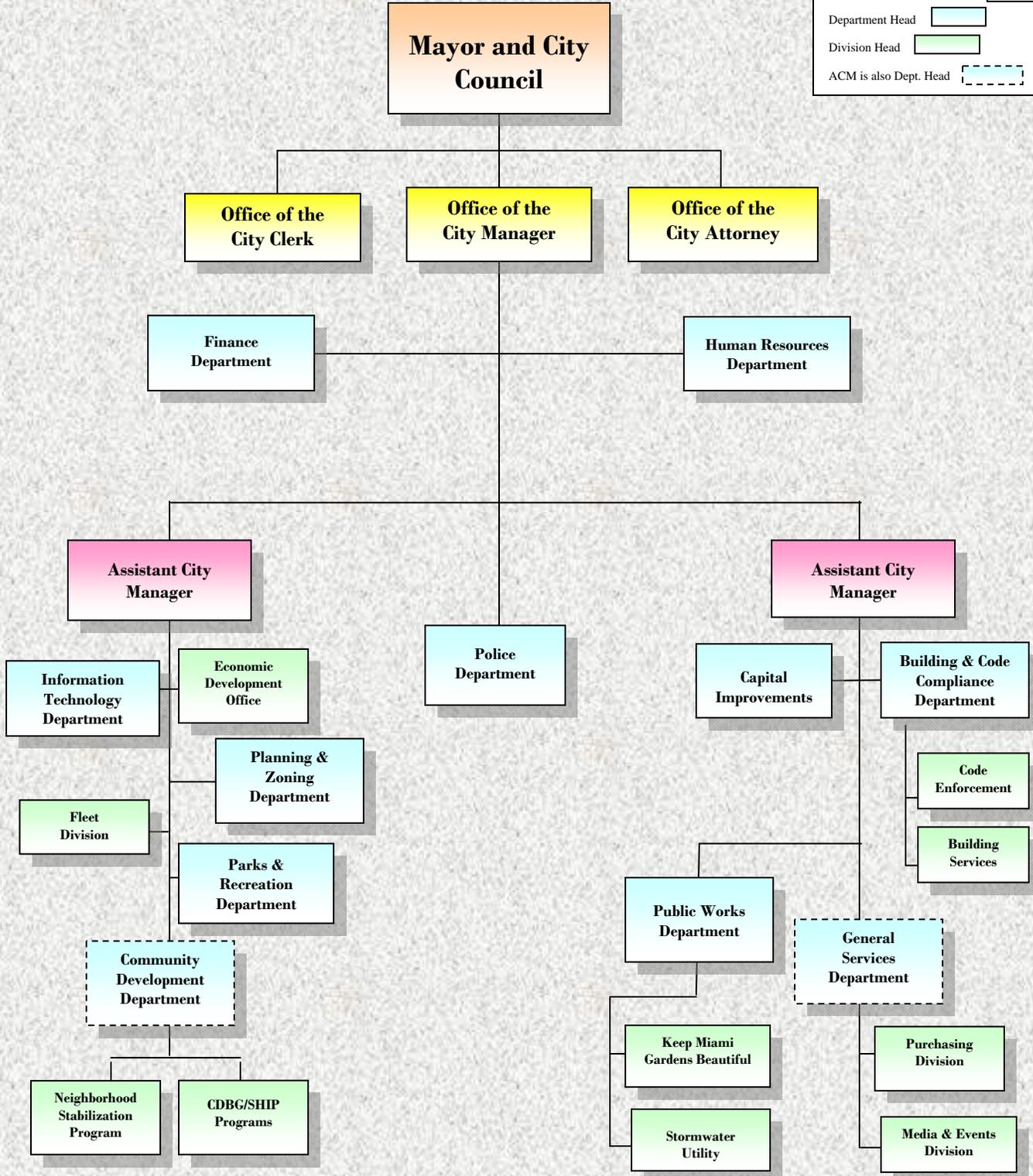
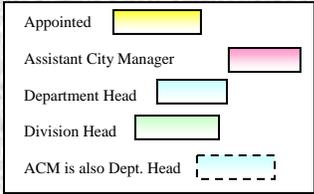
Year	Miami Gardens Population	Miami Gardens Estimated Growth Rate	Miami Gardens Actual Growth Rate
2000	100,809		
2004	105,414	4.57%	4.57%
2006	107,567	1.14%	2.05%
2007	109,200	1.50%	1.52%
2008	111,171	1.11%	1.81%
2012	107,167	-1.78%	-3.6%
2015	113,568	4.00%	
2020	118,111	4.00%	
2025	121,654	3.00%	
2030	125,304	3.00%	

Chart #10: Population Increase in Visual Format



Aerial Map of Miami Gardens





Miami Gardens' 2012 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 47, 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 12-13 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 2012. Prior to March, the City Manager and finance staff reviewed the GFOA comments from the prior year's budget and began developing the data necessary to address those comments and suggestions.

The Preparation Phase

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

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

The Review Phase

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

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

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

The Adoption Phase

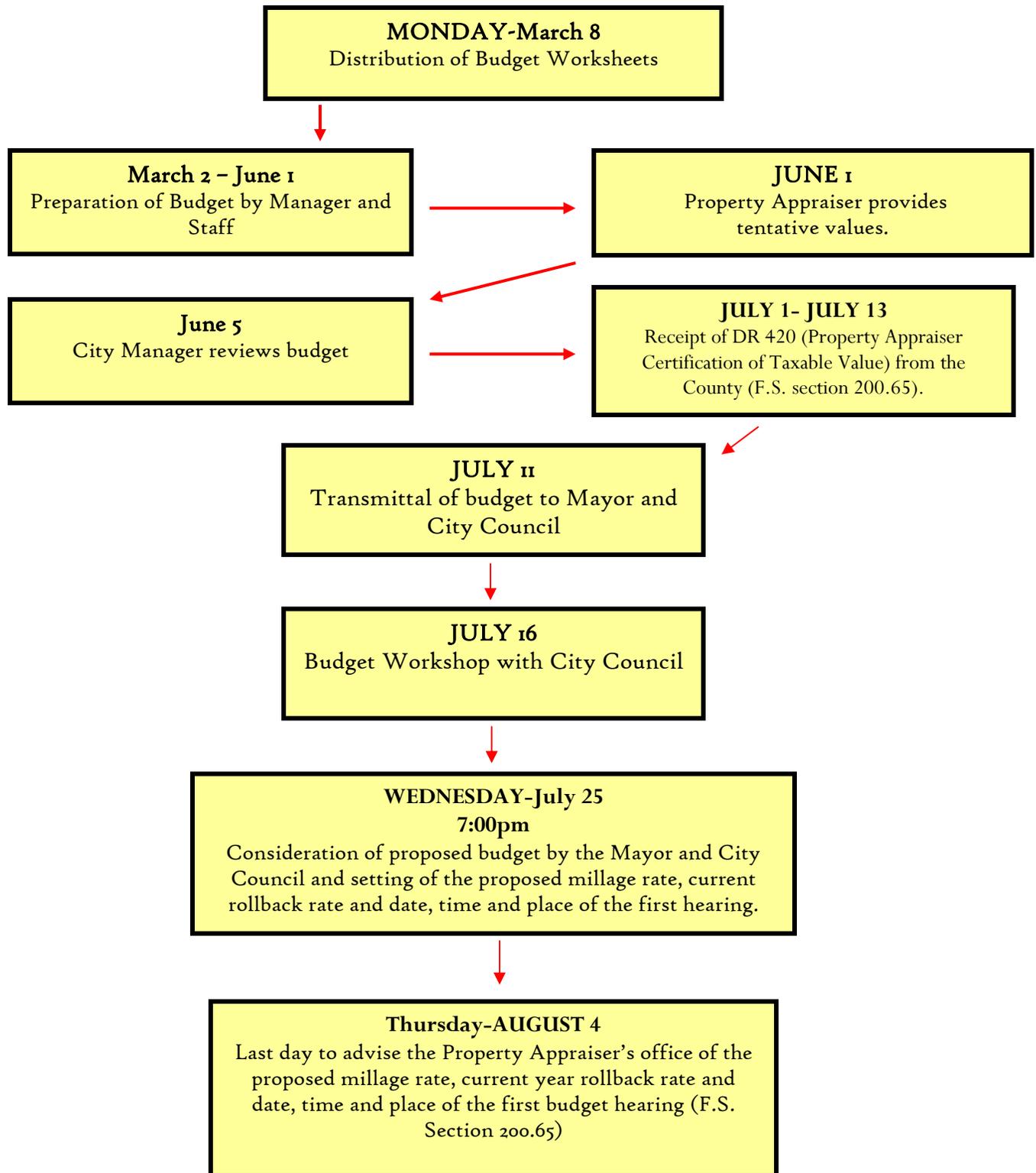
At their July 25th regular City Council meeting, a tentatively balanced budget is presented to the Council. At this meeting, which is open to the public, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of state statutes. The adopted rate is then the maximum 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 6.5616, or the current roll-back millage rate. State law requires that two formal public hearing be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The recommended dates are September 12th and September 26th.

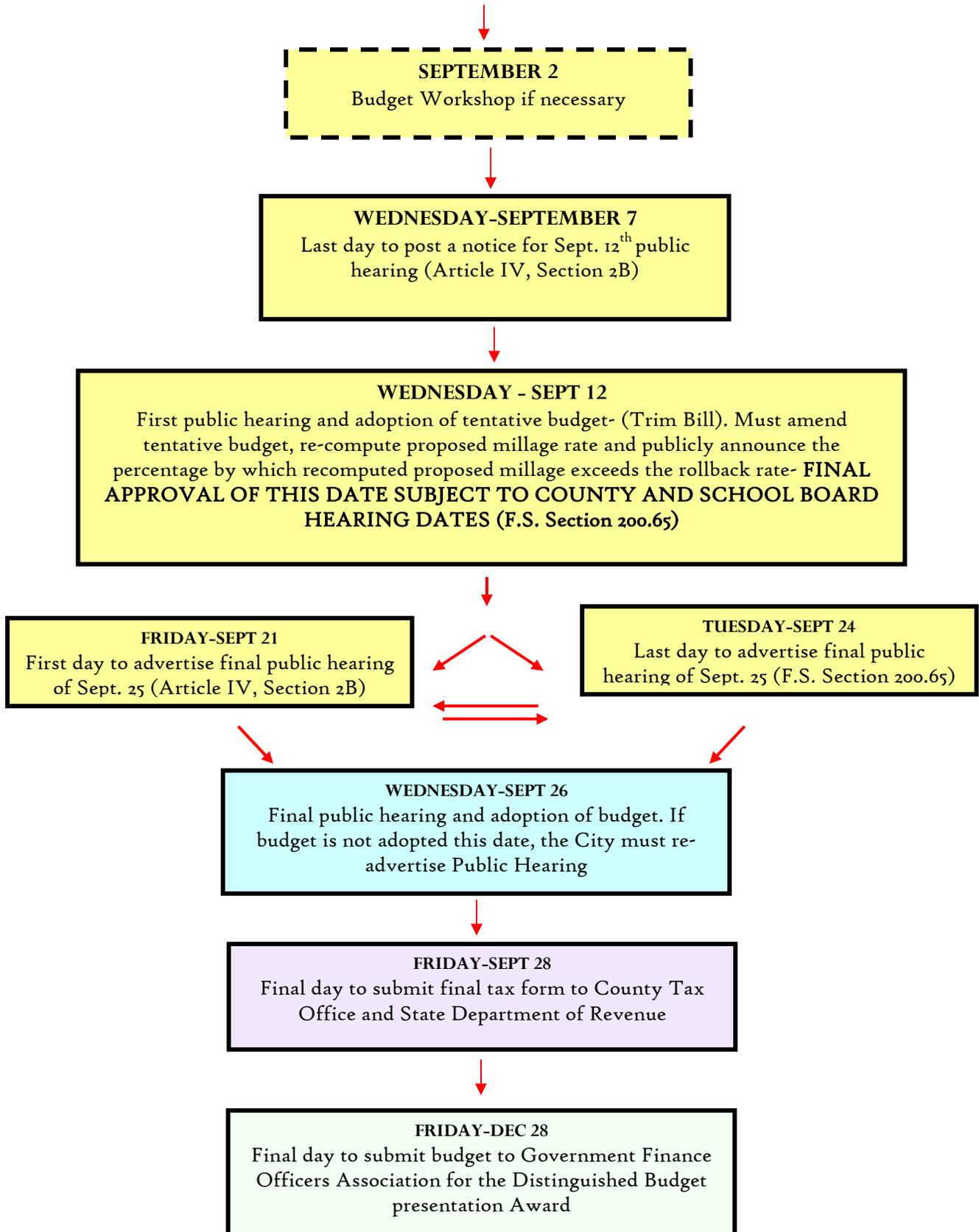
Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is recommended to be set for the evening of September 12, 2012. 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 26, 2012. 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 2012-2013 Budget Schedule



FY 2012/2013 Budget Schedule (Con't)



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. **State Housing Initiative Partnership Grant (SHIP) Fund (13)** – The State Housing Initiative Partnership Grant (SHIP) Fund is used to account for revenues and expenditures of the City’s SHIP Program.
 - C. **Community Development Block Grant (CDBG) Fund (14)** – The Community Development Block Grant Fund is used to account for revenues and expenditures of the City’s CDBG Department. The City is an entitlement community under the U.S. Department of housing and Urban Development (HUD).
 - D. **Development Services Fund (15)** – The Development Services Fund is the accounting entity for the City’s Building, Planning and Zoning Departments. The fund was established to capture a record of fees and expenses oriented toward the building and development industry to ensure that these service costs are largely recaptured by the users.
 - E. **Special Revenue Fund (16)** – The Special Revenue Fund is used to account for the proceeds from specific, earmarked revenues such as impact fees and donations.

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

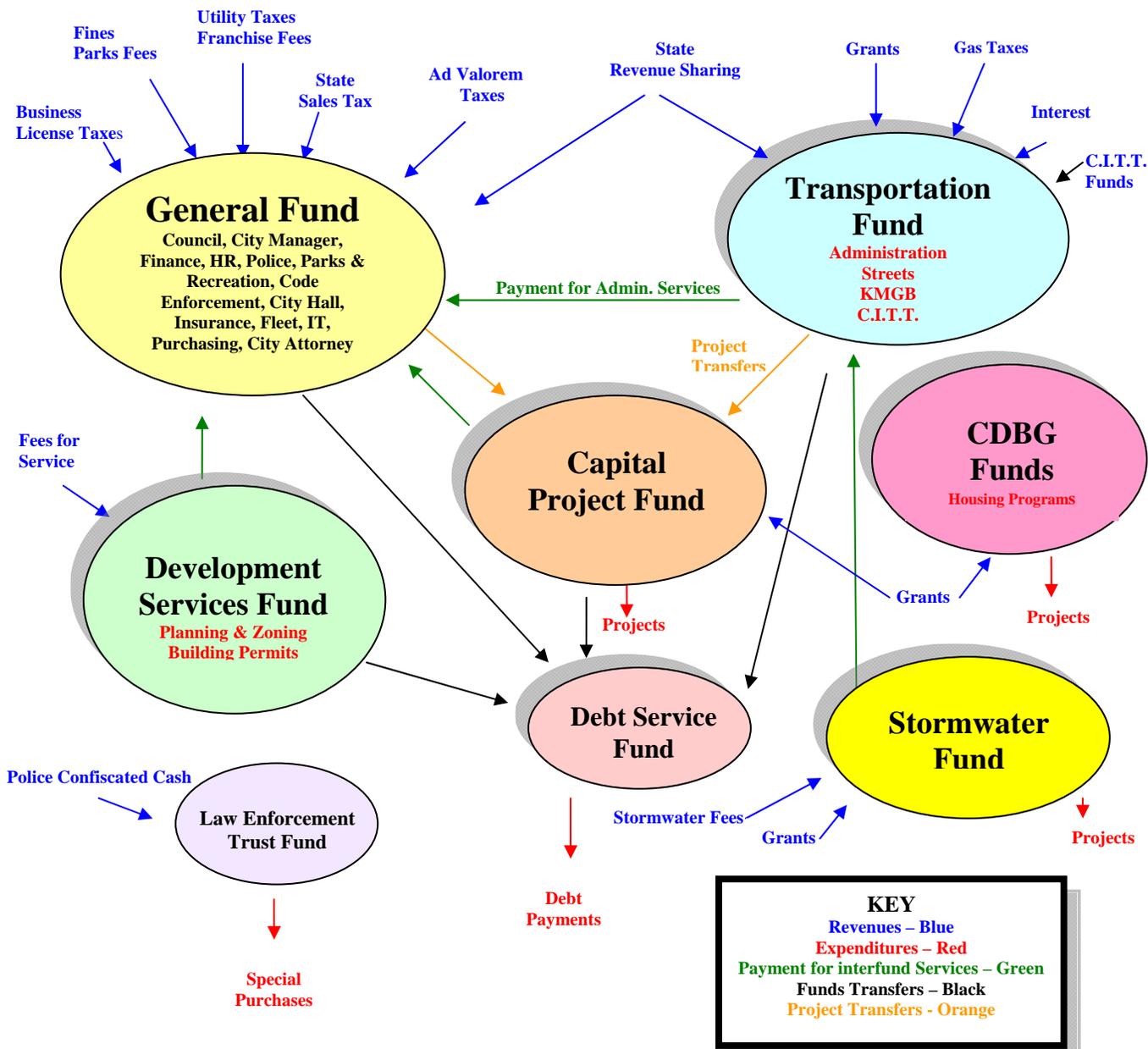
3. **Capital Project Fund** (30) – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The City’s Capital Project Fund was established with the FY 04-05 budget through a dedicated property tax transfer of \$500,000 per year into the fund. This fund serves as an operating fund for the construction of various projects and will receive grants and other project-oriented revenues.
4. **Debt Service Funds** (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. The City does not anticipate having any enterprise funds.

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 it is similar to a group of unrelated businesses that each has their own unique product, revenues and expenditures; however, they may “buy” certain “services” from each other but must pay for these services as would any business who, say hired another company to do its payroll or maintenance.

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

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

Expenditure Policies

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

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

Fund Balance Policy

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 is 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, Repurchase Agreements.

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

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

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

Budget Policies

Budgetary Practices and Basis of Budgeting

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

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

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

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

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

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

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

Other Budget Policies

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

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

Budget Amendments

Budget Amendments

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

Internal Budget Adjustments (Budget Transfers)

General

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

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

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

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

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

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

Encumbrances

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

Policies

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

Accounting, Auditing & Financial Reporting

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

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



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-13, 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.

NOTE FOR JULY: Some items have not been updated as of July but will be completed by year-end. They are marked in yellow.

City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

FY 2012-2013 General Fund Estimated Revenues

Revenue Type	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Ad Valorem Taxes	\$19,180,662	\$23,683,854	\$23,840,155	\$22,493,510	\$19,616,970	\$21,084,771	\$20,718,436
Franchise Fees	\$4,624,041	\$3,527,000	\$5,052,006	\$5,092,510	\$3,987,007	\$4,056,739	\$4,365,000
Utility Taxes	\$8,737,149	\$9,319,512	\$10,561,528	\$10,641,034	\$11,135,662	\$10,276,782	\$10,968,560
License, Fees & Permits	\$1,208,266	\$1,726,965	\$1,472,823	\$1,600,762	1,805,348	1,836,026	1,842,500
Intergovernmental Revenue - State	\$9,869,077	\$9,536,272	\$8,834,599	\$8,663,603	\$9,082,130	\$9,444,042	\$9,839,787
Shared Revenues: Other	\$165,170	\$230,159	\$60,074	\$158,082	\$147,746	\$3,361,177	\$140,000
Interfund Transfers	\$2,561,914	\$3,241,623	\$1,952,023	\$2,237,663	\$1,408,810	\$1,120,364	\$1,322,900
Public Safety	\$260,128	\$410,927	\$795,309	\$1,072,430	\$1,172,110	\$1,032,940	\$1,156,417
Culture & Recreation Fees	\$666,445	\$939,405	\$1,662,034	\$2,775,828	\$2,766,429	\$3,393,518	\$3,601,280
Fines and Forfeitures	\$287,964	\$285,000	\$1,894,072	\$3,338,302	\$3,585,730	\$3,566,134	\$3,587,810
Interest & Misc.	\$1,270,023	\$3,707,046	\$1,413,593	\$2,164,244	\$2,072,192	\$1,933,802	\$2,083,700
Grants & Loans	\$7,400,000	\$15,352	\$8,695,697	\$3,578,188	\$1,277,768	\$940,923	\$779,051
Fund Balance Forward	\$11,244,771	\$7,617,632	\$10,844,070	\$9,588,604	\$7,551,866	5,328,984	\$8,921,449
Re-appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$946,437
TOTAL REVENUE	\$67,475,610	\$68,000,444	\$77,077,983	\$73,404,760	\$65,609,768	\$67,376,202	\$74,043,827

Analysis

In FY-12 Council adopted a millage rate of 6.5616. Unfortunately, the final taxable value reported by the Property Appraiser Office (in July 2012) indicated another decrease of 5.5% compared to the preliminary value released in July 2011. This is a decrease of approximately \$1.12 million in revenue. The FY-13 budget utilizes approximately \$900,000 to balance and absorb the loss of Property Taxes and the additional \$500,000 match needed for the grant award of an additional 10 police officers. We are at the roll-back rate of 6.3620.

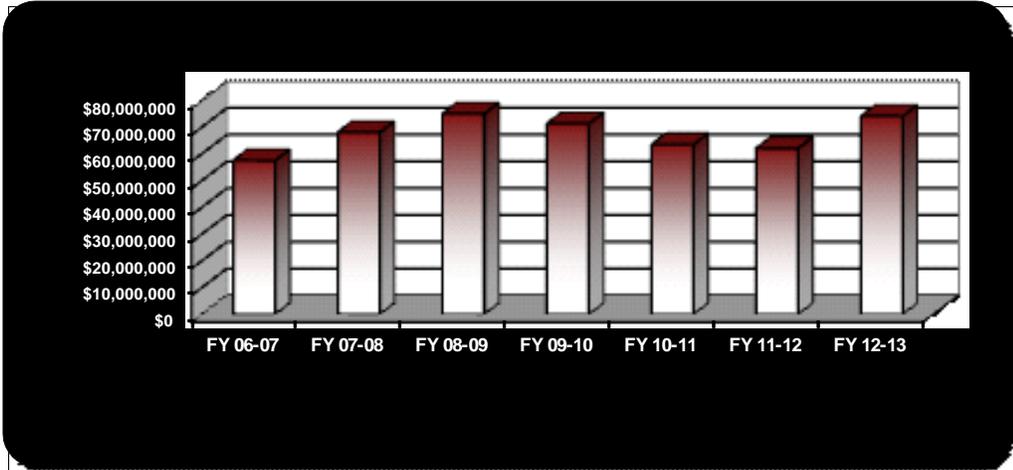
In FY-12 the City received the CITT settlement, providing \$3.2 million to the General Fund.

City of Miami Gardens

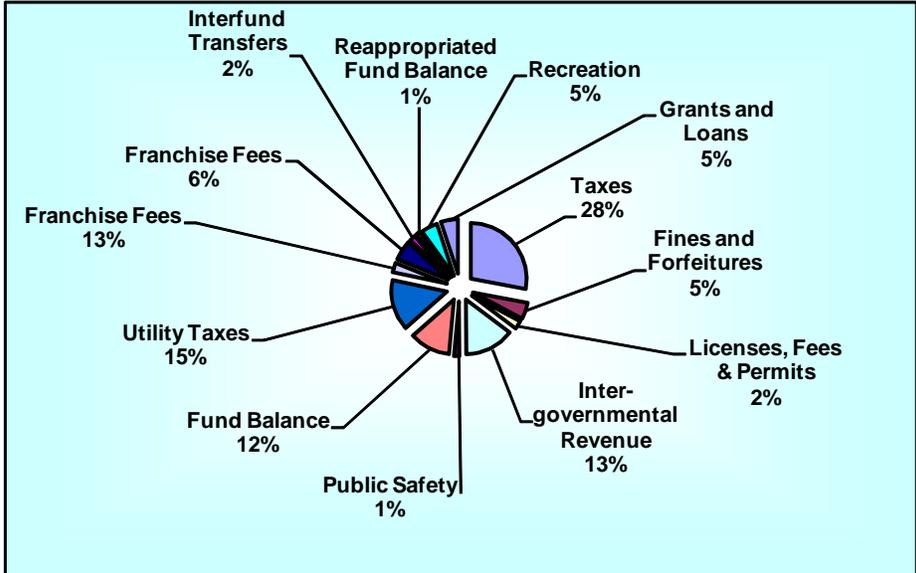
FY 2012-2013 Annual Budget
General Fund

Revenue Overview

History of General Fund Revenue



General Fund Revenue by Source

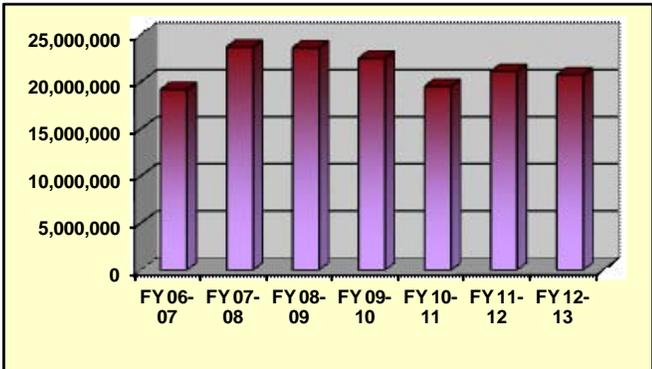


City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

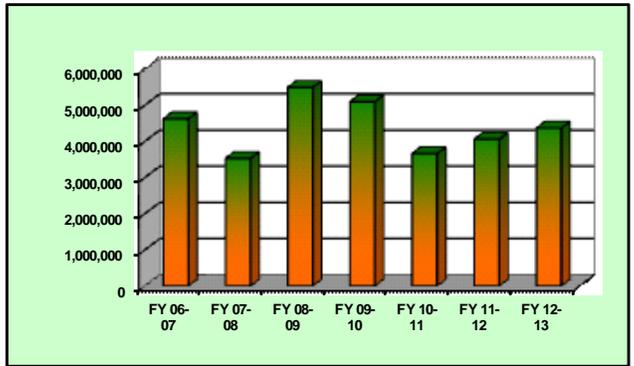
Major Revenues

Ad Valorem Tax Receipts History



FY-05 was the City's first year to levy property taxes. In FY-06, the rate was raised to establish a municipal rate for services. In FY-08 the rate was again raised to enable the City to form its own police department. FY-13 recommended rate is 6.3620 mills which is the roll-back rate.

Franchise Fee Receipts History



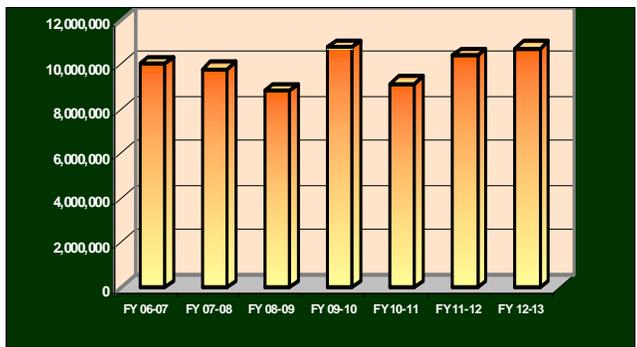
Franchise fees include electric, gas, water and solid waste. They are collected by the private utility and remitted to the City. Slight increase is predicted for FY-13 due to electric franchise one-time rebate will not be repeated.

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. It has remained fairly stable even during the recession.

Intergovernmental Revenue Receipts History



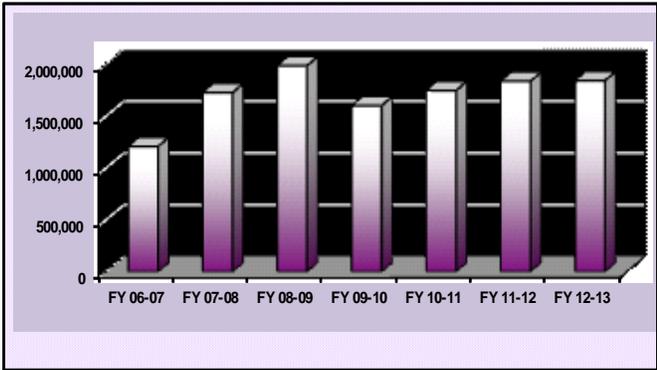
Next to property and Utility taxes, intergovernmental transfers are the City largest source of revenue. The bulk of these revenues are from State Revenue Sharing (approx. 73% of which stays in General Fund and 27% goes to Transportation Fund by State law), and from the State Half-Cent Sales Tax. A slight increase in FY-13 is predicted.

City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

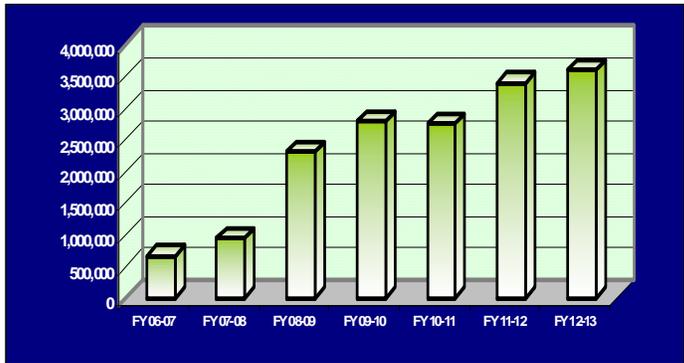
Major Revenues

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-08 and FY-09 increases are due largely to increased business license enforcement. In FY-10, the City started a new housing enforcement bureau which should have a positive effect on revenues.

Cultural & Recreation Revenue History



Revenues received from recreation events, special events and facilities are generally very steady and predictable. The FY-08 spike was a grant received. Fees cover less than 15% of the cost to run the Parks and Recreations Department. FY-10 revenues were up significantly due to the financial success of ticket sales to the City’s the annual Jazz Festival. Increase in fees is implemented in FY 12 revenues.

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 2012-2013 Annual Budget
General Fund

LEGISLATIVE DEPARTMENT

Department Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$216,270	\$242,219	\$290,351	\$332,010	\$172,533	\$172,592	\$175,534
Operating Expenses	\$149,694	\$183,973	\$285,077	\$344,517	\$217,143	\$195,676	\$188,990
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$365,964	\$426,192	\$575,428	\$676,527	\$389,676	\$368,268	\$364,524

Performance Indicators

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile						
1. Population Served	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles				
3. # FTE Employees	2	2	3	0	0	0
4. Operating Budget	\$365,964	\$426,192	\$676,527	\$389,676	\$368,268	\$364,524
Service Quantity						
5. # Council Meetings	33	33	35	33	33	33
6. # Special Events	11	11	11	5	4	4
7. # Agenda Items	200	200	225	133	140	140
Efficiency Measures						
6. # Public Comments	276	360	356	400	400	400
Effectiveness Measures						
7. Average Council Meeting length	3.0 hours	2.5 hours	2.5 hours	2.5 hours	2.5 hours	2.5 hours

Analysis

The Mayor and City Council are not employees of the City, thus it is difficult to determine traditional efficiency measures. The past year has been extremely busy for the legislative body. Programs adopted included the completing the City's Land Development Regulations and commencing several economic development ventures, and dealing with policy issues surrounding the current housing crisis.

Construction was completed on the City's new 54,000 Sq. ft. recreation center. The major physical projects for FY-12 will be the completion of construction of a new NW 7th Avenue and the commencement of construction on the new City Hall Complex.

City of Miami Gardens

**FY 2012-2013 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 2011-2012	F.T.E.
City Manager	1
Deputy City Manager	1
Assistant City Manager	2
<u>Executive Secretary</u>	<u>1</u>
Sub-Total	5

Authorized Positions

Fiscal Year 2012-2013	F.T.E.
City Manager	1
Assistant City Manager	2
Executive Secretary	1
<u>Contract Administrator</u>	<u>1</u>
Sub-Total	5

Accomplishments, Goals and Objectives

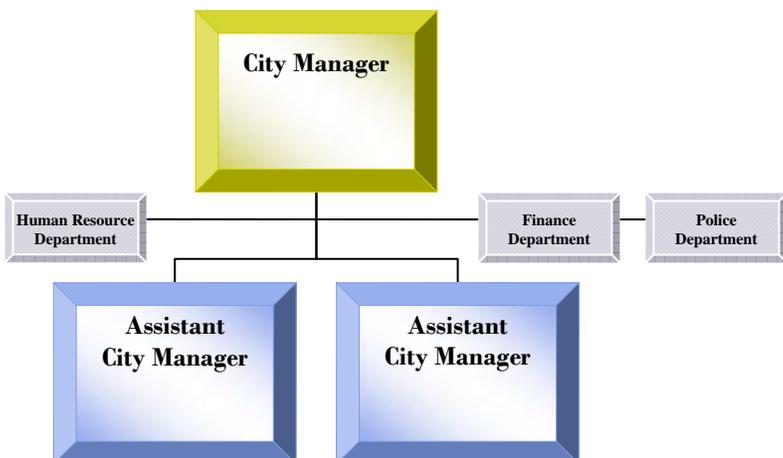
FY 11-12 Accomplishments

- Awarded the Governmental Finance Officers Association's Distinguished Budget Award for FY 10-11 for the sixth year in a row.
- Completed the amphitheatre construction projection
- Issued the financing of \$55,000,000 bond for the City Hall construction project.
- Successfully ushered the proposed City Hall Project to a successful vote to move forward and begin design.
- Secured an “A” class bond rating from the other two bond rating agencies (Moody’s and Fitch).

FY 12-13 Goals and Objectives

- Secure the G.F.O.A. Distinguished Budget Award for the FY-12 budget, the Financial Reporting Award for the FY 11 audit.
- To begin construction of the new City Hall.
- To begin the accreditation of the City’s police department.
- To secure additional funds for housing needs.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

OFFICE OF THE CITY MANAGER

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$791,904	\$930,330	\$1,027,030	\$974,689	\$941,168	\$873,496	\$729,517
Operating Expenses	\$44,134	\$47,233	\$107,683	\$55,654	\$41,553	\$70,102	\$25,930
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$836,038	\$977,563	\$1,134,713	\$1,030,343	\$981,721	\$943,598	\$755,447

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees	5	5	5	6	6	5	5
4. Operating Budget	\$836,088	\$977,568	\$1,134,713	\$1,030,343	\$981,721	\$943,598	\$755,477
Service Quantity							
5. # Council Meetings	34	33	33	33	33	33	33
6. # Community Meetings	6	10	12	9	12	22	22
7. # FTE Supervised	450FTE	519FTE	540FTE	565FTE	554FTE	520	520
Efficiency Measures							
6. # Major Initiatives	15	12	14	10	7	7	7
7. \$ Grants Received	\$2,317,000	\$2,500,000	\$6,800,000	\$11,560,000	\$2,662,000	\$1,300,000	\$1,300,000
Effectiveness Measures							
8. % Gen. Fund Rev. Collected	106.4%	105.0%	102.0%	100%	100%	100%	100%
9. Council Evaluation (Max4)	3.324	3.365	3.466	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 City Hall Complex project and continuing to deal with Legislative cutbacks in municipal revenue are key on-going duties. Major service initiatives started in FY-12 and will continue in FY-13. These include; citywide street paving and landscape beautification projects; grant acquisition and administration.

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 2012-2013 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	F.T.E.
Fiscal Year 2011-2012	
Events and Media Coordinator	1
Events and Media Specialist	1
Administrative Assistant	1
Sub-Total	3

Authorized Positions	F.T.E.
Fiscal Year 2012-2013	
Administrative Assistant	1
Media Coordinator	1
Events Coordinator	1
Sub-Total	3



2012 Jazz in the Gardens

Accomplishments, Goals and Objectives

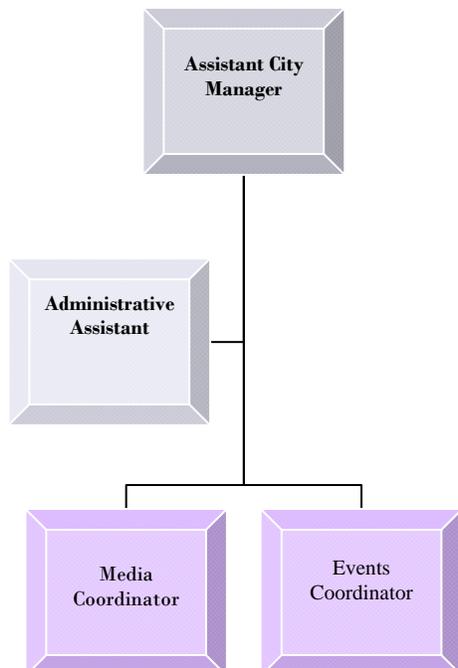
FY 11-12 Accomplishments

- Produced and presented 6 special events, including 6th annual Jazz in the Gardens with over 48,000 attendees.
- Jazz in the Gardens was selected as one of the top 100 events in Florida and is included on the list of 100 Best Florida Events..
- Awarded a \$20,000 Miami-Dade Tourist Development Grant.

FY 12-13 Goals and Objectives

- Increase media exposure to highlight positive events taking place within the City.
- Increase private sponsorship of special events by 25%.
- Increase subscribers of the City's monthly on-line newsletter by 50%.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

MEDIA AND EVENTS DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$115,241	\$151,266	\$207,046	\$219,995	\$211,506	\$173,028	\$154,447
Operating Expenses	\$1,182,728	\$1,764,551	\$1,981,904	\$2,501,021	\$2,371,000	\$2,245,388	\$2,374,186
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$1,297,969	\$1,915,817	\$2,188,950	\$2,721,016	\$2,582,506	\$2,625,416	\$2,528,633
TOTAL CITY MANAGER	\$2,134,007	\$2,893,380	\$3,323,663	\$3,751,359	\$3,565,227	\$3,569,014	\$3,284,080

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
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	2	3	3	4	3	3	3
4. Operating Budget	\$1,297,969	\$1,915,817	\$2,188,950	2,721,016	2,582,506	\$2,625,416	\$2,528,633
Service Quantity							
5. # Special Events	10	11	11	11	5	4	4
6. All Event Attendance	12,600	18,000	50,000	60,000	46,000	65,000	65,000
Efficiency Measures							
7. % Attend. change	n/a	43%	117%	20%	(14)%	41%	41%
8. Sponsorship \$	\$110,000	\$300,000	\$500,000	\$580,000	\$355,000	350,000	350,000
Effectiveness Measures							
9. Net Cost/attendee	\$104.50	\$111.27	\$49.53	\$44.86	\$56.67	\$34.52	\$34.52
10. Newsletter subscribers	n/a	n/a	400	800	12,000	40,000	40,000
10. Cost per resident	\$12.17	\$18.34	\$22.51	\$24.20	\$23.84	\$20.94	\$20.94

Analysis

The Media and Events Division was especially busy in FY-12. The highlights of this year's Jazz in the Gardens event drawing over 40,000 attendees. The FY 12 budget did not allow for many of the usual events the City programmed in the past, but the events that were produced were very successful.

City of Miami Gardens

FY 2012-2013 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

<u>Fiscal Year 2011-2012</u>	<u>F.T.E.</u>
City Clerk	1
Deputy City Clerk	1
<u>Administrative Assistant</u>	<u>5</u>
Sub-Total	7

Authorized Positions

<u>Fiscal Year 2012-2013</u>	<u>F.T.E.</u>
City Clerk	1
Deputy City Clerk	1
<u>Administrative Assistant</u>	<u>5</u>
Sub-Total	7

Accomplishments, Goals and Objectives

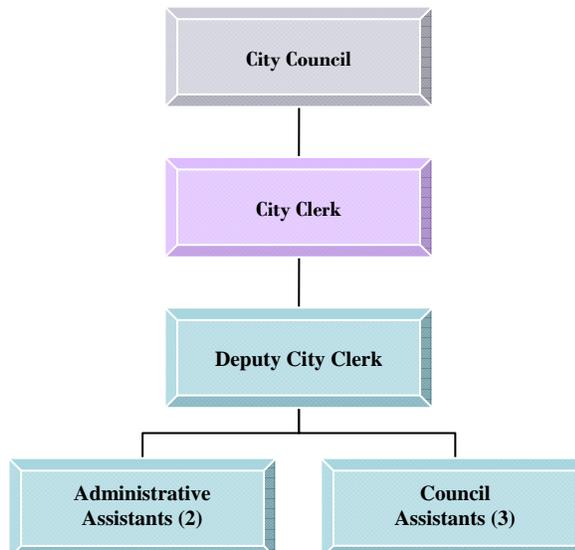
FY 11-12 Accomplishments.

- Documents scanned to website
- Conducted January 31, 2012 special election.
- Increased passport applications by 100%

FY 12-13 Goals and Objectives

- Continue with scanning process of paper documents.
- Increase passport applications by 20%.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

OFFICE OF THE CITY CLERK

Department Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$157,907	\$257,379	\$317,167	\$339,755	\$529,344	\$508,336	\$525,637
Operating Expenses	\$67,212	\$58,288	\$32,301	\$59,269	\$35,567	\$102,600	\$73,600
Capital Outlay	\$0	\$5,750	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$225,119	\$321,417	\$349,468	\$399,024	\$564,911	\$610,936	599,237

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
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	2	4	4	4	7	7	7
4. Operating Budget	\$225,119	\$321,417	\$349,468	\$399,024	\$564,911	\$610,936	\$599,237
Service Quantity							
5. Agenda Prepared	33	33	33	33	33	33	33
6. # Pages Minutes	487	500	510	600	350	250	211
7. # Contracts	47	50	55	55	30	39	35
8. # Proclamations	49	50	50	25	20	20	20
Efficiency Measures							
7. % Minutes 30 days	100%	100%	100%	96%	100%	100%	100%
8. # Minutes Errors	6	5	5	1	1	0	0
9. % Agendas on time 100%		100%	100%	100%	100%	100%	100%
Effectiveness Measures							
10. Council's rating	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding

Analysis

The City Clerk's office was active in FY 12 with its Passport Application Process, which increased by approximately 35%. Raising awareness of the City's designation as a Passport Processing Facility generated revenue of over \$53,000 which equates to 2,120 individual visiting our site.

For FY 13, the Office will be implementing passport picture service as well. This will provide additional revenue for the City. At present, there are 6 passport agents trained to accept passport applications, but these staff also has other assigned duties and responsibilities.

City of Miami Gardens

FY 2012-2013 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 annual Comprehensive Annual Financial Report and the Popular Annual Financial Report, and implements internal control procedures that safeguard all City assets.

Staffing Level

Authorized Positions

<u>Fiscal Year 2011-2012</u>	<u>F.T.E.</u>
Finance Director	1
Asst. Fin. Dir/Controller	1
Grants Accountant	.5
Accountant II	2
Accountant I (Payroll)	1
Account Clerk	1
<u>Sub-Total</u>	<u>6.5</u>

Authorized Positions

<u>Fiscal Year 2012-2013</u>	<u>F.T.E.</u>
Finance Director	1
Asst. Fin. Director	1
Grants Accountant	1
Accountant II	2
Accountant I (Payroll)	1
Account Clerk	1
<u>Sub-Total</u>	<u>7</u>

Accomplishments, Goals and Objectives

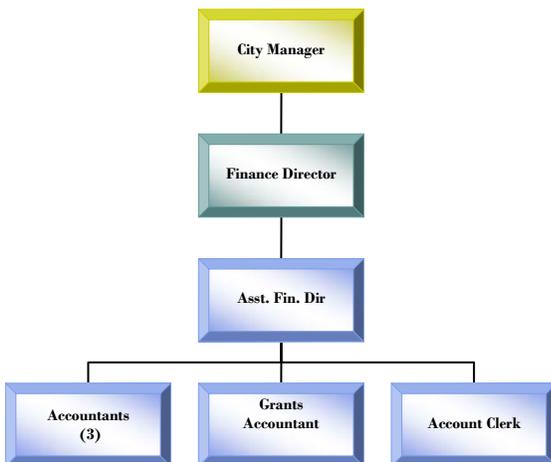
FY 11-12 Accomplishments

- Received from G.F.O.A the Comprehensive Annual Financial Award and the Popular Annual Financial Reporting.
- Implemented e-payables, an efficient method and receive rebate from financial institution by utilizing this method for accounts payable processing.
- Performed an extensive audit of cash processing in different recreation facilities and provided recommendations to improve internal controls.
- With the assistance from Human Resources staff able to reduce of \$30,000 in delinquent charges by City's health care provider.

FY 12-13 Goals and Objectives

- To secure GFOA awards for the FY 2012 C.A.F.R. and Popular Annual Financial Report.
- Perform audit in Police Department cash processing and provide recommendation should weakness incur.
- To implement a bar code system for citywide inventory control.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

FINANCE DEPARTMENT

Department Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$230,500	\$513,358	\$611,607	\$634,226	\$608,153	\$549,494	\$612,210
Operating Expenses	\$168,964	\$99,639	\$108,168	\$97,449	\$87,832	\$76,130	\$77,175
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FINANCE	\$399,464	\$612,997	\$719,775	\$731,675	\$695,985	\$625,624	\$689,385

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,1771	109,730	107,167	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq.	20 Sq. Miles
3. # FTE Employees	7	7	7	7	7	6.5	6.5
4. Operating Budget	\$399,464	\$612,997	\$719,775	\$731,675	\$685,985	\$625,624	\$689,385
Service Quantity							
5. Invoices Processed	10,009	13,198	14,722	14,591	14,000	14,000	14,000
6. Checks Processed	3,175	4,265	7,697	8,395	8,218	8,000	8,000
7. # Bond Issues	2	1	3	1	2	1	1
8. # Grants Managed	6	8	40	35	32	30	30
Efficiency Measures							
9. Cost per invoice/ck	\$8.40	\$6.97	\$8.72	\$9.55	\$9.96	\$7.96	\$7.96
10. Invoice Turnaround	14 days	14 days	10 days	10 days	10 days	10 days	10 days
11. # Checks Voided	176	240	206	121	90	80	80
Effectiveness Measures							
12. G.O. Bond Rating	n/a	n/a	n/a	A	A	A	A
13. GFOA Budget Award	s	Yes	Yes	Yes	Yes	Yes	Yes
14. GFOA Finance Award	n/a	Yes	Yes	Yes	Yes	s	Yes
15. GFOA Peoples Award	n/a	Yes	Yes	Yes	Yes	s	Yes
16. # Audit Comments	0	1	6	3	0	0	0

Analysis

FY-12 the department has performed a detailed cash handling audit for all Recreation facilities and provided the Recreation Department proper internal controls procedures in handling cash. The department also implemented e-payables for City's accounts payable for those vendors who agreed to enroll. This provides efficiency and rebate from the City.

FY-13 will once again require the Department to closely monitor the City's expenditures and revenues due to legislature changes in telecommunication taxes. The department also plans to perform a cash handling audit for the police department.

City of Miami Gardens

FY 2012-2013 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

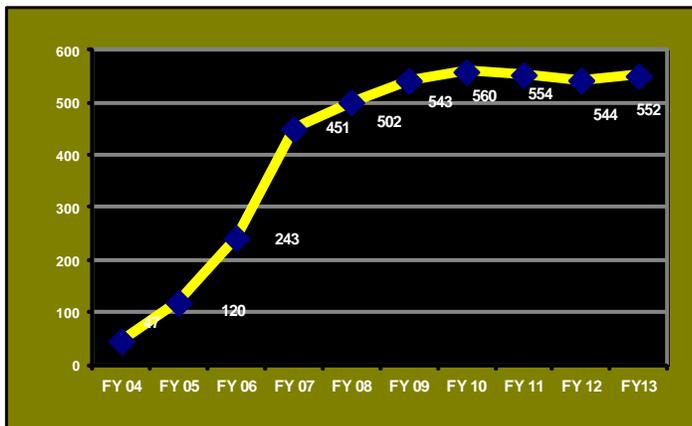
Authorized Positions

Fiscal Year 2011-2012	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 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

History of Full-Time Equivalent Positions



Accomplishments, Goals and Objectives

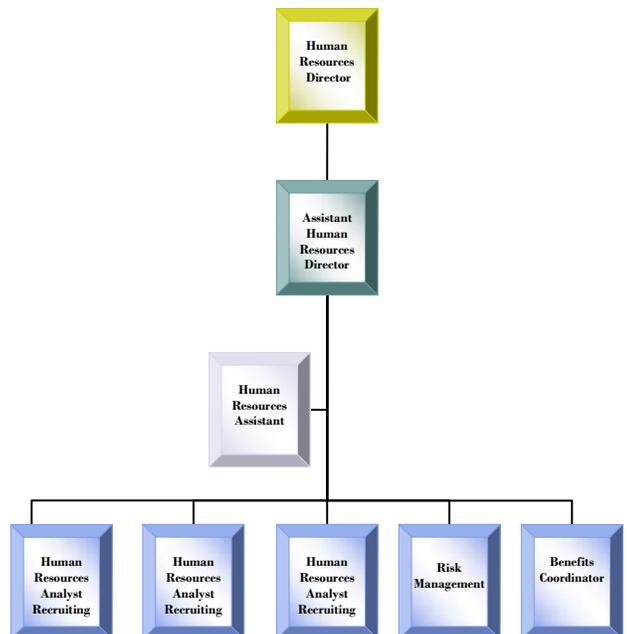
FY 11-12 Major Accomplishments

- First Employee Passport to Health Fair
- Benefits review for Health Care Reform Compliance.

FY 12-13 Goals and Objectives

- Develop training program for Performance Appraisal and Discipline with current staff.
- Review job descriptions for all positions.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

HUMAN RESOURCES DEPARTMENT

Department Budget

Expenses

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$276,117	\$515,892	\$646,230	\$718,403	\$739,713	\$664,036	\$710,502
Operating Expenses	\$336,648	\$201,502	\$166,254	\$103,902	\$50,991	\$87,153	\$85,575
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$612,765	\$717,394	\$812,484	\$822,305	\$790,704	\$751,189	\$796,077

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	7	8.9		9	8	8	8
4. Operating Budget	\$612,765	\$717,394	\$312,434	\$822,305	\$790,704	\$751,189	\$796,077
Service Quantity							
5. # Employees Processed 203		377	200	119	34	10	10
6. # Applications Received	6,420	5,131	2,010	4,944	2,892	1,000	1,000
7. # Liability Claims Filed	42	81	75	254	252	250	250
8. # Disciplinary Actions	65	80	85	42	29	20	20
9. # Total City Employees 451		519	540	585	574	552	552
Efficiency Measures							
9. # City Employees per Staff	64	65	60	65	72	69	69
10. \$ cost per Employee	\$929	\$1,643	\$1,985	\$1,410	\$1,433	\$1,420	\$1,420
Effectiveness Measures							
12. Turnover Rate	3.5%	5.0%	3.5%	2.9%	2.9%	2.0%	2.0%
13. Worker's Comp Claims Pd.	\$39,812	\$67,085	\$50,000	\$196,073	\$128,993	\$100,000	\$100,000
14. Loss Ratio Worker's Comp	.119	.325	.25	1.101	1.2	1.3	1.3
15. Total Claims Paid	\$107,510	\$116,088	\$100,075	\$467,477	\$326,800	\$300,000	\$300,000

Analysis

FY-11 was focused on ensuring the City benefits program was in compliance with the new Health Care Reform Act. A large effort was undertaken to coordinate Ethics training for all employees.

FY-12 is expected to remain calm in terms of recruiting, as the financial picture remains cautious and the City will not be doing much hiring. Training will remain an important element of the department that will have to be attempted with in-house resources.

City of Miami Gardens

FY 2012-2013 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, drafting 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 2011-2012	F.T.E.
City Attorney	1
Assistant City Attorney	1
<u>Legal Assistant</u>	<u>1</u>
Sub-Total	3

Authorized Positions

Fiscal Year 2012-2013	F.T.E.
City Attorney	1
Assistant City Attorney	1
<u>Legal Assistant</u>	<u>1</u>
Sub-Total	3

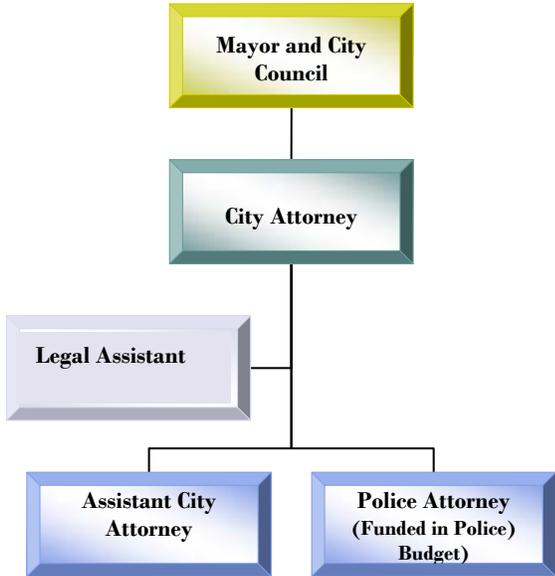
Accomplishments, Goals and Objectives

FY 11-12 Accomplishments

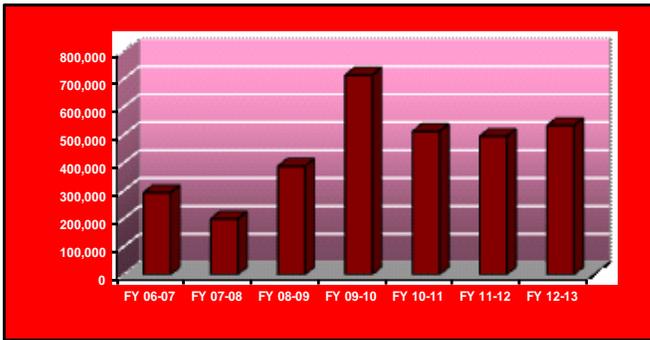
1. Work with outside counsel to finalize the CITT litigation
2. Successfully handled multiple Red Light Camera and Code Enforcement Appeals, and successfully litigated multiple cases
3. Successfully foreclosed on properties under the City’s Administrative Foreclosure program for use in the Community Development Department.

FY 12-13 Goals and Objectives

1. Representation of the City Council in union negotiations with all bargaining agents.
2. Develop an Orientation process for incoming members of the City Council, along with the City Manager and City Clerk.
3. Assist with finalizing the development of City Hall.



History of Legal Expenses



City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

OFFICE OF THE CITY ATTORNEY

Departmental Budget

Expenses

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$0	\$0	\$64,236	\$464,222	\$448,628	\$429,265	\$452,941
Operating Expenses	\$293,644	\$275,213	\$429,836	\$107,587	\$99,007	\$66,100	\$80,960
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$293,644	\$275,213	\$494,072	\$571,809	\$544,635	\$495,365	\$533,901

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	0	0	0	3	3	3	3
4. Operating Budget	\$293,644	\$275,214	\$494,072	\$65 8,087	\$544,635	\$49 5,365	\$533,901
Service Quantity							
5. # Contracts	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	150	30	35	35
6. # Gen. Litigation	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	100-150	100-150	100-150	100-150
7. # Resolutions	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	240	115	120	120
8. # Ordinances	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	40	18	20	20
Efficiency Measures	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>

Analysis

During fiscal year 2011-2012, the City settled the CITT litigation with the County which allowed the City to recoup more than 10 million dollars. This Office was integral in those negotiations. In FY 2011-12, the City engaged in more litigation that was handled by the City Attorney's, more than ever before. From contractual disputes, to elections disputes, to foreclosures as plaintiff and defendant, this office handled these matters on behalf of the City. Moreover, the City had a banner year with respect to regulatory ordinances, which this office was charged with drafting.

In FY 2012-2013, the City Attorney's Office will continue to handle litigation matters on behalf of the City as well as ensure the City against the potential for litigation whenever we can. We will also continue to pursue Council initiatives to their successful conclusion.

City of Miami Gardens

FY 2012-2013 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

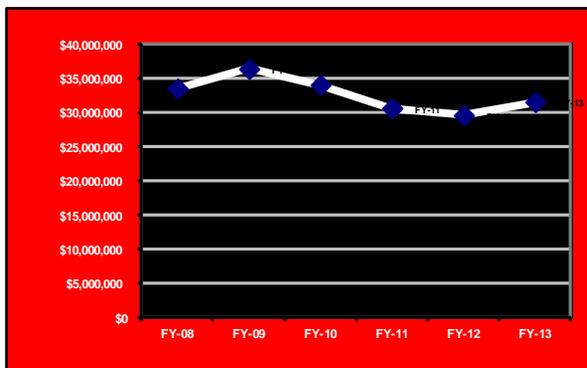
Authorized Positions

Fiscal Year 2011-2012	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

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

Police Budget History



Accomplishments, Goals and Objectives

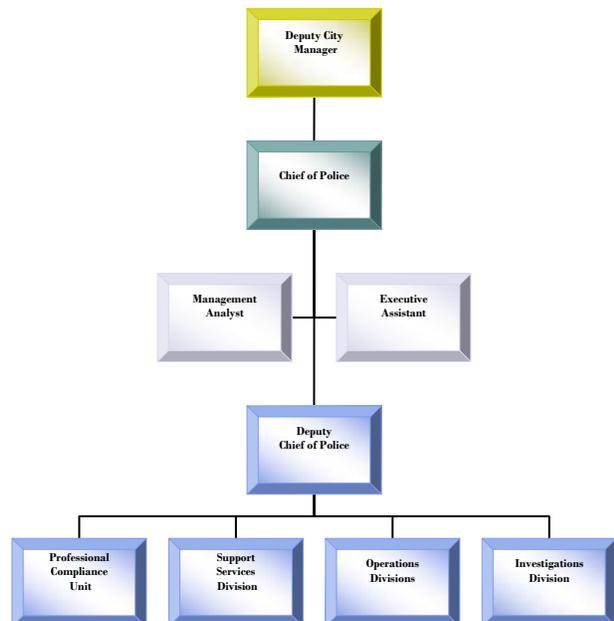
FY 11-12 Accomplishments

- Conducted Department wide training for firearms, active shooter and Field Force Operations to maintain a trained and effective force.
- Completed the initial phase for ShotSpotter implementation in an effort to reduce gun violence.
- Entered into agreements with DEA, FBI, US Marshalls and ATF to engage in task force operation to multiply the number of law enforcement officers operating within the City.

FY 12-13 Goals and Objectives

- Through the use of early warning system to reduce personnel complaints by 5%
- Facilitate the receipt and implementation of the 2012 COPS Hiring Grant which will be used to enhance gang and violent crime investigations through aspects of Community Policing.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE ADMINISTRATIVE DIVISION

Division Budget

Expenses

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$1,706,837	\$21,679,291	\$28,778,870	\$31,568,088	\$29,671,873	\$28,243,557	\$28,654,272
Operating Expenses	\$27,314,790	\$10,434,370	\$3,772,638	\$3,520,342	\$431,977	\$369,143	\$365,717
Capital Outlay	\$1,461,744	\$2,199,260	\$41,635	\$132,217	\$106,616	\$0	\$400,000
TOTAL DIVISION	\$30,483,371	\$34,312,921	\$32,593,143	\$35,220,647	\$30,210,466	\$28,612,700	\$29,419,989

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees		198 9		9	42	12	12
4. Operating Budget	\$30,483,371	\$34,312,921	\$32,593,143	\$35,220,647	\$30,210,466	\$28,612,700	\$29,519,989
Service Quantity							
5. Community Events		7	12	16	15	16	16
6. Total Crime Watches		3	25	30	36	37 37	
7. IA Investigations		18 23		14	16	18	15
Efficiency Measures							
8. New Crime Watches	n/a	0	22	5	6	7	5
9. Grants Written		4 8		7	5	7	5
Effectiveness Measures							
10. Officer Retention		85%	90%	92%	95%	90%	95%
11. Part I Crime Reduction	20%		15%	3.9%	1.3%	3.8%	10%
12. Citizen Complaints		23	11	25	4	17	5

The Administration Division is focused on continuing the successful hiring practices set forth in our first five years of operation. In October the Department will focus on hiring ten new police officers as part of the COPS Veteran Hiring Program. During the last three budget cycles the Division has kept pace with all administrative matters and conducted Department wide training which has been supplemented with Grant Dollars. Several grants have been submitted with external partner agencies including a proposal to emulate the Chicago Cease Fire Program.

City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE OPERATIONS DIVISION

Mission

The Operations Division is the largest and most visible division in the agency. The Division is composed of Patrol, Rapid Action Deployment Squad and the Canine Unit.

The Primary mission of the Operations Division is to respond to all calls for services, conduct preliminary investigations, proactively target identified “hot spots”, coordinate special enforcement activities, and enforce traffic laws. It is an integral part of our mission that we complete the aforementioned tasks with respect and dignity for the community we serve.

Staffing Level

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Captain	4
Sergeant	12
Police Officer	79
Administrative Assistant	1
Community Service Aide	6
Sub-Total	102

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



Accomplishments, Goals and Objectives

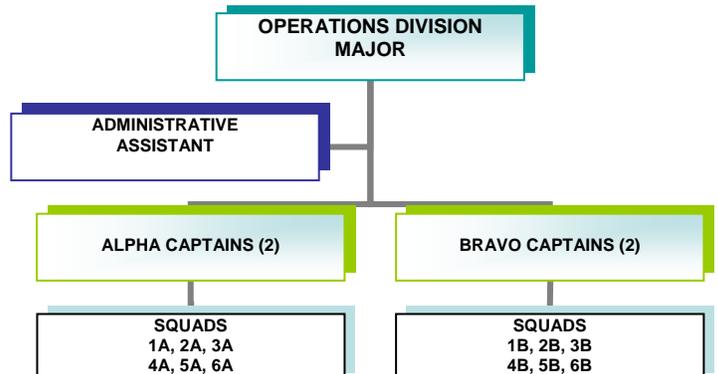
FY 11-12 Accomplishments

- Increase in total arrests by 7.6%.
- Through June 2012 achieved a 25% decrease in robberies.
- Increased cooperation and coordination with the Investigations Division and the Community Enrichment Team.
- Creation of the Rapid Deployment Squad that targets violent crimes and illegal firearms possession.

FY 12-13 Goals and Objectives

- Assist in reducing robberies by 5%.
- Increase arrest, citation, and field contact activity by 3% in an effort to prevent overall crime and increase the quality of life for our residents.
- Reduce response times to all calls for service by 5%.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE OPERATIONS DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	n/a	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	n/a	\$92,229	\$151,429	\$175,772	\$27,170	\$22,000	\$20,780
Capital Outlay	n/a	\$0	\$9,900	\$42,400	\$0	\$0	\$0
TOTAL DIVISION		\$92,229	\$161,329	\$218,172	\$27,170	\$22,000	\$20,780

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees		n/a	127	131	112	102	102
4. Operating Budget		\$92,229	\$161,329	\$218,172	\$27,170	\$22,000	\$20,780
Service Quantity							
7. Arrests			3,486	7,293	6,716	7,200	7,488
8. Traffic Citations			18,441	31,529	39,004	27,040	28,392
Efficiency Measures							
9. Calls per Officer	n/a	n/a	1,143	1,452	1,428	1,515	1,470
10. Arrests per 100,000			3,135.7	6,646.3	6,120.4	6,205.7	6,453.9
11. Traffic Fines			\$269,834	\$206,487	\$304,431	\$454,922	\$480,000
Effectiveness Measures							
13. Traffic deaths	n/a	n/a	15	10	11	9	10

Analysis

The Division was extremely pro-active during FY 2012. There was an increase in felony and misdemeanor arrests. There was also an increase in citations issued and an increase in Field Intelligence Cards.

Objectives for FY 13 include continuing the highly effective "Zone Blitz" concept of flooding identified "hot spot" areas in an effort to reduce crime. This program has been very effective at addressing crime spikes in specific law beats which has resulted in a double digit decrease a large majority of time. The Operations Division would also like to reduce response time to all calls for service by 5%

City of Miami Gardens

**FY 2012-2013 Annual Budget
General Fund**

PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

Mission

The Miami Gardens Police Department's Investigations Division consists of two sections to combat crime in the City of Miami Gardens. The Special Investigations Section has six separate units that investigate specific crimes. The Robbery Unit investigates robberies. The Homicide Unit investigates homicides and aggravated batteries/assaults. The Special Victims Unit investigates sexual crimes, child abuse, domestic violence, economic crimes, and tracks sexual offenders. The Burglary Unit investigates residential and commercial burglaries. The Crime Scene Unit collects and documents evidence for future prosecution. The Crime Analysis Unit identifies crime trends within the City of Miami Gardens for proper deployment of personnel.

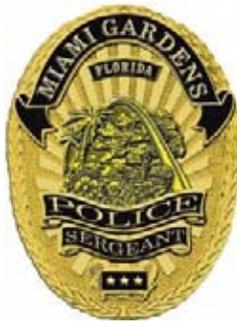
Staffing Level

Authorized Positions
Fiscal Year 2011-2012 **F.T.E.**

Major	1
Captain	2
Sergeant	8
Police Officer	44
Administrative Assistants	1
Crime Analyst	1
Crime Scene Supervisor	1
Crime Scene Technicians	5
<u>Investigative Assistant</u>	<u>1</u>
Sub-Total	64

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



Accomplishments, Goals and Objectives

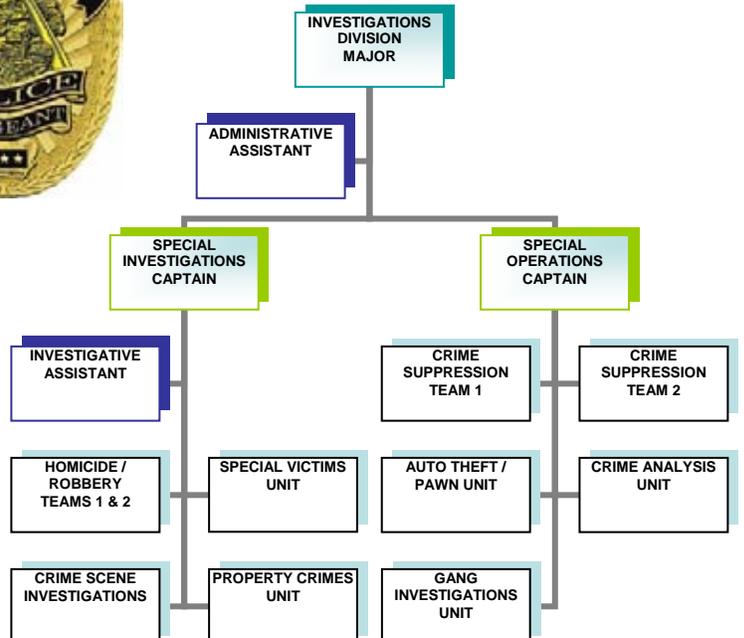
FY 11-12 Accomplishments

- The Investigations Division has spearheaded an approximate 21% drop in crime within the City of Miami Gardens since January 2011.
- Has acquired and established the AFIS fingerprint identification system for the Police Department, identifying over one hundred perpetrators of crimes in less than one year in use.

FY 12-13 Goals and Objectives

- Reduce Auto Thefts by 7%.
- Increase clearance rate on all crime categories from 2012 by 5%.
- Our Newly enhanced Gang Unit seeks to make a significant impact on Gang Related violence by targeting violent felons associated with Gang Activities.

Organizational Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE INVESTIGATIONS DIVISION

Division Budget

Expenses

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	n/a	Under Admin.	Under Admin.				
Operating Expenses	n/a	\$5,209	\$308,586	\$129,998	\$83,593	\$92,561	\$84,000
Capital Outlay	n/a	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION		\$5,209	\$308,586	\$129,998	\$83,593	\$92,561	\$84,000

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees		n/a	88	74	69	64	64
4. Operating Budget		\$5,209	\$308,586	\$129,998	\$83,593	\$92,561	\$84,000
Service Quantity							
5. Investigations Assigned			4,593	7,355	4,360	6,300	5,900
8. Pro-active details			50	67	65	71	95
Efficiency Measures							
9. Investigations/officer	n/a	n/a	97	138	155	122	149
Effectiveness Measures							
10. Clearance Rate Part	n/a	n/a	10.7%	22%	16.8%	21.3%	23%

Analysis

The addition of the AFIS Machine will greatly enhance our efforts to apprehend criminals at all levels. The Division will be increasing our participation in Federal and State Task Forces to increase the number of law enforcement officers within the City of Miami Gardens. The implementation of the Shotspotter System will initially result in an increase in gun related calls due to the reporting mechanisms of the system; however over time these calls are expected to drop as enforcement action is effected against violators.

City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

Mission

The Support Services Division is composed of the Community Enrichment Team, the Telecommunications Unit, the Records Unit, the Traffic Unit, the Canine Unit, the Quartermaster, the Property & Evidence Unit, Vehicle and building maintenance. The Division effectively supports the mission of the Department and engages in an efficient and effective community policing program that has been a major component in the Department's crime reducing effort.

Staffing Level

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Commander/Major	2
Captain	2
Sergeant	5
Police Officer	22
Administrative Assistant	1
Evidence Custodian	2
Community Service Aide	4
Communications Manager	1
Senior Communications Supervisor	2
Communications Operators	16
Facilities Manager	1
Custodian	1
Off-Duty Court Liaison	1
Records Supervisor	1
Records Clerks	4
Sub-Total	65

Authorized Positions

Fiscal Year 2012-2013	F.T.E.
Commander/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

Accomplishments, Goals and Objectives

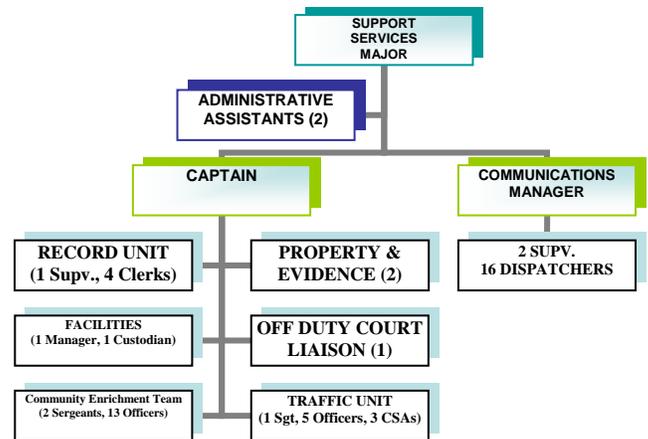
FY 11-12 Accomplishments

- Researched and developed policy for a Reserve Officer program
- Researched, developed, and implemented a False Alarm Reduction program.
- Researched, developed, and trained officers to use electronic disposition forms authorizing destruction of evidence and property no longer required for court.
- Doubled the number of Red Light Cameras within the City of Miami Gardens.

FY 12-13 Goals and Objectives

- Implement the e-Citation program that will electronically transmit all traffic citations written by Miami Gardens Police officers directly to the Miami-Dade Clerk's Office.
- Utilizing the Alarm Reduction program to reduce the number of false alarms and time spent by officers responding to these occurrences.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT POLICE SUPPORT SERVICES DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	n/a	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.	Under Admin.
Operating Expenses	n/a	\$5,121	\$291,424	\$307,507	\$247,730	\$197,769	\$327,450
Capital Outlay	n/a	\$0	0	0	0	\$0	\$0
TOTAL DIVISION		\$5,121	\$291,424	\$307,507	\$247,730	\$197,769	\$327,450

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees		n/a 34		35	36	65	65
4. Operating Budget		\$5,121	\$291,424	\$307,507	\$247,730	\$197,769	\$327,450
Service Quantity							
5. Emergency Calls			7,330	5,795	8,050	9,018	9,990
6. Non-Emergency Calls			95,538	124,957	119,724	128,797	137,870
7. # Property Collected			2,592	3,000	3,000	3,530	4,060
8. # Records Processed			31,061	35,000	35,000	37,580	40,150
9. Total Training Hours			8,351	13,104	6,559	5,875	6,700
Efficiency Measures							
9. Calls per dispatcher	n/a	n/a	5,781	5,844	10,394	10,602	10,810
10. Dispatch process time			2 mins	2.5 mins	3.65 mins	3.98 mins	3.8 mins
Effectiveness Measures							
13. Staff Turnover	n/a	n/a	3	2	2	4	4

Analysis

The foundation of the Alarm Reduction program, the Reserve Officer program, the use of electronic traffic citations and electronic vehicle crash reports were developed during FY 11-12.

The citation and crash report programs will increase revenue, reduce personnel hours spent responding to false alarms, reduce the number of printed copies of citations and crash reports by the thousands. The Reserve Officer program will put more police officers on patrol at minimal extra cost. With the issuance of new radios, coverage will improve, and officer safety will be increased.

City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PUBLIC SAFETY DEPARTMENT COPS Grant

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
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	\$219,671
Capital Outlay	n/a	n/a	n/a	n/a	n/a	n/a	\$400,000
TOTAL DIVISION		\$0	\$0	\$0	\$0	\$0	\$1,464,957

Analysis

The City received the Federal Award for 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 veteran as defined in the 2012CHP Application Guide. The City will have to fund for all operating and equipment expenses for the 10 additional officers in FY 2013 budget.

City of Miami Gardens

FY 2012-2013 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 60 posts throughout the City serving the City's 18 elementary schools. Students at other levels also utilize the crossings.

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

Staffing Level

Authorized Positions Fiscal Year 2011-2012	F.T.E.
School Crossing Guard Superintendent	1
School Crossing Guard Supervisor	2
<u>School Crossing Guard (Part-Time)</u>	<u>27.5</u>
Sub-Total	30.5

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>27.5</u>
Sub-Total	30.5



Accomplishments, Goals and Objectives

FY 11-12 Accomplishments

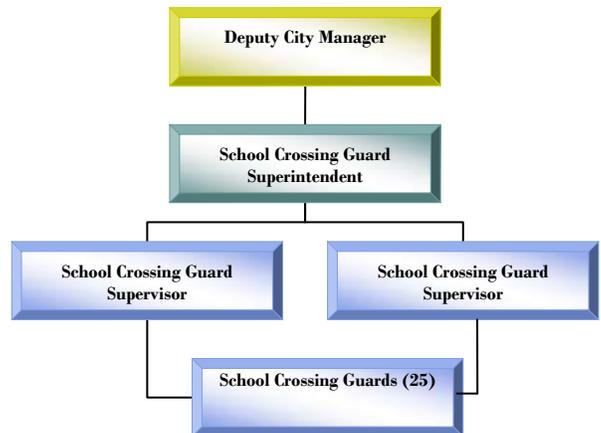
- Held 4 child safety program sessions and processed Approximately 116 child fingerprint cards.
- Supervisory Staff attended 2012 LifeSavers Conference and obtained CEU's for CPS re-certification.
- SCG staff received Traffic Direction training.

FY 12-13 Goals and Objectives

- Improve Community Traffic Safety Team efforts.
- Establish a safety curriculum for the anticipated mobile Safety Town Unit. Safety Town programmed will be program provided to all 18 elementary schools



Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

PUBLIC SAFETY DEPARTMENT SCHOOL CROSSING GUARD DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$668,374	\$750,017	\$774,129	\$787,005	\$639,487	\$602,225	\$671,163
Operating Expenses	\$13,046	\$20,339	\$44,683	\$33,369	\$8,037	\$9,615	\$11,720
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$681,420	\$770,356	\$818,809	\$820,374	\$647,523	\$611,840	\$682,883
TOTAL DEPARTMENT	\$31,164,791	\$35,185,835	\$34,173,291	\$36,693,698	\$31,262,652	\$29,536,870	\$31,484,877

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	110,000	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees	42	42	43.5	40.5	33	30.5	30.5
4. Operating Budget	\$681,420	\$770,356	\$818,809	\$820,374	\$647,523	\$611,840	\$682,883
Service Quantity							
5. # of Crossings	81	81	75	75	30	55	55
6. # Personnel Actions	48	38	30	19	21	10	10
7. # School Programs	4	5	12	5	23	20	20
Efficiency Measures							
7. Avg. Cost per capita	\$6.89	\$8.05	\$8.37	\$7.50	\$6.36	\$6.26	\$6.26
Effectiveness Measures							
8. # Children hit in Zones	0	0	0	0	0	0	0
9. # child safety participants				450	>280	400	400
9. Turnover rate	5%	5%	3%	1%	<1%	<1%	<1%

Analysis

The School Crossing Guard program is now beginning its eight year. Recruiting and retaining qualified guards has significantly improved. Accidents have been reduced in the zones but speeding remains a problem. School Crossing Guard programs such as "WalkSafe" continues to be a favorite among the schools.

City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

BUILDING AND CODE COMPLIANCE DEPARTMENT CODE COMPLIANCE DIVISION

Mission

The Building and Code Compliance Department was created 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 in the community while delivering high quality-based solutions to meet the needs of our patrons. Officers enforce the City's various property-related codes as well as the City's Business Tax License, Landlord Permits, Certificate of Use and Alarm ordinances.

Staffing Level

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Building and Code Compliance Department Director	.5
Executive Secretary	1
Code Compliance Division Director	1
Code Compliance Officer	7
Code Compliance Officer (Grant)	2
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	24.5

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



Accomplishments, Goals and Objectives

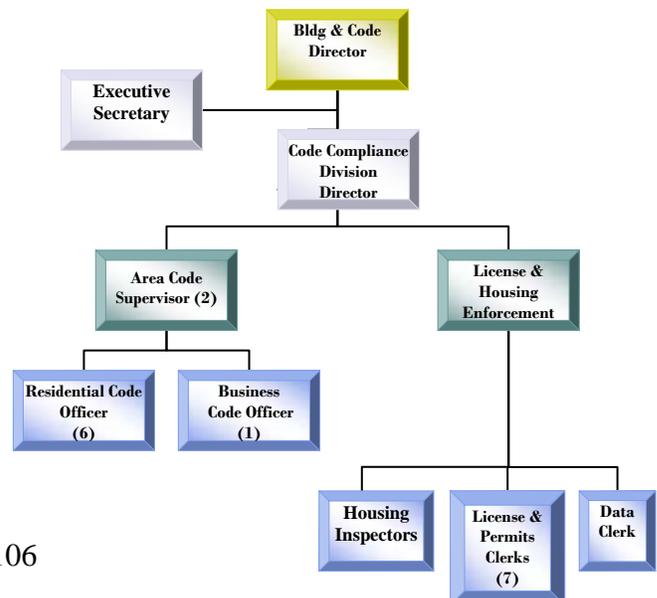
FY 11-12 Accomplishments

- Initiated the foreclosure registry program
- Initiated the Chronic Nuisance program
- Conducted a Lien Amnesty Blow-out project

FY 12-13 Goals and Objectives

- Host a Building & Code Compliance Community Education Day.
- Update the Citizen's Guide to Code Compliance
- Create a Home Owner's Association (HOA) contact directory
- Finalize the Code and licensing system automatic project via completion of the Citywide automation project.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

CODE ENFORCEMENT DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$914,664	\$1,221,456	\$1,287,422	\$1,459,365	\$1,177,931	\$1,285,142	\$1,358,473
Operating Expenses	\$136,561	\$181,043	\$273,905	\$267,808	\$110,038	\$69,939	105,735
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$1,051,225	\$1,402,499	\$1,561,327	\$1,727,173	\$1,287,969	\$1,355,081	\$1,464,208

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	109,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees	27	27* 20		28.5	27.5	26.5	26.5
4. Operating Budget	\$1,051,225	\$1,402,499	\$1,561,327	\$1,727,178	\$1,287,969	\$1,355,081	\$1,464,208
Service Quantity							
5. # Warning Citations	7,600	8,000	6,000	4,151	3,100	5,330	5,330
6. # Civil Citations	2,400	2,400	2,600	1,952	1,450	2,399	2,399
7. # Special Master Cases 408		500	500	811	450	770	770
8. # Licenses/Permits	3,242	3,500	3,300	4,420	4,500	4,613	4,613
Efficiency Measures							
9. \$ per Citation	\$151.14	\$189.17	\$111.12	118.61	87.4	106.00	106.00
10. Cases per Officer	1,200	1,800	1,800	1,037	460	1,128	1,128
11. Cases closed w/ Warning n/a		70%	75%	85%	82%	90.2%	90.2%
12. Officer hours per case	1.73	1.16	1.10	4.38	4.5	1.0	1.0
Effectiveness Measures							
13. % Warning to Civil	32%	30%	25%	30%	35%	18%	18%
14. # Citizen Complaints	1,507	1,125	1,600	1,991	1,400	1500	1500

Analysis

In FY 2011-12 the division placed an emphasis on abandoned/vacant property registration. With the utilization of the Federal Property Registration Corporation database and Housing Inspectors were able to identify 1,315 properties for registration.

In FY 2012-13 the division will concentrate on enhanced property maintenance actions to help improve the aesthetics of the community and the quality of life for the residents by initiating group enforcement of strategic areas of the City. The division anticipates this approach will promote enhanced property maintenance with increased realization.

City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

PARKS AND RECREATION DEPARTMENT RECREATION DIVISION DEPARTMENT

Mission

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

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

Staffing Level

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Parks & Recreation Director	1
Assist. Parks & Recreation Director	1
Operations Manager	1
Recreation Aides	17.75
Recreation Aides II	8
Instructors	1
Teachers/Aides	2.25
Recreation District Supervisor	2
Recreation Superintendent	1
Administrative Assistant	3
Recreation Supervisor	7
Athletic Supervisor	1
Athletic Coordinator	2
Teen Coordinator	1
Sub-Total	49

Authorized Positions

Fiscal Year 2012-2013	F.T.E.
Parks & Recreation Director	1
Assist. Parks & Recreation Director	1
Operations Manager	1
Recreation Aides	21.1
Recreation Aide II	8
Instructors	1
Teachers/Aides	2.25
Recreation District Supervisor	2
Recreation Superintendent	1
Administrative Assistant	3
Recreation Supervisor	7
Athletic Supervisor	1
Athletic Coordinator	2
Recreation Specialist	1
Sub-Total	52.35

Accomplishments, Goals and Objectives

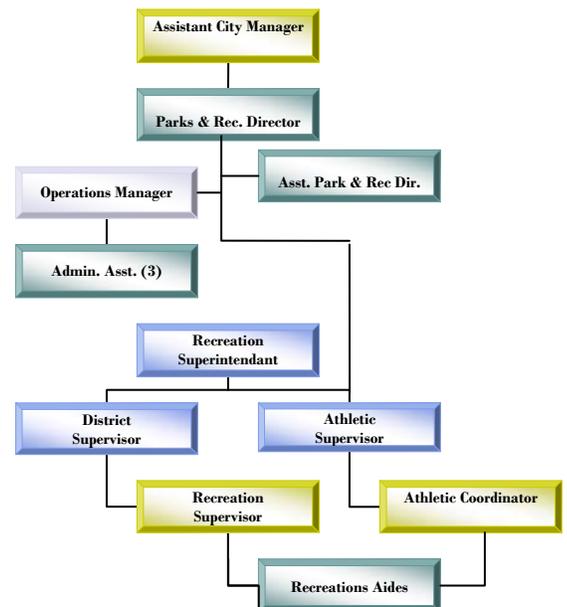
FY 11-12 Accomplishments

- Provided After-school program, Black History Showcase and Fashion Show, Winter and Spring Camps, Kid Days' Out's and the Future Men and Women of Miami Gardens (Mentor Program) through FY 11-12.

FY 12-13 Goals and Objectives

- To complete the Rolling Oaks Park Trail with lights and pavilion to connect to the Count's trail.
- Increase the number of participants by 5% for Summer Days in the Gardens, After school and Kid Day's Out's.
- Develop and expand education and training opportunities for employees in the areas of computer training, professional development, management skills and safety issues.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT RECREATION DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$2,197,461	\$2,246,492	\$2,464,185	\$2,619,462	\$2,151,259	\$2,099,144	\$2,247,553
Operating Expenses	\$2,001,832	\$2,230,336	\$2,372,623	\$2,211,511	\$1,279,059	\$685,995	\$626,396
Capital Outlay	\$0	\$0	\$92,240	\$14,482	\$10,784	\$0	\$10,000
TOTAL DIVISION	\$4,199,293	\$4,769,829	\$4,929,048	\$4,845,455	\$3,441,102	\$2,785,139	\$2,884,039

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees	103	102.5	72.5	78.5	58.5	49	49
4. Operating Budget	\$4,199,293	\$4,769,829	\$4,929,048	\$4,845,455	\$3,441,102	\$2,785,139	\$2,884,039
Service Quantity							
5. After School Program Days	41,145	40,776	44,214	44,600	45,000	50,875	50,875
6. # Pool Participants	10,064	10,000	9,500	11,500	12,000	0	0
7. Summer Camp Prog. Days	33,581	32,000	33,000	34,810	outsourced	???	???
8. # Special Events Hosted	14	12	16	15	15	5	5
Efficiency Measures							
9. Average Cost per Program Day	\$51.14	\$65.24	\$54.96	\$47.65	\$43.62	???	???
10. Per capita cost of programs	\$40.08	\$47.11	\$43.23	\$38.97	\$36.59	\$30.93	\$30.93
Effectiveness Measures							
13. % Returning Camp Participants	80%	80%	83%	86%	N/A	N/A	N/A

Analysis

FY 12 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. The City also outsourced the summer program and afterschool program to the YWCA and Embrace Girls to assist with provide services at three additional locations.

FY 13 staff will continue to improve services and expand programs to our patrons.

City of Miami Gardens

FY 2012-2013 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 2011-2012	F.T.E.
Parks Maintenance Superintendent	1
Maintenance District Superintendent	2
Janitorial Supervisor	3
Janitorial Worker	6
Landscape Supervisor	3
Landscape Workers	6
Trades Worker	3
Sub-Total	24

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



Accomplishments, Goals and Objectives

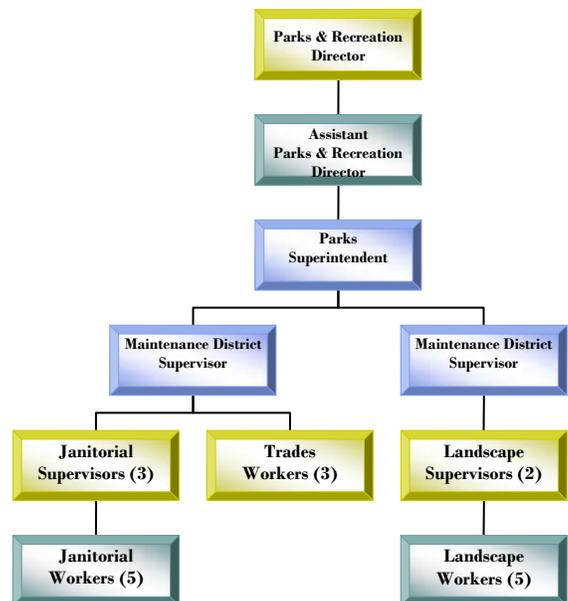
FY 11-12 Accomplishments

- Contractor built up, laser graded and installed new Bermuda Turf on the football field at Brentwood Park
- Implemented Customer Request Module for processing and recording all work orders submitted to Parks.
- Maintained 14 facilities, 5 football fields, 5 baseball fields, 11 basket courts and 4 tennis courts weekly.

FY 12-13 Goals and Objectives

- Continuous development of a proactive turf maintenance program. Year-round schedule of fertilization, aerification, weed control and soil analysis to provide healthy turf grass.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT MAINTENANCE DIVISION DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$854,784	\$1,186,542	\$1,238,691	\$1,260,293	\$1,283,822	\$1,024,713	\$1,118,133
Operating Expenses	\$796,067	\$943,709	\$802,241	\$311,490	\$182,836	\$292,197	\$323,939
Capital Outlay	\$20,274	\$0	\$15,579	\$16,611	\$11,333	\$26,430	\$49,000
TOTAL DIVISION	\$1,671,125	\$2,130,251	\$2,056,511	\$1,588,394	\$1,477,991	\$1,343,340	\$1,491,073

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles Miles Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	22	27	27	28	26	24	24
4. Operating Budget	\$1,671,125	\$2,130,251	\$2,056,511	\$1,588,394	\$1,477,991	\$1,343,340	\$1,491,073
Service Quantity							
5. # Facilities Maintained	24	23	23	24	25	25	25
Efficiency Measures							
6. Avg. Cost per facility	\$77,106	\$109,226	\$98,237	\$90,113	\$64,119	\$60,220	\$60,220
Effectiveness Measures							
13. Additional irrigated acres	n/a	n/a	n/a	20	20	20	20
14. # Maintenance Complaints	45	40	32	27	25	8	8

Analysis

Maintenance continues to be a top priority for the department. Because of the City's aging park infrastructure, maintenance must be constant and intensive. The City will continue to provide upgrades throughout the entire system including irrigation, landscaping and field space improvements.

City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON RECREATION COMPLEX

Mission

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 2011-2012	F.T.E.
Community Center Manager	1
Administrative Analyst	1
Information Officer	1
Recreation Supervisor	4
Janitorial Worker	2.6
Landscape Worker	2
Program Coordinator	1
Lead Lifeguard Water Safety Instructor	1.6
Life Guard Water Safety Instructor	3.2
Recreation Aide	4.8
Sub-Total	23.2

Authorized Positions

Fiscal Year 2012-2013	F.T.E.
Community Center Manager	1
Administrative Analyst	1
Information Officer	1
Recreation Supervisor	4
Janitorial Worker	2.6
Landscape Worker	1
Assistant Community Center Mgr.	1
Lead Lifeguard Water Safety Instructor	0.8
Life Guard Water Safety Instructor	4.0
Aquatic Facility Manager	1.0
Recreation Aide	4.8
Sub-Total	22.2



*Amphitheatre located in Betty T. Ferguson Complex,
opened in FY 2012*

Accomplishments, Goals and Objectives

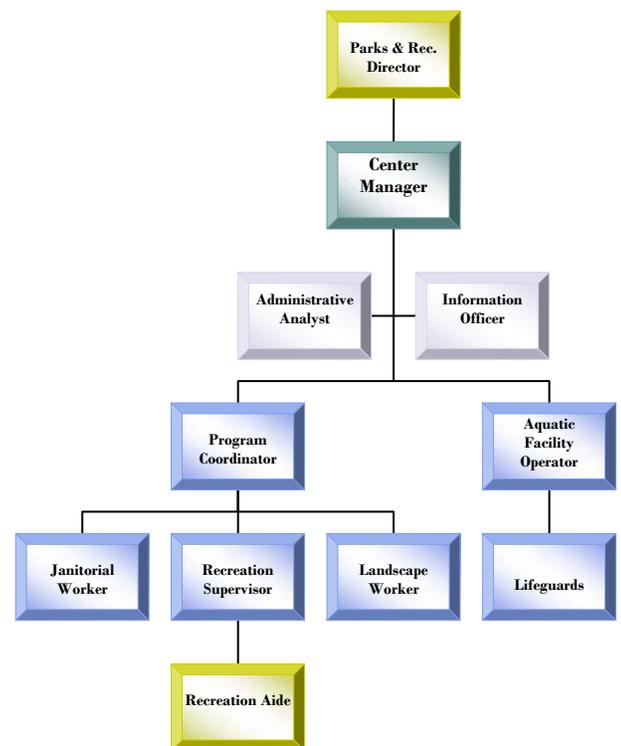
FY 11-12 Accomplishments

- Held over 3890 private rentals, special events and meetings..
- Started Martial Arts, Intro Computers, Microsoft Office training, Ballet/Tap/Dance classes, Youth Drum Line and continuously had over 215 combined participants monthly.

FY 12-13 Goals and Objectives

- Complete Phase III of the installation of the perimeter fencing, additional landscaping and irrigation
- Expand fitness memberships and classes to attract new and retain existing patrons

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT BETTY T. FERGUSON RECREATIONAL COMPLEX

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services			\$20,249	\$100,867	\$707,345	\$892,001	\$920,792
Operating Expenses	n/a	n/a	\$199	\$180,799	\$515,408	\$582,789	\$574,367
Capital Outlay			\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION			\$20,448	\$281,667	\$1,222,754	\$1,474,790	\$1,504,160

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq.	20 Sq. Miles					
3. # FTE Employees			17		19	23.20	23.20
4. Operating Budget			\$20,448	\$281,667	\$1,222,754	\$1,474,790	\$1,504,160
Service Quantity							
5. # of patrons					65,000	82,000	82,000
Efficiency Measures							
6. Avg. Cost per patron	n/a	n/a	n/a	n/a	n/a	\$17.76	\$17.76
Effectiveness Measures							
13. # Maintenance Complaints							

Analysis

In FY-10, the City completed construction of its newest and largest community center, the Betty T. Ferguson Recreation Complex. This 54,000 square foot facility is the central focus of the parks and recreation department. It hosts an indoor pool, gymnasium, auditorium, computer lab, and fitness center as well as offices. Outside of the center is a variety of recreation facilities including a world-class track and an artificial turf football field. In FY-11, Phase II construction was completed which resulted in a new amphitheatre. During FY 12 Phase III planning began for the construction and installation of a perimeter fence which will begin construction in FY-13.

The Center is highly utilized by patrons reflecting in additional revenue generated in FY 12 for gym memberships, classes and rental revenues.

City of Miami Gardens

FY 2012-2013 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 2011-2012 _____ **F.T.E.**

Under Recreation Administration

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

Under Recreation Administration

Accomplishments, Goals and Objectives

FY 11-12 Accomplishments

- Over 1,500 participants in the Football Program and 400 participants in the Cheerleading Program
- Nearly tripled our registration efforts of last year from 60 to a total of 156 participants in the Basketball Program.
- Track and Field had 250 participants and 60 for Baseball program.

FY 12-13 Goals and Objectives

- Increase the number of participants by 5% by expanding baseball, basketball and soccer leagues.



Analysis

FY 12 staff continued to streamline and implement cost efficient and effective approaches to athletic programs. Football, Cheerleading, Track & Field, Basketball and Baseball programs were held throughout the year with over 1800 participants over 350 volunteer coaches. The staff will continue to expand the programs and participants in FY 13.

City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

PARKS AND RECREATION DEPARTMENT ATHLETIC DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services				\$	Under Admin.	Under Admin	Under Admin
Operating Expenses	n/a	n/a	n/a	\$396,074	\$487,808	\$351,300	\$302,900
Capital Outlay				\$0	\$0	\$0	\$0
TOTAL DIVISION				\$396,074	\$187,808	\$351,300	\$302,900
TOTAL PARKS & RECREATION DEPARTMENT	\$3,971,452	\$5,870,418	\$6,900,080	\$7,102,010	\$7,570,004	\$5,954,568	\$6,182,172

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq.	20 Sq. Miles					
3. # FTE Employees				3	3	0	0
4. Operating Budget				\$396,074	\$487,808	\$351,300	\$302,900
Service Quantity							
5. # Facilities Maintained							
Efficiency Measures							
6. Avg. Cost per facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Effectiveness Measures							
13. # Maintenance Complaints							

Analysis

In FY-08, the City began receiving grants form the Miami-Dade County Children's Trust. The Trust is a tax based non-profit created by a vote of the residents of Miami-Dade County.

The City is the lead agency for a consortium of participants including the City of Opa Locka and various private, non-profit groups. Stats for the use of these funds are in each operating division.

Funding was not available in FY-11 nor FY-12.

City of Miami Gardens

FY 2012-2013 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 the various operating department, publishes the bids, and prepares an award package for the appropriate awarding authority. The division also utilizes the resources of the South Florida Purchasing Cooperative and other bidder lists such as State and Federal contracts and contracts from other jurisdictions. The division also prepares RFPs/RFQs for the acquisition of various services from professional engineers to part-time employment services.

Staffing Level

Authorized Positions Fiscal Year 2011-2012	F.T.E.
Purchasing Manager	1
Buyer	2
Purchasing Assistant	1
Sub-Total	4

Authorized Positions Fiscal Year 2012-2013	F.T.E.
Purchasing Manager	1
Buyer	2
Purchasing Assistant	1
Sub-Total	4

Accomplishments, Goals and Objectives

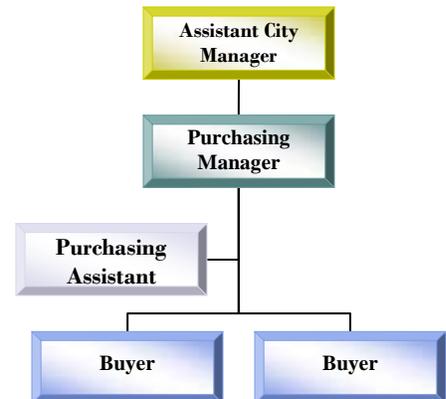
FY 11-12 Accomplishments

- Received Florida Association of Public Procurement Officials Award of Excellence in Public Procurement
- 2012 recipient of Universal Public Procurement Certification Council's Agency Certification Award for fully certified division.
- 2012 receipt of Sterling Award for three years having a fully certified procurement division.
- Updated Procurement and Purchasing Card policy and procedure manuals.

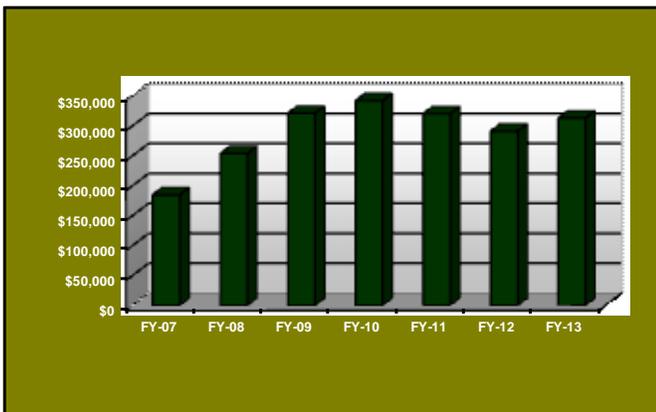
FY 12-13 Goals and Objectives

- 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 the City of Miami Gardens Vendors.

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 2012-2013 Annual Budget
General Fund

PURCHASING DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$161,320	\$223,194	\$285,789	\$312,853	\$311,078	\$286,495	\$306,118
Operating Expenses	\$11,154	\$16,445	\$13,305	6,769	\$7,308	\$4,523	\$6,789
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION	\$172,474	\$244,639	\$299,094	\$319,622	\$318,386	\$291,018	\$312,907

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	3	4	4	4	4	4	4
4. Operating Budget \$172,474		\$244,639	\$299,094	\$319,622	\$318,386	\$291,018	\$312,907
Service Quantity							
5. # Bids Issued	16	44	35	83	69	65	67
6. #RFPs/RFQs Issued	9	8	10	7	17	11	14
7. # P.O.s Processed	1,827	2,150	2,033	1,886	1,404	1,1525	1,465
Efficiency Measures							
10. Avg. Cost/bid/RFP/PO Issued	\$98	\$174	\$162	\$167	\$169	\$158	\$158
11. Avg. Cost per City Employee	\$409	\$505	\$594	\$564	\$607	\$607	\$607
Effectiveness Measures							
9. # Bid Protests	0	2	0	0	0	0	0

Analysis

The Purchasing Division play a large role in ensuring the City departments received 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 the CDBG funded projects. FY 2013 the department will be involved with the buyer direct effort to save sales tax with the new city hall municipal complex.

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 2012-2013 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 2011-2012	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 2012-2013	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	4
Sub-Total	11

Technology Budget Growth



Accomplishments, Goals and Objectives

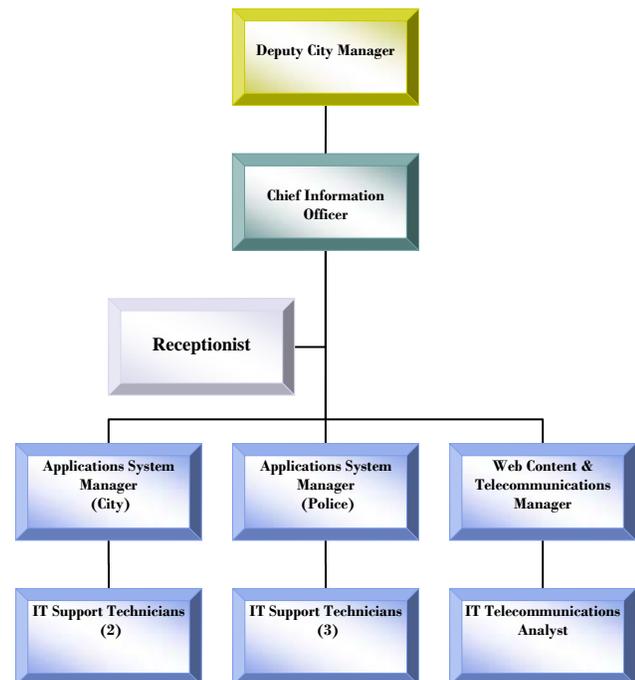
FY 11-12 Accomplishments

- Migrated all City Email Offsite for storage and maintenance using the Microsoft 365 solution.
- Provides extensive design and support for the New City Hall, ensuring they are administering the comprehensive IT Infrastructure Plan.

FY 12-13 Goals and Objectives

- Work with all City Departments in support of Green Initiative. Provide scanning capabilities via Laserfiche to scan and maintain documents and allow for more efficient automation.
- Establish Disaster Recovery site for City Servers

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

INFORMATION TECHNOLOGY DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$242,466	\$609,113	\$904,866	\$880,135	\$983,614	\$864,861	\$962,579
Operating Expenses	\$323,121	\$1,061,447	\$732,687	\$1,185,964	\$1,043,680	\$1,167,628	\$1,375,032
Capital Outlay	\$32,413	\$736,064	\$391,235	\$410,512	\$185,818	\$136,000	\$164,000
TOTAL DIVISION	\$598,000	\$2,406,624	\$2,028,788	\$2,476,611	\$2,,213,112	\$2,168,489	\$2,501,611

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees	5	11	11	11	12	12	12
4. Operating Budget \$598,000		\$2,406,624	\$2,028,788	\$2,476,611	\$2,213,112	\$2,168,489	\$2,501,611
Service Quantity							
5. # Servers	23	28	36	40	47	55	55
6. # Pieces of Equipment	972	1,500	1,880	2,500	2,550	2,750	2,750
7. # users	120	300	540	585	574	552	552
Efficiency Measures							
8. Equip. Maintained/Employee	194	150	188	250	232	250	250
9. Ave. Response time to WO	24 hrs	12 hrs	2 hrs	1.5 hrs	1.5 hrs	1.5 hrs	1.5 hrs
Effectiveness Measures							
10. Down time episodes	15	10	3	4	2	4	4

Analysis

The Information Technology department during FY 2012 has supported projects which enabled residents to access more information and perform more city services on-line. IT Department has worked with MGPD to provide more Public Safety Applications in support of the City's Strategic Plan.

FY 13 will be a busy year with additional planning and implementation of the IT Infrastructure Plan for the new City Hall Complex, implementation of additional Public Safety applications and equipment, support for researching a new City Services Software System, Automation and Green Initiative support for all Departments and establishing a new Disaster Recovery for the City.

City of Miami Gardens

FY 2012-2013 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 2011-2012	F.T.E.
Fleet Manager	1
Fleet Service Representative	1
Administrative Assistant	1
Sub-Total	3

Authorized Positions

Fiscal Year 2012-2013	F.T.E.
Fleet Manager	1
Fleet Service Representative	1
Administrative Assistant	1
Sub-Total	3

Accomplishments, Goals and Objectives

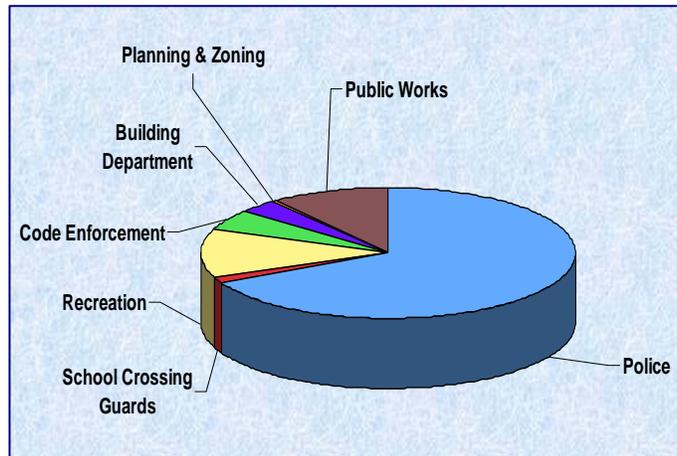
FY 11-12 Accomplishments

- Transitioned all fuel purchasing to City of Miami Gardens vendors.
- GPS tracking systems were installed to additional units to enhance security and productivity.
- Hosted monthly South Florida Fleet Managers meetings to discuss various topics and new produces such as New Ford Police pursuit vehicle, LPG vehicles etc.
- Fleet Representative and Administrative Assistant received Automatic Service Maintenance Preventative Maintenance certification.

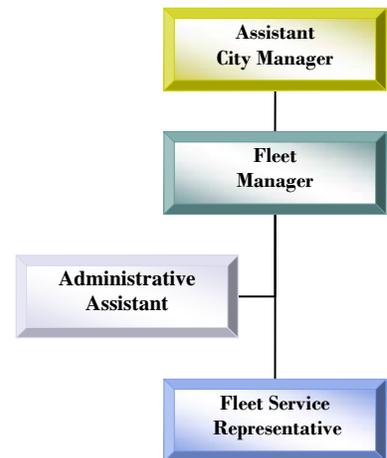
FY 12-13 Goals and Objectives

- Transition the fleet to more fuel efficient models
- Implement a vehicle replacement policy to identify high mileage/high operating cost units

% of Vehicles by Department



Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
General Fund

FLEET SERVICES DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$52,824	\$106,877	\$136,249	\$205,126	\$217,500	\$207,412	\$209,897
Operating Expenses	\$438,959	\$3,585,636	\$1,354,228	\$1,612,283	\$1,596,041	\$1,751,612	\$1,649,025
Capital Outlay	\$4,619,078	\$526,333	\$931,071	\$919,975	\$39,809	\$0	\$2,832,500
TOTAL DIVISION	\$5,110,861	\$4,218,846	\$2,471,548	\$2,737,384	\$1,853,350	\$1,959,024	\$4,691,422

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	109,272	109,730	107,167	107,167
2. Service Area	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq.
3. # FTE Employees	1	2	2	3	3	3	3
4. Operating Budget \$5,110,861		\$4,218,846	\$2,471,548	\$2,787,884	\$1,853,350	\$1,959,024	\$4,691,422
Service Quantity							
5. # Vehicles	121	276	335	380	411	411	411
6. # Service Orders	382	500	2219	3152	3200	3400	3400
Efficiency Measures							
7. Equip. Maintained/Employee	121	138	167	127	137	137	137
8. % Maintenance per Schedule	85%	90%	96%	92%	96%	96%	96%
Effectiveness Measures							
9. Average time out of service	-	8 hours	6 hours	6 hours	5 hours	5 hours	5 hours

Analysis

For FY-12, the Fleet Division will be committing more time to the preventive maintenance function in light of the growing age of our fleet as well as phasing in new vehicles. With the future relocation of the Police Department to the new City Hall, the Fleet Department will be exploring the feasibility of utilizing the old Police Department facility as our own repair facility. The Fleet Department is also working with City Management at installing a city owned fueling facility as well at the old Police Department.

City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

NON-DEPARTMENTAL DEPARTMENT

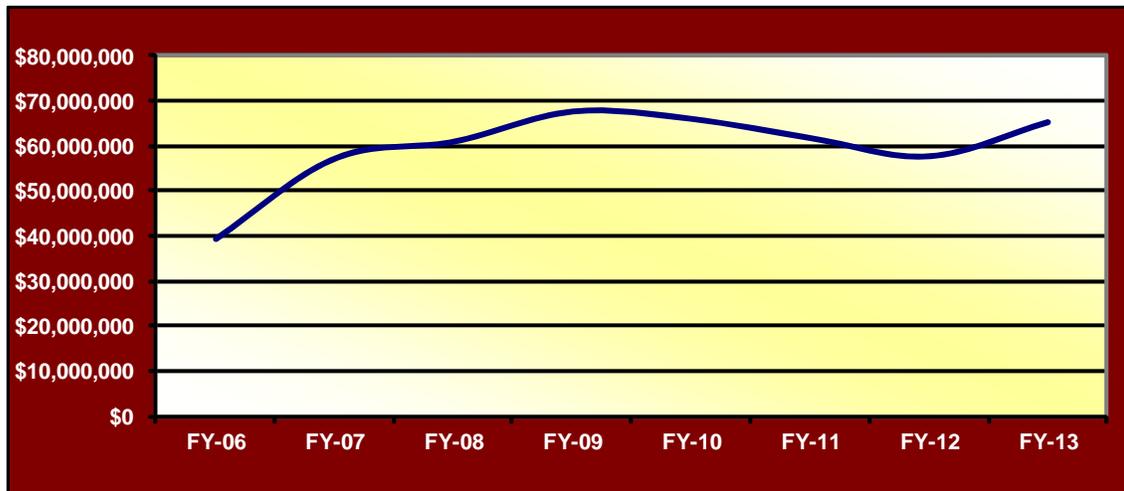
Mission

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.

Departmental Budget

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$305,740	\$0	\$0	\$0	\$131,250	\$75,000	\$55,000
Operating Expenses	\$726,566	\$3,805,478	\$13,578,430	\$7,375,704	\$10,697,463	\$9,747,871	\$11,647,796
Capital Outlay	\$8,022,233	\$2,246,472	\$0	\$0	\$0	\$0	\$0
Emergency Reserve						\$5,328,984	\$9,194,487
TOTAL DEPARTMENT	\$9,054,539	\$5,178,397	\$13,578,430	\$7,375,704	\$10,828,713	\$15,151,855	\$20,897,283
<u>Total General Fund Expenditures</u>							
TOTAL GENERAL FUND	\$57,053,271	\$60,783,513	\$67,489,378	\$65,852,895	\$60,280,782	\$62,837,301	\$74,043,827

History of General Fund Expenditures



Budget Detail by Fund

Transportation Fund



The Transportation Fund encompasses three operating divisions: The Administration Division, The Keep Miami Gardens Beautiful Program Division and the Streets Division. A fourth division, the Stormwater Utility, is managed by this Fund although it is financed through its own Fund. Revenues come principally from three state-shared revenues: the State gas tax, a County Gas Tax, and a mandatory 27% split with the General Fund of the City's State Revenue Sharing allocation.

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



City of Miami Gardens

FY 2012-2013 Annual Budget Transportation Fund

FY 2012-2013 Transportation Fund Estimated Revenues

Total Transportation Fund Revenues

Revenue Type	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13	Basis For Budget
1 st Local Option Fuel Tax	\$1,670,314	\$1,637,145	\$1,546,630	\$1,521,890	\$1,601,604	\$1,537,138	\$1,571,305	State estimate
2 nd Local Option Fuel Tax	\$626,803	\$633,247	\$600,345	\$582,079	\$622,828	\$587,832	\$610,402	State estimate
CITT	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500,000	County est.
CITT Settlement	\$0	\$0	\$0	\$0	\$0	\$3,519,911	\$0	
Banners	\$0	\$2,850	\$4,110	\$3,300	\$4,675	\$1,000	\$1,000	
Hurricane Reimbursement	\$255,044	\$626,292	\$0	\$0	\$0	\$0	\$0	
Grants	\$790,602	\$110,408	\$45,072	\$48,043	\$116,485	\$1,049,864	\$35,000	
State Revenue Sharing	\$1,063,708	\$993,768	\$920,339	\$915,413	\$924,623	\$958,368	\$919,472	State Estimate
Public Works' Permits	\$79,793	\$74,342	\$75,680	\$44,940	\$47,448	\$39,972	\$45,000	
Other	\$80,871	\$290,321	\$299,869	\$505,539	\$213,190	\$189,600	\$194,224	
Fund Balance Forward	\$995,259	\$500,211	\$1,012,589	\$518,120	\$0	\$0	\$3,466,779	

Total Transportation	\$5,562,394	\$4,868,584	\$4,504,634	\$4,139,324	\$3,530,853	\$7,883,685	\$11,343,182
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Analysis

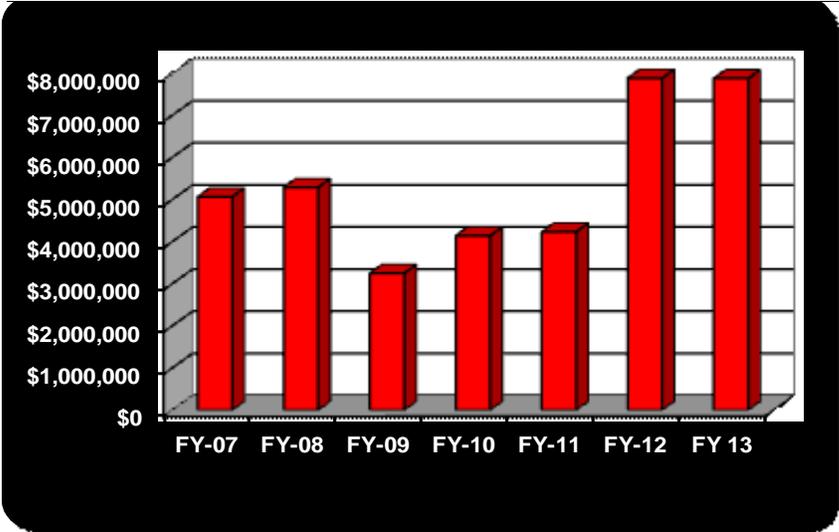
Transportation Fund revenues are generally very steady and predictable. The spike in FY 05-06 was due to reimbursements from F.E.M.A. and the State of Florida for Hurricane Wilma expenditures. With the decline of the Florida economy in starting in FY-08, and the expected poor performance for FY-10, revenues have been estimated conservatively. Normally, the street repaving and sidewalk replacement programs are paid for out of this fund; however, for FY 12, no funds are available. 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's will receive its share of revenue based on population.

City of Miami Gardens

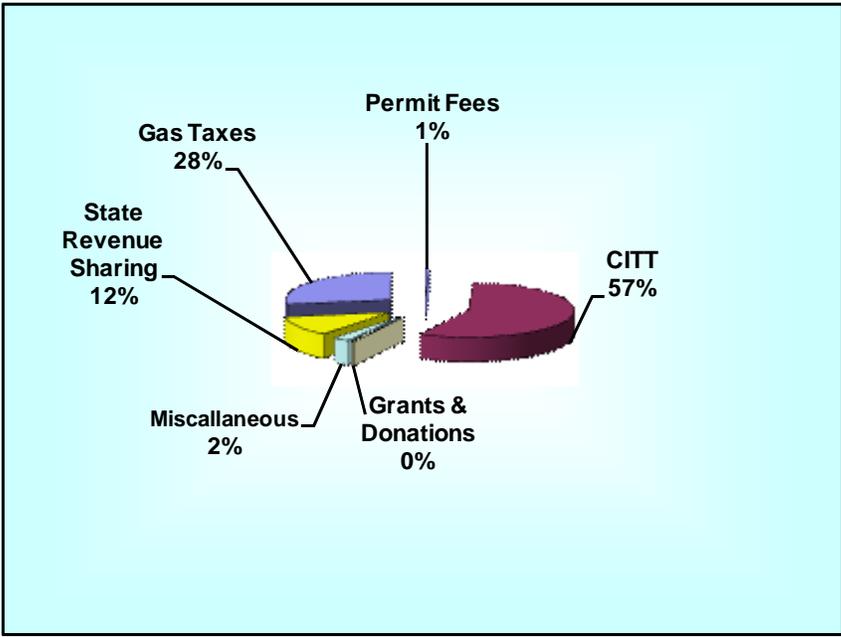
FY 2012-2013 Annual Budget Transportation Fund

Revenue Overview

History of Transportation Fund Revenue



Transportation Fund Revenue by Source for FY 12-13



City of Miami Gardens

FY 2012-2013 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 2011-2012	F.T.E.
Public Works Director	1
Assistant Public Director	1
Public Works Operations Mgr.	1
Sub-Total	3

Authorized Positions

Fiscal Year 2012-2013	F.T.E.
Public Works Director	1
Assistant Public Works Director	1
Public Works Operations Mgr.	1
Sub-Total	3

Accomplishments, Goals and Objectives

FY 11-12 Accomplishments

- Completed Sound Wall Landscaping by the Turnpike.
- Completed NW 42 Avenue/NW 179 Street Bridge.
- Completed Kings Gardens 1 & 2 Road and Street Lighting Improvement Project.
- Received Grants from South Florida Water Management District and the NCRS for Drainage Projects.

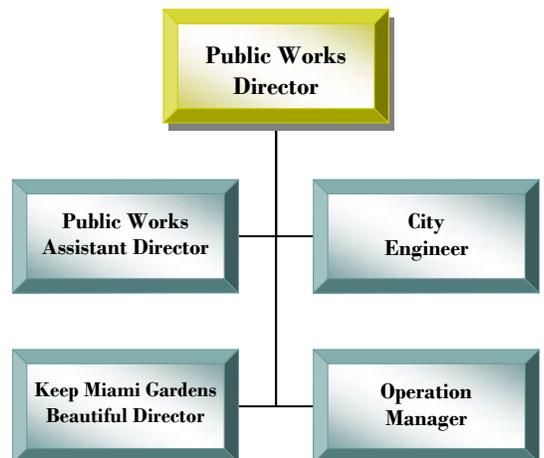
FY 12-13 Goals and Objectives

- 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 start up the ROW Capital Improvement Projects (Repaving and Sidewalks) with the CITT Funds.

Organization Chart



Newly renovated Public Works headquarters building in Sunshine International Park.



City of Miami Gardens

FY 2012-2013 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT ADMINISTRATIVE DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$327,232	\$338,706	\$358,593	\$421,977	\$369,259	\$343,979	\$384,270
Operating Expenses	\$736,328	\$713,887	\$749,331	\$834,298	\$1,040,143	\$908,428	\$909,232
Capital Outlay	\$0	\$10,270	\$0	\$76,290	\$0	\$0	\$0
Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$3,624,493
TOTAL DIVISION	\$1,063,560	\$1,062,863	\$1,107,924	\$1,332,565	\$1,409,402	\$1,332,407	\$4,917,994

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	110,000	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees	4	5	5	4	4	4	4
4. Operating Budget	\$1,063,560	\$1,062,863	\$1,107,924	\$1,332,565	\$1,409,402	\$1,332,407	\$4,917,994
Service Quantity							
5. # Engineering Permits Issued	428	290	300	274	100	150	150
6. # Employees in Public Works	32	44	44	43	43	43	43
Efficiency Measures							
7. Permit Approval Time	3 Days	2 Days	1 Day	1 Day	1 Day	1 Day	1 Day
Effectiveness Measures							
8. # Customer Complaints/Calls	630	463	450	382	403	440	400

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 anticipates the ½ cent sales tax funds in FY 2012/13. This funding will be used for paving, sidewalk construction, maintenance of bus shelters, and other transit projects.

City of Miami Gardens

FY 2012-2013 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 2011-2012	F.T.E.
KMGB Program Director	1
KMGB Coordinator	1
Sub-Total	2

Authorized Positions

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



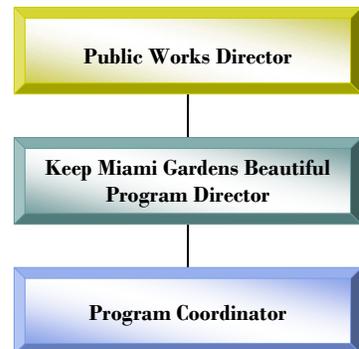
Accomplishments, Goals and Objectives

FY 11-12 Accomplishments

- The City has received the 2011 Tree City USA certification.
- The City partnered with Miami-Dade County's Adopt-A Tree program to give away over 2000 trees to residents during City's Annual Arbor Day celebration.
- Create community garden in the Leslie Estates community through the collaborative efforts of various city departments and business sponsors.
- Increase the tree canopy in the City to over 11%.
- Received the 2011 American Public Works Association "Project of the Year" Award for the 2nd Phase of the landscaping project on NW 183 Street.

FY 12-13 Goals and Objectives

- To apply for a grant for the beautification of the 42nd Avenue canal bank.
- 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.
- Help create new community garden through the joint efforts of city departments and community groups



City of Miami Gardens

FY 2012-2013 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT KEEP MIAMI GARDENS BEAUTIFUL DIVISION

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$130,080	\$128,604	\$126,966	\$145,081	\$145,021	\$138,727	\$141,401
Operating Expenses	\$313,596	\$348,602	\$378,651	\$206,806	\$53,613	\$45,700	\$58,380
Capital Outlay	\$0	\$41,880	\$0	\$0	\$29,277	\$0	\$0
TOTAL DIVISION	\$443,676	\$519,086	\$505,617	\$351,887	\$227,911	\$184,427	\$199,781

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	2	2	2	2	2	2	2
4. Operating Budget	\$443,676	\$519,086	\$505,617	\$351,887	\$227,911	\$184,427	\$199,781
5. # State Corrections Crews	2	2	2	3	3	3	3
Service Quantity							
5. #Trees Planted	787	450	500	755	1,157	1,000	1,000
6. # Bags Litter Collected	7,325	7,176	7,533	8,820	8,790	8,500	8,600
7. # miles Cleaned of Litter	2,553	3,500	3,500	3,500	3,090	2,500	2,800
Efficiency Measures							
8. Avg. Cost per Bag of Litter	\$60.57	\$72.33	\$67.12	\$78.25	\$94.84	\$111.10	92.52
9. Trees Planted per resident	1 Tree/137 residents	1Tree/242 residents	1Tree/220 residents	1Tree/146 residents	1Tree/119 residents	1Tree/67 residents	1Tree/67 residents
Effectiveness Measures							
9. \$ Grants Received	\$1,003,000	\$1,000,000	\$5,413,714	\$168,000	\$4,048,685	\$200,000	\$500,000

Analysis

The Division continues to be involved with environmental education. In FY 11, NW 183 Street Landscaping Project Phase II was completed. 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-12, 441 medians from NW 183 Street to NW 215 Street design should be completed and funded by FDOT.

City of Miami Gardens

FY 2012-2013 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 2011-2012	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 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



Accomplishments, Goals and Objectives

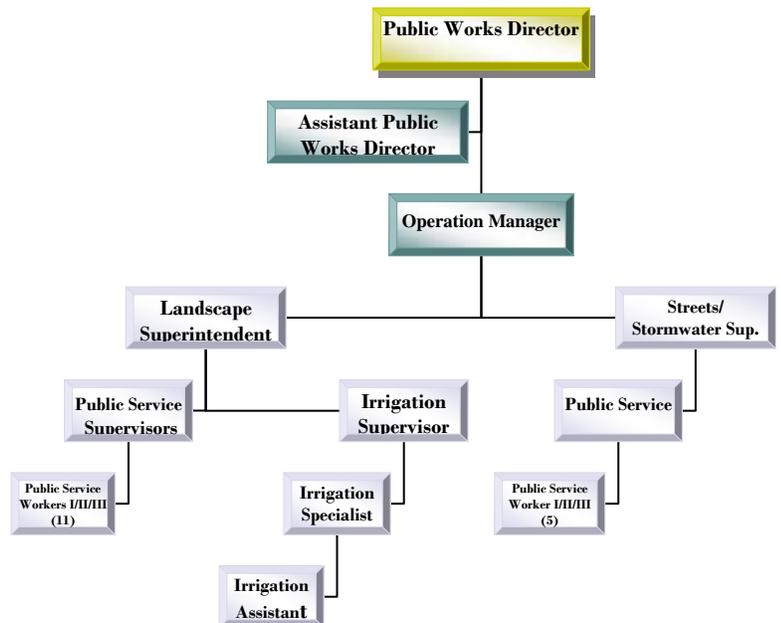
FY 11-11 Accomplishments

- Repaired 19,001 feet of sidewalk.
- Collected over 8,790 bags of litter.
- Completed the landscaping for the Turnpike sound wall.
- Completion of NW 7 Avenue Road Improvement Project.

FY 12-13 Goals and Objectives

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

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget
Transportation Fund

PUBLIC WORKS DEPARTMENT OPERATIONS/STREETS DIVISION

Division Budget Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$898,689	\$1,072,506	\$1,264,172	\$1,381,410	\$1,324,599	\$1,462,276	\$1,511,053
Operating Expenses	\$1,399,332	\$899,037	\$1,101,798	\$1,054,905	\$493,217	\$486,448	\$436,855
Capital Outlay	\$1,256,916	\$302,503	\$7,003	\$15,933	\$71,166	\$949,348	\$0
TOTAL DIVISION	\$3,554,937	\$2,274,046	2,372,973	\$2,452,248	\$1,888,982	\$2,900,072	\$1,950,408

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees	35	35	36	26	26	27	27
4. Operating Budget	\$3,554,937	\$2,274,046	\$2,372,973	\$2,452,248	\$1,888,982	\$2,900,072	\$1,950,408
Service Quantity							
5. Linear Feet Sidewalks Installed	2,610	4,696	5,000	5,000	1,260	300	1,300
6. Linear Feet Streets Paved	16,270	25,000	26,400	5,300	5,300	10,600	30,000
7. Linear Feet Sidewalks Repaired	5,650	4,453	9,343	9,200	19,001	7,000	20,000
Efficiency Measures							
7. Avg. Cost per foot sidewalk	\$27	\$39	\$35	\$35	\$32	\$32	\$32
8. Avg. Cost of Street Paved foot	\$169	\$95	\$109	\$110	\$110	\$100	\$100
Effectiveness Measures							
9. # Work Orders Completed	496	507	350	300	403	440	400

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 2011-2012 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT CITT – Capital Projects & Transit

Mission

This Division will be utilized the funding from Citizens Independent Trust to perform capital projects related to road resurfacing, ADA sidewalk improvements and capital improvements related to transit, such as bus shelters repairs or improvements.

Staffing Level

Authorized Positions

Fiscal Year 2011-2012 _____ F.T.E.

No authorized positions

Authorized Positions

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

No authorized positions

Accomplishments, Goals and Objectives

FY 11-12 Accomplishments

- none

FY 12-13 Goals and Objectives

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

Organization Chart

N/A

City of Miami Gardens

FY 2011-2012 Annual Budget Transportation Fund

PUBLIC WORKS DEPARTMENT CITT – Capital Projects & Transit

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	N/A	N/A	N/A	N/A	N/A	N/A	\$0
Operating Expenses	N/A	N/A	N/A	N/A	N/A	N/A	\$0
Capital Outlay	N/A	N/A	N/A	N/A	N/A	N/A	\$4,275,000
TOTAL DIVISION	N/A	N/A	N/A	N/A	N/A	N/A	\$4,275,000
TOTAL PUBLIC WORKS DEPARTMENT	\$5,062,173	\$3,855,995	\$3,986,515	\$4,136,700	\$4,651,342	\$4,416,906	\$11,343,182
TOTAL TRANSPORTATION FUND	\$4,247,580	\$3,855,995	\$3,986,515	\$4,136,700	\$4,651,342	\$4,416,906	\$11,343,182

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served							
2. Service Area							
3. # FTE Employees							
4. Operating Budget							
Service Quantity							
5. Linear Feet Sidewalks Installed							
6. Linear Feet Streets Paved							
7. Linear Feet Sidewalks Repaired							
Efficiency Measures							
7. Avg. Cost per foot sidewalk							
8. Avg. Cost of Street Paved foot							
Effectiveness Measures							
9. # Work Orders Completed							

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.



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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 2012-2013 Annual Budget Development Services Fund

FY 2012-2013 Development Services Fund Estimated Revenues

Total Development Services Fund

Revenue Type	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY11-12	Budget FY12-13
Planning & Zoning Fees	\$272,901	\$249,597	\$273,541	\$190,057	\$370,002	\$408,929	\$350,000
Fee Surcharge	\$148,696	\$142,371	\$44,488	\$0	\$132,713	\$269,096	\$218,301
Building Permits	\$2,100,939	\$1,547,257	\$2,044,987	\$1,906,473	\$1,611,786	\$2,016,753	\$1,756,000
Grants	\$94,965	\$25,000	\$0	\$0	\$5,730	\$5,730	\$5,730
BCCO	\$37,184	\$33,822	\$24,205	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$33,537	\$18,098	\$9,416	\$59,176	\$3,457	\$6,300	\$181,091
Gen Fund Subsidy	\$0	\$1,200,000	\$1,452,701	\$1,493,585	\$0	\$0	\$0
Fund Balance Forward	\$2,095,620	\$682,443	\$27,664	\$18,345	\$0	\$0	\$0

Total Development Services Fund Revenue	\$5,022,040	\$4,783,842	\$3,877,002	\$3,667,636	\$2,,128,688	\$2,706,808	\$2,511,122
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Analysis

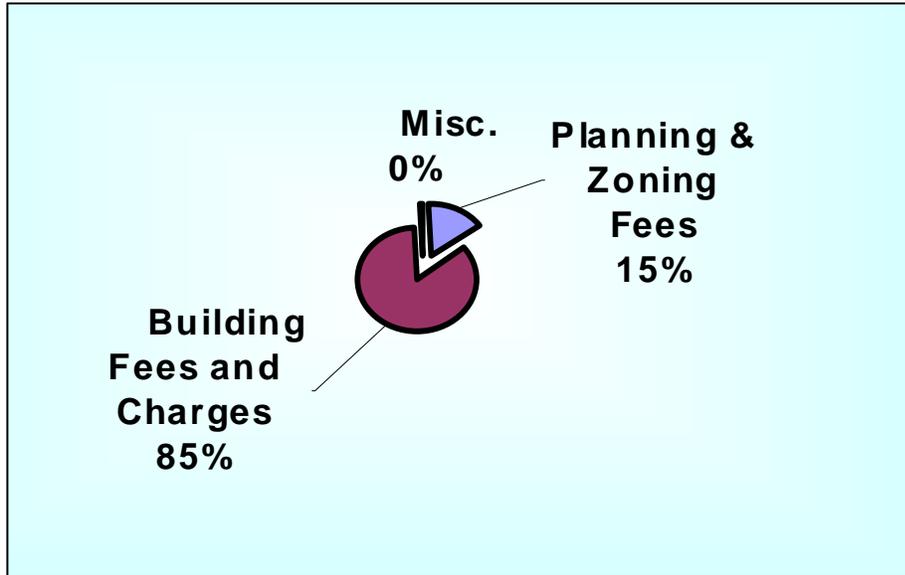
The Development Services Fund had several very good years of revenue generation during FY-05 and FY-06. FY-07 saw the beginning of a slowdown in the local building community. This was anticipated; however, not to the extent that the decline was experienced.

FY-08 through FY-11 saw expected revenues cut several times during the year. It appears that positive economic factors will spell a moderate comeback in building activity in this fund for FY-12 as several large individual projects may be coming on line.

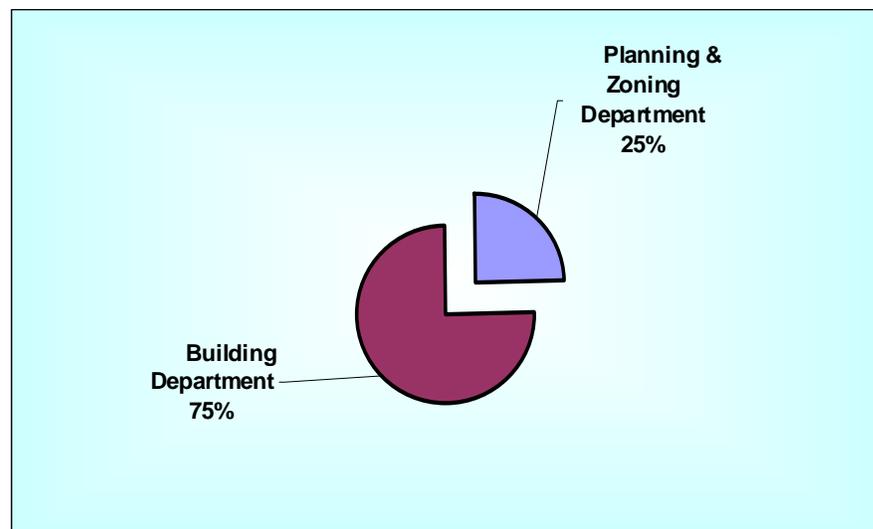
City of Miami Gardens

FY 2012-2013 Annual Budget
Development Services Fund

Development Services Fund Revenue



Development Services Fund Expenditures



City of Miami Gardens

FY 2012-2013 Annual Budget Development Services Fund

PLANNING & ZONING DEPARTMENT

Mission

The Planning and Zoning Department is responsible for all physical planning activities in the City. The Planning Division updates the City's Comprehensive Development Master Plan and accomplishes specific mid and long range planning projects and redevelopment initiatives. The Zoning Division handles day-to-day administration of the Land Development Regulations and Zoning Code.

Staffing Level

Authorized Positions

Fiscal Year 2011-2012	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 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



Accomplishments, Goals and Objectives

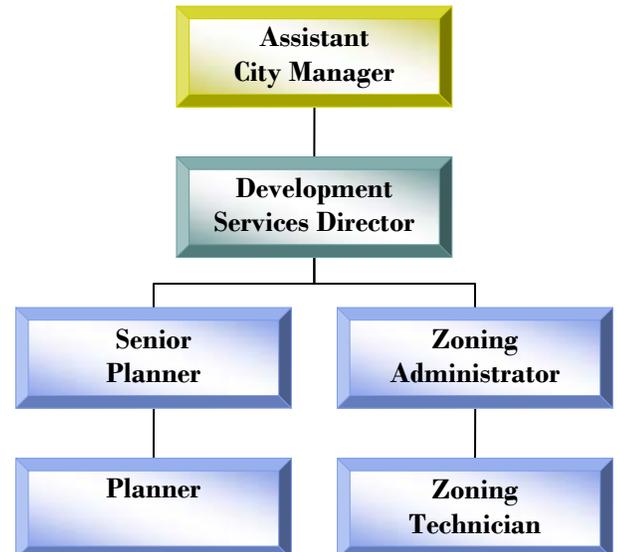
FY 11-12 Accomplishments

- Obtained Local Historic Designations for both the Sunshine Arch (MiMo Architecture) and the Historic Enrico Dairy Farmhouse/Future Historic Museum
- Obtained a \$760,000 Trail Grant
- Completed Annual Update to Comprehensive Plan, Capital Improvement Element.

FY 12-13 Goals and Objectives

- Complete the grant-funded Bicycle-Pedestrian Mobility master Plan
- Remove the City's Property from Dolphin Center South DRI
- Develop new City shuttle bus routes and implement service.
- Obtain funding for Enrico Dairy Farmhouse/Historic Museum renovation.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget Development Services Fund

PLANNING & ZONING DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$498,913	\$562,725	\$570,927	\$557,094	\$499,484	\$469,069	\$489,370
Operating Expenses	\$496,413	\$403,122	\$300,745	\$333,207	\$217,366	\$139,919	\$129,5853
Capital Outlay	\$20,684	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$1,016,010	\$965,847	\$871,672	\$890,301	\$716,850	\$608,988	\$618,956

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq.	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq.	20 Sq.	20 Sq. Miles
3. # FTE Employees	8	8 6.5		6	6	5	5
4. Operating Budget \$1,016,010		\$965,847	\$871,672	\$890,301	\$716,850	\$608,988	\$618,956
Service Quantity							
5. # Zoning Actions	950	900	1,760	1,684	4,158	3,200	4,000
6. # Community Meetings Held	3	5	5	4	8 5		6
6. # Zoning Verification	90	95	50	46	38 80		40
7. Major Studies Undertaken	4	3	3	2	2 4		2
Efficiency Measures							
8. Avg. Cost per Zoning Action	\$1,069.55	\$1,073.16	\$495.27	\$538.10	\$170.70	\$165.14	\$135.79
Effectiveness Measures							
9. Major Studies Adopted	2 2		3	2	2	1	2
10. % of Rezoning Recommendations Adopted	100%	100%	100%	100%	100%	92%	100%

Analysis

A slight decrease in the sheer number of actions directly corresponds to a decreased number of building plan review by zoning. The number of site plans has increased plus hundreds of sign plans have been processed; property owners are attempting to comply with the five year requirements with new sign criteria by February 13, 2013. This trend is anticipated to intensify due to enforcement.

City of Miami Gardens

FY 2012-2013 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 2011-2012 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 2012-2013 F.T.E.

Building & Code Compliance Director/Bldg. Official	.5
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	15.5

Accomplishments, Goals and Objectives

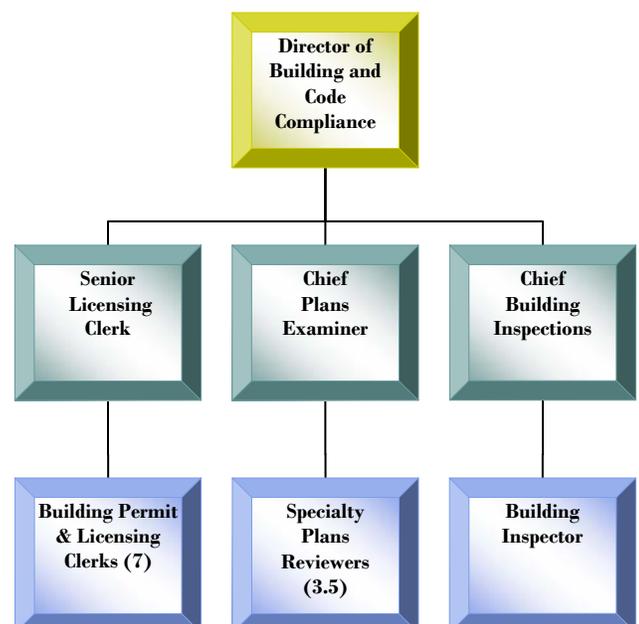
FY 11-12 Accomplishments

- Enhanced online services to residents
- Established the Unsafe Structures Board
- Provides professional inspection services in all construction disciplines within 24 hours of requests.
- Streamlined several permit processes

FY 12-13 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 2012-2013 Annual Budget Development Services Fund

BUILDING DEPARTMENT

Division Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$1,427,934	\$1,950,251	\$2,050,597	\$1,774,211	\$1,500,757	\$1,389,501	\$1,379,173
Operating Expenses	\$1,343,782	\$944,444	\$930,200	\$999,569	\$534,894	\$493,998	\$512,993
Capital Outlay	\$263,614	\$10,381	\$6,188	\$0	\$0	\$0	\$0
TOTAL DEPARTMENT	\$3,035,330	\$2,905,076	\$2,986,985	\$2,773,780	\$2,035,651	\$1,883,499	\$1,892,166
TOTAL DEVELOPMENT SERVICES FUND	\$4,101,400	\$3,870,924	\$3,858,657	\$3,664,081	\$2,752,501	\$2,492,487	\$2,511,122

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	107,567	108,200	109,200	110,000	111,171	109,730	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees	10.5	24	34	35	19	19	16.5
4. Operating Budget	\$3,035,330	\$2,905,076	\$2,986,985	\$2,773,780	\$2,035,651	\$1,883,499	\$1,892,166
Service Quantity							
5. # Building Permits Issued	10,263	12,589	7,500	8,250	5,900	4,900	4,600
6. # Inspections Performed	14,963	36,560	12,000	13,200	12,931	13,250	14,000
Efficiency Measures							
7. % Inspections w/in 24 hrs	45%	95%	95%	95%	95%	90%	80%
8. Permits w/in 15 days Residential	n/a	47%	55%	70%	75%	70%	70%
9. # Plan Review/day/Inspector	n/a	20	20	20	15	15	15
Effectiveness Measures							
10. ISO Rating	4	4	4	4	4	4	4
11. Citizen Survey satisfaction	n/a	37%	75%	85%	90%	92%	90%

Analysis

On-line services were launched which includes inspection requests, online payments, and obtaining permit information via City's website in FY 2012. There has been a marginal increase in permit activities signifying an economic shift.

For FY 13, an increase inspection is expected as the New City Hall proceeds into construction phase. There are commercial projects anticipated to commence within the fiscal year.



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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 expenditures if over \$10,000 with an expected life of 10 years or more.

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

The Division of Capital Improvement Projects is responsible for the planning, coordination, execution, and supervision of all construction related capital projects in the City, and for the administration of all capital funds. Among the projects scheduled for the upcoming fiscal year include the 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 2012-2013 Annual Budget Capital Projects Fund

FY 2012-2013 Capital Projects Fund Estimated Revenues

Capital Projects Fund Revenues

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Bonds/Loans	\$14,400,000	\$0	\$12,800,000	\$0	\$55,000,000	\$0	\$0
Transfers-In	\$3,272,853	\$4,884,197	\$1,700,000	\$2,235,870	\$960,661	\$895,817	\$4,159,838
Grants	\$3,160,677	\$11,109,656	\$7,242,320	\$5,767,617	\$5,183,243	\$3,652,008	\$0
Impact Fees	n/a	n/a	\$0	\$0	\$0	\$41,030	\$486,030
Reappropriate Fund Balance	n/a	\$13,595,976	\$13,275,359	\$2,846,510	\$0	\$50,243,280	\$737,647
Other	201,258	\$434,776	\$166,829	\$16,518	\$1,017,832	\$1,439,536	\$1,523,081
TOTAL FUND	\$26,513,935	\$30,024,605	\$35,184,508	\$10,866,515	\$62,161,736	\$56,271,671	\$6,906,596



*New City Hall
Construction to began in
June 2012*

City of Miami Gardens

FY 2012-2013 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. During FY 04-05, no projects were scheduled so that these funds could be used for cash flow and as an emergency reserve as the City did not have a fund balance as of FY 04-05. This same approach was used for the FY 05-06 budget year. Funds accumulating in this fund are used for the City's first revenue bond proceeds which were deposited in this fund for capital projects such as a City Hall site, a public works complex, parks and other capital projects as City Council may direct.

Staffing Level

Authorized Positions

Fiscal Year 2011-2012	F.T.E.
Special Improvements Director	1
Project Manager	2
On-Site Construction Rep.	1
<u>CIP Coordinator</u>	<u>1</u>
Sub-Total	5

Authorized Positions

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



A new playground was installed at A.J. King Park.

Accomplishments, Goals and Objectives

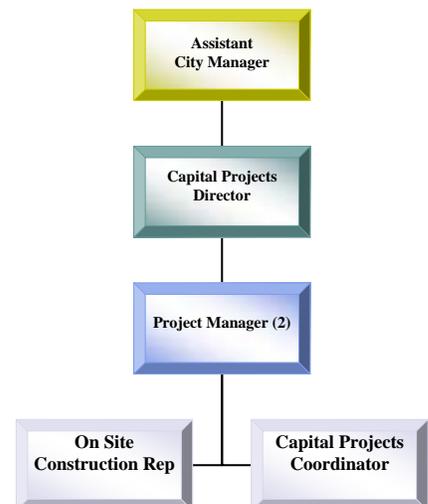
FY 11-12 Accomplishments

- Completed Amphitheatre at BT Ferguson Complex.
- Replace playground at Miami Carol City Park
- Completed sports field for Brentwood Park
- Completed installation of sports lighting at Miami Carol City Park.

FY 12-13 Goals and Objectives

- Start construction on North Dade Optimist Park
- Planning for new Senior Center.
- Install perimeter fence and gates for BT Ferguson Complex
- Start construction of the new City Hall/Police Complex.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget Capital Projects Fund

CAPITAL PROJECTS FUND OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$80,244	\$228,153	\$347,245	\$466,652	\$458,428	\$520,360	\$557,084
Operating Expenses	\$693,200	\$2,723,729	\$751,663	\$461,054	\$689,694	\$126,831	\$271,555
Capital Outlay	\$10,715,790	\$13,797,363	\$47,602,135	\$7,757,357	\$9,183,761	\$50,688,535	\$1,344,296
Debt Service	0	0	0	0	\$3,768,026	\$4,184,532	\$4,733,661
TOTAL DIVISION	\$11,489,234	\$16,749,245	\$48,701,043	\$8,685,063	\$14,099,909	\$55,519,808	\$6,906,596
TOTAL CAPITAL PROJECT FUND	\$11,489,234	\$16,749,245	\$48,701,043	\$8,685,063	\$14,099,909	\$55,519,808	\$6,906,596

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles					
3. # FTE Employees	1	2	3	4	4	4	4
4. Operating Budget	\$11,489,234	\$16,749,245	\$48,701,043	\$8,685,063	\$14,099,909	\$55,159,808	\$6,906,596
Service Quantity							
5. # projects in construction	1	3	7	6	12	11	11
6. # projects in planning	5	10	15	18	11	10	10
7. # meetings	44	51	144	140	146	172	172
Efficiency Measures							
8. Projects handled/employee	6	6.5	7.3	6	6.5		5
Effectiveness Measures							
9. Projects complete on time %	n/a	100%	90%	90%	90%	90%	90%
10. Projects @/under budget	n/a	2	3	5	11	8	8

Analysis

FY-11 was an important year as many of the projects for which we have been planning for years were completed or actually got underway. The same should be true for FY-12 with the commencement of additional improvements at a number of parks and the construction of the new City Hall complex.

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 2012-2013 Annual Budget Stormwater Utility Fund

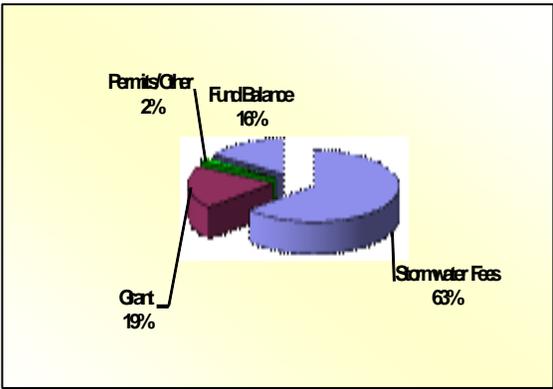
FY 2012-2013 Stormwater Utility Fund Estimated Revenues

Stormwater Utility Fund Revenues

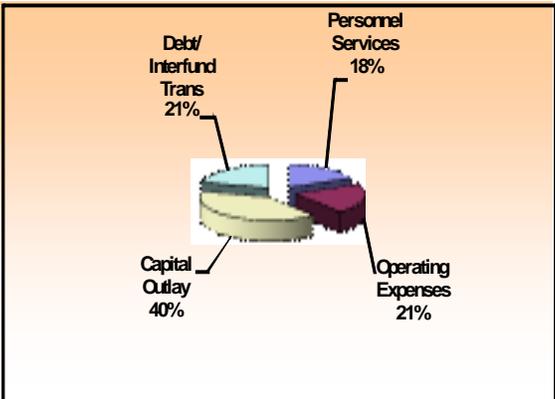
Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Stormwater Fees	\$1,400,804	\$3,473,074	\$3,381,668	\$3,456,364	\$3,395,000	\$3,300,000	\$3,240,000
Grant	\$0	\$0	\$645,351	\$88,275	\$512,073	\$784,045	\$0
Other	\$8,959,486	\$487,695	\$34,966	\$39,517	\$26,000	\$89,565	\$89,565
Fund Balance Forward	\$0	\$0	\$479,360	\$1,159,901	\$1,375,440	\$1,250,982	\$0
TOTAL FUND	\$10,360,290	\$3,960,769	\$4,541,345	\$4,744,057	\$5,308,513	\$5,424,592	\$5,076,027

Stormwater Fund Expenditures

Stormwater Utility Source of Revenues



Stormwater Utility Expenditure Profile



City of Miami Gardens

FY 2012-2013 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 2011-2012	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 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



Accomplishments, Goals and Objectives

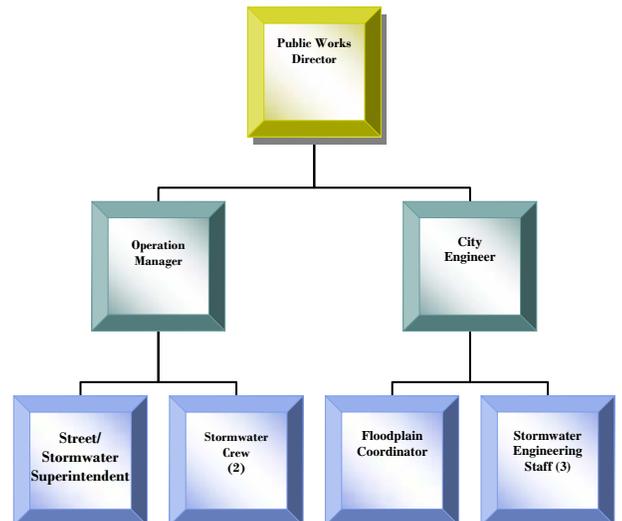
FY 11-12 Accomplishments

- Completed NW 38 Court and NW 203 St. Stormwater/Swale drainage project
- Completed NW 21 Ave Stormwater/Swale drainage project.
- Completed NW 159 Street Stormwater/Swale drainage project.
- Completed NW 38 Court and NW 185 Street Stormwater/Swale drainage project.
- Completed the Vista Verde Stormwater Improvements.
- Completed the canal stabilization and outfall/culvert repairs.
- Re-negotiated with Miami Dade County for canals maintenance (herbicide and harvesting) to a lower amount.

FY 12-13 Goals and Objectives

- To add the stormwater fees to the tax roll to eliminate the fees in utility bills.
- Complete NW 191 Street Stormwater Drainage Project.
- To continue the new embankment stabilization project.

Organization Chart



City of Miami Gardens

FY 2012-2013 Annual Budget Stormwater Utility Fund

STORMWATER UTILITY FUND OPERATING DIVISION

Fund Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	\$10,367	\$300,890	\$633,746	\$855,314	\$917,251	\$955,657	\$1,012,446
Operating Expenses	\$928,223	\$3,058,995	\$2,130,652	\$2,100,719	\$2,266,929	\$2,178,071	\$2,193,723
Capital Outlay	\$8,954,785	\$0	\$0	\$0	\$0	\$1,473,457	\$123,396
TOTAL DIVISION	\$9,893,375	\$3,359,885	\$2,794,398	\$2,956,033	\$3,184,180	\$4,607,185	\$3,329,565
TOTAL STORMWATER UTILITY FUND	\$9,893,375	\$3,359,885	\$2,794,398	\$2,956,033	\$3,184,180	\$4,607,185	\$3,329,565

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile (Partial Year)							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. Miles	20 Sq. 20	Sq. 20	Sq.
3. # FTE Employees 0		6	6	7	7		
4. Operating Budget	\$9,893,375	\$3,359,885	\$2,794,398	\$2,956,033	\$3,184,180	\$4,607,185	\$3,329,565
Service Quantity							
5. # Catch Basins Cleaned	45 200		348	350	700	600	600
6. # Miles of Streets Cleaned	0 250		1185	1250	1186	1000	1000
7. Linear feet of pipe Cleaned	n/a 25,000		8,221	25,000	20,075	20,000	20,000
8. # Manholes Cleaned	1	15	155	600	746	600	600
9. # Construction Projects	1	2	7	2	6	5	5
Efficiency Measures							
10. # Basins Cleaned/ Employee	n/a n/a		33	58	88	86	86
11. Ave Cost per mile/ street	n/a n/a		\$2,363	\$2,000	\$2,000	\$2,000	\$2,000
Effectiveness Measures							
12. Customer Survey Rating	n/a Fair		Good	Good	Good	Good	Good

Analysis

In FY2011-12, five construction projects were completed minimize flooding in the community. In addition, the City received Natural Resources Conservation Services funding for canal stabilization and culvert/outfall repairs. For FY 2013, the City will continue canal bank stabilization. Furthermore, 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.

City of Miami Gardens

FY 2012-2013 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 2012-2013
Debt Service Fund
Estimated Revenues

Debt Service Fund Revenues

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 07-08	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Transfers-in	n/a	n/a	\$6,012,341	\$6,637,910	\$7,257,892	\$13,685,523	\$11,304,255
TOTAL FUND			\$6,012,341	\$6,637,910	\$7,257,892	\$13,685,523	\$11,304,255

City of Miami Gardens

FY 2012-2013 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 11-12 Accomplishments

n/a

FY 12-13 Goals and Objectives

n/a

Staffing Level

Authorized Positions

Fiscal Year 2011-2012 _____ **F.T.E.**

No employees

Authorized Positions

Fiscal Year 2012-2013 _____ **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 2012-2013 Annual Budget Debt Service Fund

DEBT SERVICE FUND

Fund Budget

Expenditures

Category	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Personnel Services	n/a	n/a	\$0	\$0	\$0	\$0	\$0
Operating Expenses	n/a	n/a	\$6,012,341	\$6,637,910	\$7,257,889	\$13,685,523	\$11,304,255
Capital Outlay	n/a	n/a	\$0	\$0	\$0	\$0	\$0
TOTAL DIVISION			\$6,012,341	\$6,637,910	\$7,257,889	\$13,685,523	\$11,304,255
TOTAL DEBT SERVICE FUND			\$6,012,341	\$6,637,910	\$7,257,889	\$13,685,523	\$11,304,255

Performance Indicators

	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Estimated FY 11-12	Budget FY 12-13
Service Profile							
1. Population Served	108,200	109,200	110,000	111,171	109,730	107,167	107,167
2. Service Area	20 Sq.	20 Sq.	20 Sq.	20 Sq. Miles	20 Sq.	20 Sq. Miles	20 Sq. Miles
3. # FTE Employees	0	0	0	0	0	0	0
4. Operating Budget	n/a	n/a	\$6,012,341	\$6,739,794	\$7,257,892	\$13,685,523	\$11,304,255
Service Quantity							
5.							
Efficiency Measures	n/a	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. Current Taxable value to Debt ratio is 3%



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City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

Revenues	Estimated 09/30/12	Manager's 2013 Budget	Notes
Property Taxes			
01-00-00-311-000-00	Ad Valorem Taxes	20,864,919	20,484,325 millage rate 6.3620
01-00-00-311-001-00	Delinquent Ad Valorem Taxes	219,852	234,111
Utility Taxes			
01-00-00-314-100-00	Electric Utility Tax	5,633,082	5,700,000
01-00-00-314-300-00	Water Utility Tax	1,018,475	1,020,000
01-00-00-314-400-00	Gas Utility Tax	205,776	220,000
01-00-00-315-510-00	Telecommunication Tax	3,419,449	4,028,560 State Estimate
Other Taxes			
01-00-00-316-000-00	Local Business Tax	1,030,000	1,025,000
Franchise Fees			
01-00-00-323-100-00	Electric Franchise Fee	2,912,000	3,200,000
01-00-00-323-400-00	Gas Franchise Fee	171,213	175,000
01-00-00-323-700-00	Solid Waste Franchise Fee	823,526	840,000
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	41,390	45,000
01-00-00-329-200-00	Landlord Permit Fees	180,000	185,000
01-00-00-329-600-00	Special Events Permit	12,000	11,000
01-00-00-329-700-00	Towing Permit Fees	1,200	1,500
01-00-00-329-800-00	Certificates of Use	420,000	425,000
01-00-00-329-900-00	Certificate of Re-Occupancy	151,436	150,000
Intergovernment Revenue			
State/Federal Shared Revenues			
01-00-00-331-200-00	Federal Grant - Public Safety	22,827	23,000
01-00-00-331-202-00	Byrne Grant	152,033	200,959
01-00-00-331-203-00	Cops Grant	706,345	600,000
01-00-00-331-250-00	US Department of Justice	15,000	0
01-00-00-331-501-00	Federal Hurricane Relief	4,559	0
01-00-00-334-200-00	State Grant - Public Safety	15,000	32,760 Victims of Crime Act grant
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	2,350,832	2,533,295 State Estimate
01-00-00-335-150-00	Alcoholic Beverage Licenses	17,500	17,500
01-00-00-335-180-00	Half-Cent Sales Tax	7,075,710	7,285,992 State Estimate
01-00-00-337-204-00	Byrne Grant - County	13,159	10,332
Shared Revenues: Other			
01-00-00-338-001-00	County Occupational Licenses	136,862	140,000
01-00-00-312-400-00	CITT Settlement	3,224,314	0
Charges for Services			
01-00-00-341-100-00	Recording Fees	1,200	1,200
01-00-00-341-101-00	Lien Searches	70,642	70,500
01-00-00-341-300-00	Bid Specs Fees	1,200	2,500
01-00-00-341-301-00	Lien Reduction Application Fee	6,000	5,000
01-00-00-341-302-00	Amesty Lien Reduction Application	380,494	275,000
01-00-00-341-900-00	Passport Fees	60,000	50,000
01-00-00-341-920-00	Election Qualifying Charges & Fees	3,000	0
01-00-00-342-100-00	Police Services	60,000	55,000
01-00-00-342-105-00	Off Duty Police Officer Revenue	972,940	1,101,418
01-00-00-347-200-00	Parks and Recreation	405,557	483,830
01-00-00-347-201-00	Pool Admissions	22,983	20,000
01-00-00-347-202-00	Recreation Facility Rentals	54,431	50,000
01-00-00-347-203-00	Youth Sports Program	200,000	271,750
01-00-00-347-204-00	Community Center Memberships	112,062	105,000
01-00-00-347-205-00	P & R Sponsorship/Fundraiser	5,000	6,000
01-00-00-347-206-00	Contract Classes	72,645	119,200
01-00-00-347-207-00	BTF Rentals	134,427	145,000
01-00-00-347-411-00	MLK-Vendors	2,500	500
01-00-00-347-415-00	Jazz Festival	2,243,664	2,250,000
01-00-00-347-416-00	Jazz in the Garden-Vendors	139,089	149,000
01-00-00-347-418-00	Jazz in the Gardens - Women's Impact	1,040	1,000
01-00-00-347-450-00	Commission on Women	120	0
01-00-00-349-100-00	I.T. Svc. to Miami Lakes	17,795	0
01-00-00-349-101-00	Vending Machines	1,200	1,500

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

Revenues- Con't	Estimated 09/30/12	Manager's 2013 Budget	Notes
Fines and Forfeitures			
01-00-00-351-100-00	Parking Fines	28,220	33,000
01-00-00-351-200-00	School Crossing Guard - Clerk	11,435	13,000
01-00-00-351-300-00	School Crossing Guard - County	253,361	260,000
01-00-00-351-500-00	Traffic Fines	454,922	480,000
01-00-00-351-510-00	Red Light Camera - County	524,815	525,000
01-00-00-354-100-00	Nuisance Abatement Fine	5,000	6,810
01-00-00-354-101-00	Code Enforcement Lot Clearing Fines	0	0
01-00-00-354-102-00	Code Enforcement Board Up	5,000	5,000
01-00-00-354-103-00	Code Enforcement Fines	150,000	150,000
01-00-00-359-010-00	Red Light Camera Fines	2,037,431	2,015,000
01-00-00-359-200-00	False Alarms Fines	95,950	100,000
Miscellaneous Revenues			
01-00-00-361-100-00	Interest	20,000	15,000
01-00-00-365-000-00	Sales of Other Assets	5,000	375,000
01-00-00-366-000-00	Contributions and Donations	5,000	5,000
01-00-00-369-400-00	Slot Machine Revenue	1,109,627	1,120,000
01-00-00-369-900-00	Other Miscellaneous Revenues	117,527	25,000
01-00-00-369-902-00	Lobbying Registration Fees	3,000	3,000
01-00-00-369-903-00	Insurance Reimbursement	45,000	45,000
01-00-00-369-905-00	Foreclosure property registry	71,415	55,000
01-00-00-369-906-00	Rebates	15,702	35,000
Other Sources			
01-00-00-381-015-10	Inter Transf - Transportation	374,466	364,155
01-00-00-381-026-15	Inter Transf - Develop Svc.	511,070	475,761
01-00-00-381-028-14	Inter Transf - CDBG	25,000	0
01-00-00-381-029-41	Inter Transf - Stormwater	209,828	245,829
01-00-00-381-031-30	Inter Transf - Capital Prj.	0	237,155
01-00-00-389-400-00	Grants and Donations, Other So	0	3,673,500
			Loan for police vehicles, equip & Recreation equip
Fund Balance Forward			
01-00-00-389-900-00	Fund Balance	5,328,984	8,921,449
01-00-00-389-901-00	Re-appropriated Fund Balance		946,437
			Est. Reserve Balance Forward

TOTAL GENERAL FUND REVENUE

\$67,376,202

\$74,043,827

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

LEGISLATIVE DEPARTMENT

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-11-01-511-106-00	42,000	42,000	
01-11-01-511-107-00	72,000	72,000	
01-11-01-511-201-00	7,931	7,907	
01-11-01-511-202-00	5,678	6,430	
01-11-01-511-203-00	44,983	47,197	
Operating Expenditures			
01-11-01-511-310-00	20,150	0	No funding for Lobbyist
01-11-01-511-400-00	1,600	1,600	
01-11-01-511-411-00	11,013	10,980	
01-11-01-511-421-00	110	150	
01-11-01-511-480-00	2,868	2,800	
01-11-01-511-490-00	14,400	14,400	
01-11-01-511-491-00	6,000	14,400	
01-11-01-511-492-00	14,400	14,400	
01-11-01-511-493-00	14,400	14,400	
01-11-01-511-494-00	14,400	14,400	
01-11-01-511-495-00	13,000	14,400	
01-11-01-511-496-00	14,400	14,400	
01-11-01-511-510-00	600	1,000	
01-11-01-511-520-00	3,000	1,960	
01-11-01-511-523-00	5,000	7,500	
01-11-01-511-540-00	32,825	33,200	
01-11-01-511-550-00	10	1,000	
Non-Operating Expenditures			
01-11-01-511-820-00	2,500	3,000	
01-11-01-511-821-00	25,000	25,000	Educational Compact only
Total Legislative	\$368,268	\$364,524	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes	
Personnel Services				
01-12-01-512-102-00	Regular Salaries and Wages	689,481	548,040	Deputy City Manager position eliminated in FY 2013
01-12-01-512-105-00	Overtime	0	0	
01-12-01-512-105-00	Special Pay	13,807	11,820	Auto/Cell Allowances
01-12-01-512-201-00	FICA	41,768	43,990	
01-12-01-512-202-00	Retirement	36,659	39,951	
01-12-01-512-203-00	Life and Health Insurance	64,450	64,493	
01-12-01-512-205-00	Workers' Compensation	2,418	1,405	
01-12-01-512-206-00	ICMA Deferred Comp - Benefit	24,913	19,818	
Operating Expenditures				
01-12-01-512-310-00	Professional Services	12,580	4,000	
01-12-01-512-340-00	Other Contractual	45,400	10,000	
01-12-01-512-400-00	Travel and Per Diem	1,300	2,000	
01-12-01-512-421-00	Postage & Freight	150	100	
01-12-01-512-470-00	Printing & Binding	0	160	
01-12-01-512-510-00	Office Supplies	500	1,800	
01-12-01-512-520-00	Operating Supplies	800	500	
01-12-01-512-540-00	Books, Publications, and Dues	8,906	6,370	
01-12-01-512-550-00	Educational & Training	466	1,000	
Total City Manager		\$943,598	\$755,447	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

OFFICE OF THE CITY MANAGER

Media and Special Events Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-12-02-512-102-00	Regular Salaries and Wages	137,833	113,341
01-12-02-512-105-00	Overtime	500	500
01-12-02-512-105-00	Special Pay	1,782	2,040
01-12-02-512-201-00	FICA	10,582	8,864
01-12-02-512-202-00	Retirement	6,247	6,335
01-12-02-512-203-00	Life and Health Insurance	15,569	23,028
01-12-02-512-205-00	Workers' Compensation	515	339
01-12-02-512-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
01-12-02-512-310-00	Professional Services	32,617	18,500
01-12-02-512-400-00	Travel & Per Diem	16	1,500
01-12-02-512-421-00	Postage & Freight	970	1,000
01-12-02-512-440-00	Rentals and Leases	3,439	4,500
01-12-02-512-450-00	Insurance	0	0
01-12-02-512-470-00	Printing & Binding	12,500	12,500
01-12-02-512-492-00	Special Events	58,222	25,000
01-12-02-512-492-01	Jazz in the Gardens	2,334,832	2,300,000
01-12-02-512-494-00	Advertising	6,000	4,000
01-12-02-512-510-00	Office Supplies	1,800	2,000
01-12-02-512-520-00	Operating Supplies	120	3,636
01-12-02-512-540-00	Books, Publications, and Dues	300	800
01-12-02-512-550-00	Educational & Training	1,572	750
Total Media & Special Events		\$2,625,416	\$2,528,633

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

OFFICE OF THE CITY CLERK

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-13-01-513-102-00	Regular Salaries and Wages	391,612	402,227
01-13-01-513-105-00	Overtime	1,000	600
01-13-01-513-105-00	Special Pay	2,400	2,400
01-13-01-513-201-00	FICA	29,246	29,989
01-13-01-513-202-00	Retirement	21,278	25,676
01-13-01-513-203-00	Life and Health Insurance	61,322	63,994
01-13-01-513-205-00	Workers' Compensation	1,478	751
01-13-01-513-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
01-13-01-513-310-00	Professional Services	600	500
01-13-01-513-340-00	Other Contractual	6,000	4,000
01-13-01-513-400-00	Travel and Per Diem	500	500
01-13-01-513-421-00	Postage & Freight	400	400
01-13-01-513-470-00	Printing and Binding	0	100
01-13-01-513-491-00	Election	80,000	50,000
01-13-01-513-494-00	Advertising	13,000	15,000
01-13-01-513-510-00	Office Supplies	1,000	1,300
01-13-01-513-520-00	Operating Supplies	300	500
01-13-01-513-540-00	Books, Publications, and Dues	800	800
01-13-01-513-550-00	Educational & Training	0	500
Total City Clerk	\$610,936	\$599,237	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

FINANCE DEPARTMENT

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes	
Personnel Services				
01-13-02-513-102-00	Regular Salaries and Wages	452,685	497,631	0.5 FTE position to CDBG grant in FY 2012 will return to General Fund in FY 13 due to lack of grant funding
01-13-02-513-105-00	Overtime	350	300	
01-13-02-513-105-00	Special Pay	3,600	3,600	
01-13-02-513-201-00	FICA	33,334	39,158	
01-13-02-513-202-00	Retirement	24,444	32,026	Increase in FRS contribution rate
01-13-02-513-203-00	Life and Health Insurance	33,379	38,566	
01-13-02-513-205-00	Workers' Compensation	1,701	929	
01-13-02-513-206-00	ICMA Deferred Comp - Benefit	0	0	
Operating Expenditures				
01-13-02-513-310-00	Professional Services	8,000	4,000	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	600	625	
01-13-02-513-421-00	Postage & Freight	80	120	
01-13-02-513-470-00	Printing & Binding	1,200	1,140	
01-13-02-513-510-00	Office Supplies	1,800	2,220	
01-13-02-513-520-00	Operating Supplies	1,330	1,320	
01-13-02-513-540-00	Books, Publications, and Dues	1,250	1,490	
01-13-02-513-550-00	Educational & Training	370	1,260	
Total Finance		\$625,624	\$689,385	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

HUMAN RESOURCES DEPARTMENT

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-13-03-513-102-00	Regular Salaries and Wages	521,720	548,898
01-13-03-513-105-00	Special Pay	2,160	2,760
01-13-03-513-201-00	FICA	36,968	41,447
01-13-03-513-202-00	Retirement	27,182	34,491
01-13-03-513-203-00	Life and Health Insurance	74,050	81,881
01-13-03-513-205-00	Workers' Compensation	1,956	1,025
01-13-03-513-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
01-13-03-513-310-00	Professional Services	17,000	16,175
01-13-03-513-313-00	Background Verifications	5,000	6,600
01-13-03-513-314-00	Drug & Physical	16,000	12,000
01-13-03-513-316-00	Psychological/Physical Testing	12,500	9,000
01-13-03-513-400-00	Travel and Per Diem	800	1,000
01-13-03-513-421-00	Postage & Freight	150	300
01-13-03-513-440-00	Rentals and Leases	2,303	2,360
01-13-03-513-470-00	Printing & Binding	4,000	1,500
01-13-03-513-494-00	Advertising	900	500
01-13-03-513-510-00	Office Supplies	1,300	2,000
01-13-03-513-520-00	Operating Supplies	1,000	3,240
01-13-03-513-540-00	Books, Publications, Dues	1,200	900
01-13-03-513-550-00	Educational & Training	25,000	30,000
			Consolidated citywide edu. reimbursement Cap each person reimbursement to \$1,000
Total Human Resources		\$751,189	\$796,077

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

CITY ATTORNEY DEPARTMENT

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-14-00-514-102-00	341,212	355,930	
01-14-00-514-105-00	10,800	10,800	
01-14-00-514-201-00	23,452	26,373	
01-14-00-514-202-00	19,939	25,151	Increase in FRS contribution rate
01-14-00-514-203-00	32,572	34,022	
01-14-00-514-205-00	1,290	665	
01-14-00-514-206-00	0	0	
Operating Expenditures			
01-14-00-514-310-00	50,000	65,000	For Litigation
01-14-00-514-330-00	1,800	1,500	
01-14-00-514-340-00	600	1,000	
01-14-00-514-400-00	1,000	1,500	
01-14-00-514-421-00	500	500	
01-14-00-514-440-00	3,200	2,760	
01-14-00-514-494-00	2,200	2,500	
01-14-00-514-510-00	300	200	
01-14-00-514-520-00	5,000	5,000	
01-14-00-514-540-00	1,500	1,000	
01-14-00-514-550-00	0	0	
Total City Attorney	\$495,365	\$533,901	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police School Crossing Guard Program Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-21-00-521-102-00	Regular Salaries and Wages	124,817	126,581
01-21-00-521-103-00	Other Salaries and Wages	370,027	418,450
01-21-00-521-105-00	Overtime	800	500
01-21-00-521-105-00	Special Pay	2,760	2,761
01-21-00-521-201-00	FICA	37,917	42,658
01-21-00-521-202-00	Retirement	25,237	30,743
01-21-00-521-203-00	Life and Health Insurance	21,929	22,984
01-21-00-521-205-00	Workers' Compensation	18,410	17,162
01-21-00-521-206-00	ICMA Deferred Comp - Benefit	328	9,324
Operating Expenditures			
01-21-00-521-400-00	Travel and Per Diem	35	0
01-21-00-521-421-00	Postage & Freight	1,000	1,000
01-21-00-521-520-00	Operating Supplies	500	1,000
01-21-00-521-522-00	Other Operating Expenses	3,000	4,570
01-21-00-521-525-00	Uniforms	3,500	4,500
01-21-00-521-540-00	Books, Publications, and Dues	280	200
01-21-00-521-550-00	Educational & Training	1,300	450
Total School Crossing Guards		\$611,840	\$682,883

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Administration Division

Expenditures

		Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services				
01-21-01-521-102-00	Regular Salaries and Wages	18,056,002	18,287,426	
01-21-01-521-105-00	Overtime	1,914,492	1,780,143	
01-21-01-521-105-00	Special Pay	370,954	379,885	
01-21-01-521-106-00	Off Duty Services	916,826	852,223	
01-21-01-521-201-00	FICA	1,549,010	1,596,904	
01-21-01-521-202-00	Retirement	2,502,367	2,946,998	Increase in FRS contribution rate
01-21-01-521-203-00	Life and Health Insurance	2,083,217	2,199,423	
01-21-01-521-205-00	Workers' Compensation	752,970	535,042	
01-21-01-521-206-00	ICMA Deferred Comp - Benefit	97,719	76,228	
Operating Expenditures				
01-21-01-521-310-00	Professional Services	27,200	30,214	
01-21-01-521-340-00	Other Contractual	59,927	56,434	
01-21-01-521-400-00	Travel and Per Diem	33,741	28,840	
01-21-01-521-410-00	Communications Svc.	16,080	16,320	
01-21-01-521-411-00	Telephones	31,459	31,056	
01-21-01-521-421-00	Postage & Freight	7,000	7,500	
01-21-01-521-431-00	Electricity	78,869	85,721	
01-21-01-521-432-00	Water	10,741	8,400	
01-21-01-521-434-00	Cable T.V. service	4,672	4,404	
01-21-01-521-440-00	Rentals and Leases	22,060	21,576	
01-21-01-521-460-00	Repairs and Maintenance Service	4,600	4,212	
01-21-01-521-494-00	Advertising	2,875	0	
01-21-01-521-497-00	Other Obligations	7,462	5,040	
01-21-01-521-510-00	Office Supplies	2,500	3,500	
01-21-01-521-520-00	Operating Supplies	57,000	60,000	
01-21-01-521-525-00	Uniforms	2,847	2,500	
01-21-01-521-540-00	Books, Publications, and Dues	110	0	
01-21-01-521-550-00	Educational & Training	0	0	
Capital Outlay				
01-21-01-521-640-00	Machinery and Equipment	0	400,000	Car cameras and body cameras for police officers
01-21-01-521-681-00	I.T. intangible assets		0	
Total Police		\$28,612,700	\$29,419,989	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Investigations Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Operating Expenditures			
01-21-02-521-310-00 Professional Services	0	1,500	
01-21-02-521-340-00 Other Contractual	25,000	0	Contractual Victims Advocate Service in FY 2012, will be provided from in-house staff in FY 13
01-21-02-521-350-00 Investigations	7,000	7,000	
01-21-02-521-400-00 Travel and Per Diem	100	0	
01-21-02-521-440-00 Rentals and Leases	42,186	55,000	
01-21-02-521-510-00 Office Supplies	3,200	5,500	
01-21-02-521-520-00 Operating Supplies	15,000	15,000	
01-21-02-521-540-00 Books, Publications, and Dues	75	0	
Total Police	\$92,561	\$84,000	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Operations Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Operating Expenditures			
01-21-03-521-310-00	Professional Services	1,500	0
01-21-03-521-340-00	Other Contractual	7,500	7,280
01-21-03-521-460-00	Repairs and Maintenance Service	3,500	4,000
01-21-03-521-510-00	Office Supplies	1,500	2,500
01-21-03-521-520-00	Operating Supplies	8,000	7,000
Total Police	\$22,000	\$20,780	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Police Support Services Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes	
Operating Expenditures				
01-21-04-521-310-00	Professional Services	43,000	48,600	
01-21-04-521-340-00	Other Contractual	16,969	16,954	
01-21-04-521-400-00	Travel and Per Diem	1,000	0	
01-21-04-521-440-00	Rentals and Leases	5,540	5,800	
01-21-04-521-460-00	Repairs and Maintenance Service	36,676	60,096	New maint. for generator and fingerprint machine
01-21-04-521-470-00	Printing & Binding	7,500	7,500	
01-21-04-521-510-00	Office Supplies	4,500	5,000	
01-21-04-521-520-00	Operating Supplies	55,084	50,000	
01-21-04-521-525-00	Uniforms	27,000	120,500	Bullet proof vest replacement required by law
01-21-04-521-528-00	Small Equipment	0	12,000	Handheld radios
01-21-04-521-540-00	Books, Publications, and Dues	500	1,000	
Total Police		\$197,769	\$327,450	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PUBLIC SAFETY DEPARTMENT

Cops Grant

Personnel Services

01-21-05-521-102-00	Regular Salaries and Wages	\$586,215	New 3 year grant for 10 add'l officers
01-21-05-521-105-00	Special Pay	\$10,000	
01-21-05-521-205-00	FICA	\$45,610	
01-21-05-521-202-00	Retirement	\$92,741	
01-21-05-521-203-00	Life and Health Insurance	\$94,460	
		\$16,259	

Operating Expenditures

01-21-05-521-310-00	Professional Services	3,000	
01-21-05-521-400-00	Travel & Per Diem	3,840	
01-21-05-521-520-00	Operating Expenses	76,630	
01-21-05-521-525-00	Uniforms	21,020	
01-21-05-521-527-00	Gasoline	27,840	

Capital Outlay

01-21-05-521-640-00	Equipment	400,000	
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Non-Operating

01-21-05-521-918-21	Transfer to Debt Service	87,341	
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Total Police		\$1,464,957	
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City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

CODE ENFORCEMENT DEPARTMENT

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-29-01-529-102-00	Regular Salaries and Wages	951,466	1,028,985
01-29-01-529-105-00	Overtime	13,000	9,000
01-29-01-529-105-00	Special Pay	9,027	9,182
01-29-01-529-201-00	FICA	74,472	77,851 Increase in FRS contribution rate
01-29-01-529-202-00	Retirement	48,752	58,663
01-29-01-529-203-00	Life and Health Insurance	164,536	163,863
01-29-01-529-205-00	Workers' Compensation	23,889	10,930
01-29-01-529-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
01-29-01-529-310-00	Professional Services	13,000	17,195 Special Masters, Lien Searches, etc
01-29-01-529-340-00	Other Contractual	21,630	37,500 Lot clearing
01-29-01-529-400-00	Travel and Per Diem	1,500	2,289
01-29-01-529-421-00	Postage & Freight	3,000	1,000
01-29-01-529-440-00	Rentals and Leases	3,865	5,520
01-29-01-529-460-00	Repairs and Maintenance Service	444	456
01-29-01-529-470-00	Printing & Binding	8,000	13,000
01-29-01-529-510-00	Office Supplies	5,000	4,500
01-29-01-529-520-00	Operating Supplies	6,000	12,500
01-29-01-529-525-00	Uniforms	3,000	5,000
01-29-01-529-540-00	Books, Publications, and Dues	1,930	1,930
01-29-01-529-550-00	Educational & Training	2,570	4,845
Total Code Enforcement		\$1,355,081	\$1,464,208

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Recreation Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes	
Personnel Services				
01-72-00-572-102-00	Regular Salaries and Wages	1,616,686	1,720,961	
01-72-00-572-105-00	Overtime	12,000	12,000	
01-72-00-572-105-00	Special Pay	18,050	19,608	
01-72-00-572-201-00	FICA	125,975	132,593	
01-72-00-572-202-00	Retirement	78,256	95,592	Increase in FRS contribution rate
01-72-00-572-203-00	Life and Health Insurance	185,511	204,431	
01-72-00-572-205-00	Workers' Compensation	62,666	62,368	
01-72-00-572-206-00	ICMA Deferred Comp - Benefit	0	0	
Operating Expenditures				
01-72-00-572-310-00	Professional Services	30,000	29,000	
01-72-00-572-340-00	Other Contractual	125,000	125,200	Transport/Catering for Special Events/Activenet fees
01-72-00-572-400-00	Travel and Per Diem	1,000	1,000	
01-72-00-572-410-00	Communications Svc.	62,299	68,400	
01-72-00-572-421-00	Postage & Freight	16,000	12,000	
01-72-00-572-431-00	Electricity	126,124	121,034	
01-72-00-572-432-00	Water	56,861	50,932	
01-72-00-572-433-00	Gas	150	100	
01-72-00-572-440-00	Rentals and Leases	50,000	55,200	
01-72-00-572-460-00	Repairs and Maintenance Serv	20,000	15,000	
01-72-00-572-470-00	Printing & Binding	8,000	22,500	
01-72-00-572-480-00	Promotional Activities	3,500	0	
01-72-00-572-494-00	Advertising	0	1,500	
01-72-00-572-497-00	Other Obligations	211	250	
01-72-00-572-510-00	Office Supplies	6,500	8,000	
01-72-00-572-520-00	Operating Supplies	169,096	103,070	
01-72-00-572-525-00	Uniforms	5,000	5,500	
01-72-00-572-528-00	Small Tools and Equipment	1,000	0	
01-72-00-572-540-00	Books, Publications, and Dues	2,145	3,300	
01-72-00-572-550-00	Educational & Training	609	2,000	
Capital Outlay				
01-72-00-572-630-00	Improvements Other Than Bldgs.	0	10,000	
Non-Operating Expenditures				
01-72-00-572-821-00	Aids to Community Organization	2,500	2,500	
Total P&R Recreation	\$2,785,139	\$2,884,039		

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Maintenance Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-72-01-572-102-00	Regular Salaries and Wages	745,469	819,383
01-72-01-572-105-00	Overtime	600	1,000
01-72-01-572-105-00	Special Pay	11,253	11,760
01-72-01-572-201-00	FICA	57,935	62,927
01-72-01-572-202-00	Retirement	37,372	47,193
01-72-01-572-203-00	Life and Health Insurance	125,828	144,405
01-72-01-572-205-00	Workers' Compensation	46,256	31,466
01-72-01-572-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
01-72-01-572-310-00	Professional Services	3,000	5,000
01-72-01-572-340-00	Other Contractual	50,801	50,000
01-72-01-572-343-00	Park Maintenance Contract	50,000	50,000
01-72-01-572-421-00	Postage	120	0
01-72-01-572-431-00	Electricity	4,000	4,039
01-72-01-572-432-00	Water	9,900	11,120
01-72-01-572-434-00	Cable T.V. service	1,998	2,280
01-72-01-572-440-00	Rentals and Leases	17,466	16,500
01-72-01-572-460-00	Repairs and Maintenance Serv	58,000	75,000
01-72-01-572-497-00	Other Obligations	5,187	5,500
01-72-01-572-510-00	Office Supplies	0	1,000
01-72-01-572-520-00	Operating Supplies	50,000	53,000
01-72-01-572-525-00	Uniforms	3,500	3,000
01-72-01-572-528-00	Small Tools and Equipment	0	4,000
01-72-01-572-531-00	Landscape Supplies/Materials	38,000	42,000
01-72-01-572-540-00	Books, Publications, and Dues	200	1,000
01-72-01-572-550-00	Educational & Training	25	500
Capital Outlay			
01-72-01-572-630-00	Improvements Other Than Bldgs.	6,500	8,000
01-72-01-572-640-00	Machinery and Equipment	19,930	41,000
Total P&R Maintenance		\$1,343,340	\$1,491,073

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Community Center Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-72-02-572-102-00	Regular Salaries and Wages	677,256	708,557
01-72-02-572-105-00	Overtime	12,000	9,000
01-72-02-572-105-00	Special Pay	5,549	5,180
01-72-02-572-201-00	FICA	53,153	54,928
01-72-02-572-202-00	Retirement	33,820	38,379
01-72-02-572-203-00	Life and Health Insurance	79,425	94,328
01-72-02-572-205-00	Workers' Compensation	30,798	19,421
01-72-02-572-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
01-72-02-572-310-00	Professional Services	226,616	191,685
01-72-02-572-340-00	Other Contractual	7,378	11,558
01-72-02-572-344-00	Instructors payments	58,000	83,440
01-72-02-572-400-00	Travel and Per Diem	500	500
01-72-02-572-411-00	Telephone	4,502	4,680
01-72-02-572-431-00	Electricity	141,992	141,454
01-72-02-572-432-00	Water	15,390	20,280
01-72-02-572-433-00	Gas	16,848	15,696
01-72-02-572-440-00	Rentals and Leases	2,000	3,000
01-72-02-572-460-00	Repairs and Maintenance Service	67,026	46,650
01-72-02-572-470-00	Printing & Binding	0	2,500
01-72-02-572-497-00	Other Obligation	1,987	2,425
01-72-02-572-510-00	Office Supplies	4,000	5,000
01-72-02-572-520-00	Operating Supplies	32,000	38,000
01-72-02-572-525-00	Uniforms	1,800	4,000
01-72-02-572-528-00	Small Tools and Equipment	2,000	1,500
01-72-02-572-531-00	Landscape Supplies/Materials	0	500
01-72-02-572-540-00	Memberships & Subscriptions	0	500
01-72-02-572-550-00	Educational & Training	750	1,000
Total P&R Recreation		\$1,474,790	\$1,504,160

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

PARKS & RECREATION DEPARTMENT

Athletics Program

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Operating Expenditures			
01-72-05-572-310-00	Professional Services	140,000	124,700
01-72-05-572-340-00	Other Contractual Services	6,000	6,000
01-72-05-572-400-00	Travel and Per Diem	20,000	15,500
01-72-05-572-440-00	Rental and Leases	15,000	13,000
01-72-05-572-470-00	Printing & Binding	6,800	7,200
01-72-05-572-510-00	Office Supplies	1,000	500
01-72-05-572-520-00	Operating Supplies	143,500	114,500
01-72-05-572-540-00	Memberships & Subscriptions	19,000	21,500
Total P&R Recreation		\$351,300	\$302,900

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

GENERAL SERVICES DEPARTMENT

Purchasing Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-13-05-513-102-00	Regular Salaries and Wages	226,017	238,555
01-13-05-513-105-00	Special Pay	1,080	1,080
01-13-05-513-201-00	FICA	16,656	17,715
01-13-05-513-202-00	Retirement	10,994	13,454
01-13-05-513-203-00	Life and Health Insurance	30,921	34,868
01-13-05-513-205-00	Workers' Compensation	827	446
01-13-05-513-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
01-13-05-513-400-00	Travel & Per Diem	784	1,237
01-13-05-513-421-00	Postage & Freight	250	50
01-13-05-513-440-00	Rentals and Leases	2,434	1,548
01-13-05-513-470-00	Printing	50	725
01-13-05-513-494-00	Advertising	0	0
01-13-05-513-510-00	Office Supplies	250	400
01-13-05-513-520-00	Operating Supplies	0	600
01-13-05-513-540-00	Books, Publications, and Dues	755	830
01-13-05-513-550-00	Educational & Training	0	1,399
Total Purchasing		\$291,018	\$312,907

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

GENERAL SERVICES DEPARTMENT

Information Technology Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes	
Personnel Services				
01-16-01-516-102-00	Regular Salaries and Wages	670,309	723,633	vacancy occurred in FY 2012 and furlough
01-16-01-516-105-00	Overtime	21,000	40,000	New City Hall set up in FY 2013
01-16-01-516-105-00	Special Pay	8,907	7,800	
01-16-01-516-201-00	FICA	51,559	58,812	
01-16-01-516-202-00	Retirement	36,729	47,079	Increase in FRS contribution rate
01-16-01-516-203-00	Life and Health Insurance	73,784	83,833	
01-16-01-516-205-00	Workers' Compensation	2,573	1,422	
01-16-01-516-206-00	ICMA Deferred Comp - Benefit	0	0	
Operating Expenditures				
01-16-01-516-310-00	Professional Services	99,000	84,000	
01-16-01-516-400-00	Travel & Per Diem	5,700	16,000	
01-16-01-516-410-00	Communications Svc.	195,000	185,520	
01-16-01-516-411-00	Telephone Services	35,400	38,592	
01-16-01-516-421-00	Postage & Freight	100	150	
01-16-10-516-440-00	Rental & Leases	2,100	1,200	
01-16-01-516-460-00	Repairs and Maintenance Service	220,000	218,200	
01-16-01-516-493-00	Software License	512,998	605,935	
01-16-01-516-510-00	Office Supplies	800	1,100	
01-16-01-516-520-00	Operating Supplies	8,700	9,800	
01-16-01-516-521-00	Computers	77,500	195,035	
01-16-01-516-524-00	Computer software < \$5K	5,000	2,000	
01-16-01-516-540-00	Books, Publications, and Dues	1,000	1,500	
01-16-01-516-550-00	Educational & Training	4,330	16,000	
Operating Expenditures				
01-16-01-516-642-00	Computer Hardware Upgrade	94,000	122,000	
01-16-01-516-643-00	Computer Software	42,000	42,000	
Total IT		\$2,168,489	\$2,501,611	

City of Miami Gardens

FY 2012-2013 Annual Budget

General Fund

GENERAL SERVICES DEPARTMENT

Fleet Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
01-19-03-519-102-00	Regular Salaries and Wages	156,587	161,000
01-19-03-519-105-00	Overtime	0	0
01-19-03-519-105-00	Special Pay	1,200	1,200
01-19-03-519-201-00	FICA	11,802	11,997
01-19-03-519-202-00	Retirement	7,698	9,081
01-19-03-519-203-00	Life and Health Insurance	24,163	23,990
01-19-03-519-205-00	Workers' Compensation	5,962	2,629
01-19-03-519-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
01-19-03-519-310-00	Professional Services	5,500	5,500
01-19-03-519-400-00	Travel & Per Diem	675	700
01-19-03-519-460-00	Repairs and Maintenance Service	705,353	565,000
01-19-03-519-510-00	Office Supplies	1,100	1,100
01-19-03-519-520-00	Operating Supplies	1,200	1,200
01-19-03-519-527-00	Gasoline & Lubricants	1,037,584	1,075,000
01-19-03-519-540-00	Books, Publications, and Dues	200	325
01-19-03-519-550-00	Educational & Training	0	200
Capital Outlay			
01-19-03-519-640-00	Machinery & Equipment	0	2,832,500
			new police vehicles
Total Fleet	\$1,959,024	\$4,691,422	

City of Miami Gardens

FY 2012-2013 Annual Budget General Fund

GENERAL SERVICES DEPARTMENT

Non-Departmental Division

Expenditures

		Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services				
01-19-01-519-205-00	Unemployment Compensation	75,000	55,000	
Operating Expenditures				
01-19-01-519-310-00	Professional Services	9,774	2,154	
01-19-01-519-340-00	Other Contractual	1,776,335	1,917,610	Red light camera/credit card fees/janitorial svc.
01-19-01-519-421-00	Postage & Freight	30,000	32,160	
01-19-01-519-431-00	Electricity	96,064	100,000	City Hall
01-19-01-519-432-00	Water	500	4,000	
01-19-01-519-440-00	Rentals and Leases	703,931	614,440	10 months of City Hall rent
01-19-01-519-450-00	Insurance	1,079,423	1,187,640	
01-19-01-519-460-00	Repairs and Maintenance Service	7,500	80,780	
01-19-01-519-470-00	Printing & Binding	1,200	1,250	
01-19-01-519-497-00	Other Obligations	54,839	56,340	
01-19-01-519-520-00	Operating Supplies	18,000	9,545	
01-19-01-519-540-00	Books, Publications, and Dues	181	175	
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	845,817	4,113,838	
01-19-01-519-918-21	Transfer to Debt Service Fund	5,124,307	3,527,865	
01-19-01-519-993-00	Emergency Reserve Build Up	5,328,984	8,921,449	
Total Non-Departmental		\$15,151,855	\$20,624,245	

Total General Fund Expenditures	\$62,837,301	\$74,043,827
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General Fund Revenues (-) Expenditures	\$4,538,902	\$0
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City of Miami Gardens

FY 2012-2013 Annual Budget

Transportation Fund

Revenues

		Estimated 09/30/12	Manager's 2013 Budget	Notes
10-00-00-312-410-00	First Local Option Fuel Tax	1,537,138	1,571,305	As per State Estimate
10-00-00-312-420-00	Second Local Option Fuel Tax	587,832	610,402	As per State Estimate
10-00-00-312-600-00	CITT	0	4,500,000	
10-00-00-312-601-00	CITT Settlement	3,519,911	0	
10-00-00-322-002-00	Public Works Bldg Permit Fees	39,972	45,000	
10-00-00-329-100-00	Banners Permits	1,000	1,000	
10-00-00-334-390-00	FDOT - Landscape agm	35,000	35,000	
10-00-00-334-492-00	School Safety Grant	942,864	0	
10-00-00-335-120-00	State Revenue Sharing	958,368	919,472	As per State Estimate
10-00-00-337-400-00	Local Govt. Grant	72,000	0	
10-00-00-345-200-00	Surcharge	4,500	3,500	
10-00-00-361-100-00	Interest	0	5,000	
10-00-00-364-000-00	Sales of Fixed Assets	801	0	
10-00-00-366-000-00	Contributions and Donations	0	0	
10-00-00-369-900-00	Other Miscellaneous Revenues	13,026	9,000	
10-00-00-369-903-00	Insurance Reimbursement	0	0	
10-00-00-381-029-41	Inter Transf - Stormwater	171,273	176,724	
10-00-00-381-030-01	Inter Transf - General Fund	0	0	
10-00-00-389-900-00	Other Non-Operating Sources		3,466,779	Fund Balance
Total Revenues		\$7,883,685	\$11,343,182	

Total Transportation Fund Revenues	\$7,883,685	\$11,343,182
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City of Miami Gardens

FY 2012-2013 Annual Budget

Transportation Fund

Expenditures

PUBLIC WORKS DEPARTMENT				
Administration Division				
	Estimated 09/30/12	Manager's 2013 Budget	Notes	
Personnel Services				
10-41-00-541-102-00	Regular Salaries and Wages	262,973	291,837	
10-41-00-541-105-00	Overtime	417	0	
10-41-00-541-105-00	Special Pay	5,880	6,000	
10-41-00-541-201-00	FICA	19,100	22,431	
10-41-00-541-202-00	Retirement	14,870	19,975	Increase in FRS contribution rate
10-41-00-541-203-00	Life and Health Insurance	31,255	35,723	
10-41-00-541-204-00	Workers' Compensation	9,484	8,305	
10-41-00-541-206-00	ICMA Deferred Comp - Benefit	0	0	
Operating Expenditures				
10-41-00-541-310-00	Professional Services	15,000	1,500	
10-41-00-541-400-00	Travel and Per Diem	1,500	2,000	
10-41-00-541-421-00	Postage & Freight	50	100	
10-41-00-541-440-00	Rentals and Leases	1,200	3,000	
10-41-00-541-460-00	Repairs and Maintenance	0	1,000	
10-41-00-541-497-00	Other Obligations	1,113	1,160	
10-41-00-541-510-00	Office Supplies	500	1,500	
10-41-00-541-520-00	Operating Supplies	500	0	
10-41-00-541-525-00	Uniforms	300	300	
10-41-00-541-527-00	Gasoline & Lubricants	70,000	71,040	
10-41-00-541-540-00	Books, Publications, and Dues	443	500	
10-41-00-541-550-00	Educational & Training	1,500	1,500	
Non-Operating Expenditures				
10-41-00-541-914-01	Transfer to General Fund	374,466	364,155	
10-41-00-541-918-21	Transfer to Debt Service Fund	521,856	415,477	
10-41-00-541-915-30	Transfer to Capital Prj Fund	0	46,000	
10-41-00-541-991-00	Working Capital Reserve	0	3,624,493	
Total Administration		\$1,332,407	\$4,917,994	

City of Miami Gardens

FY 2012-2013 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Keep Miami Gardens Beautiful Program Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
10-41-01-541-102-00	Regular Salaries and Wages	108,050	111,001
10-41-01-541-104-00	Overtime	500	500
10-41-01-541-105-00	Speical Pay	1,200	1,200
10-41-01-541-201-00	FICA	8,397	8,622
10-41-01-541-202-00	Retirement	5,392	6,288
10-41-01-541-203-00	Life and Health Insurance	12,966	13,582
10-41-01-541-204-00	Workers' Compensation	2,222	207
10-41-01-541-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
10-41-01-541-400-00	Travel and Per Diem	1,000	2,200
10-41-01-541-421-00	Postage & Freight	400	400
10-41-01-541-494-00	Advertising	6,000	13,000
10-41-01-541-510-00	Office Supplies	1,000	1,000
10-41-01-541-520-00	Operating Supplies	26,000	24,000
10-41-01-541-530-00	Road Materials and Supplies	10,000	16,000
10-41-01-541-540-00	Books, Publications and Dues	300	780
10-41-01-541-550-00	Educational & Training	1,000	1,000
Capital Outlay			
10-41-01-541-655-00	Urban Community Forestry	0	0
Total Keep MG Beautiful		\$184,427	\$199,781

City of Miami Gardens

FY 2012-2013 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

Streets Division

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes	
Personnel Services				
10-41-02-541-102-00	Regular Salaries and Wages	1,019,008	1,075,439	
10-41-02-541-104-00	Overtime	14,000	7,000	
10-41-02-541-105-00	Speical Pay	1,200	1,800	
10-41-02-541-201-00	FICA	77,245	79,442	
10-41-02-541-202-00	Retirement	50,980	61,047	Increase in FRS contribuiton rate
10-41-02-541-203-00	Life and Health Insurance	202,575	209,703	
10-41-02-541-204-00	Workers' Compensation	95,268	73,040	
10-41-02-541-205-00	Unemployment Compensation	2,000	2,000	
10-41-02-541-206-00	ICMA Deferred Comp - Benefit	0	1,582	
Operating Expenditures				
10-41-02-541-310-00	Professional Services	98,000	22,000	
10-41-02-541-340-00	Other Contractural	60,000	55,148	Trash disposal service
10-41-02-541-400-00	Travel and Per Diem	0	500	
10-41-02-541-421-00	Postage & Freight	400	300	
10-41-02-541-431-00	Electricity	8,000	7,895	
10-41-02-541-432-00	Water	215,977	200,760	
10-41-02-541-440-00	Rentals and Leases	0	1,500	
10-41-02-541-460-00	Repairs and Maintenance Service	15,000	13,000	
10-41-02-541-520-00	Operating Supplies	0	0	
10-41-02-541-525-00	Uniforms	4,500	4,500	
10-41-02-541-528-00	Small Tools and Equipment	1,961	1,700	
10-41-02-541-530-00	Road Materials and Supplies	4,500	4,500	
10-41-02-541-540-00	Books, Publications and Dues	78,000	78,000	
10-41-02-541-550-00	Educational & Training	110	400	
10-41-02-541-630-00	Improvements Other Than Bldgs.	949,348	0	
10-41-02-541-991-00	Working Capital Reserve	0	46,652	
Total Streets Division		\$2,900,072	\$1,950,408	

City of Miami Gardens

FY 2012-2013 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT

CITIZENS INDEPENDENT TRANSPORTATION TRUST - Capital Projects

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Capital Outlay			
10-41-05-541-630-00 Improvements Other Than Bldgs.	0	3,375,000	
Total CITT - Capital Projects	\$0	\$3,375,000	

City of Miami Gardens

FY 2012-2013 Annual Budget

Transportation Fund

PUBLIC WORKS DEPARTMENT		
CITIZENS INDEPENDENT TRANSPORTATION TRUST - Transit		

Capital Outlay				
10-41-05-541-630-00	Improvements Other Than Bldgs.	0		900,000

Total CITT - Transit		\$0		\$900,000
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Total Expenditures				
Transportation Fund		\$4,416,906		\$11,343,182

Transportation Fund				
Revnues (-) Expenditures		\$3,466,779		\$0

City of Miami Gardens

FY 2012-2013 Annual Budget

Development Services Fund

Revenues

	Estimated 09/30/12	Manager's 2013 Budget	Notes
15-00-00-322-000-00	408,929	350,000	
15-00-00-322-002-00	1,991,753	1,725,000	
15-00-00-322-003-00	25,000	31,000	
15-00-00-322-004-00	4,000	4,044	
15-00-00-322-006-00	0	56,947	
15-00-00-329-400-00	5,730	5,730	
15-00-00-345-100-00	2,300	120,100	
15-00-00-345-200-00	269,096	218,301	
15-00-00-381-030-01	0	0	
Total Revenues	\$2,706,808	\$2,511,122	

Total Revenues			
Development Service Fund	\$2,706,808	\$2,511,122	

City of Miami Gardens

FY 2012-2013 Annual Budget

Development Services Fund

Expenditures

PLANNING & ZONING SERVICE DEPARTMENT

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
15-24-01-524-102-00	Regular Salaries & Wages	371,473	384,592
15-24-01-524-105-00	Special Pay	5,160	5,160
15-24-01-524-201-00	FICA	28,245	29,368
15-24-01-524-202-00	Retirement	17,927	22,818
15-24-01-524-203-00	Life & Health Insurance	44,880	46,714
15-24-01-524-205-00	Workers' Compensation	1,384	718
15-24-01-524-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
15-24-01-524-310-00	Professional Services	4,000	3,500
15-24-01-524-340-00	Other Contractual	10	0
15-24-01-524-400-00	Travel & Per Diem	200	150
15-24-01-524-440-00	Rentals and Leases	3,714	4,480
15-24-01-524-470-00	Printing & Binding	2,500	2,300
15-24-01-524-493-00	Software License	1,800	1,800
15-24-01-524-494-00	Advertising	19,000	15,300
15-24-01-524-510-00	Office Supplies	700	800
15-24-01-524-520-00	Operating Supplies	1,000	1,500
15-24-01-524-540-00	Books, Publications and Dues	1,712	1,750
15-24-01-524-550-00	Educational & Training	1,000	2,000
Non-Operating Expenditures			
15-24-01-524-914-01	Transfer to General Fund	99,647	96,005
15-24-01-524-918-21	Transfer to Debt Service Fund	4,636	0
Total P&Z Division		\$608,988	\$618,956

City of Miami Gardens

FY 2012-2013 Annual Budget

Development Services Fund

BUILDING SERVICES DEPARTMENT

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
15-24-02-524-102-00	Regular Salary & Wages	1,107,744	1,063,898
15-24-02-524-105-00	Overtime	5,000	50,000
15-24-02-524-105-00	Special Pay	5,580	6,655
15-24-02-524-201-00	FICA	84,506	83,935
15-24-02-524-202-00	Retirement	54,423	63,080
15-24-02-524-203-00	Life & Health Insurance	99,647	97,304
15-24-02-524-205-00	Workers' Compensation	27,601	13,301
15-24-02-524-205-00	Unemployment Compensation	5,000	1,000
15-24-02-524-206-00	ICMA Deferred Comp - Benefit	0	0
Operating Expenditures			
15-24-02-524-310-00	Professional Services	18,000	27,000
15-24-02-524-340-00	Other Contractual	2,950	81,500
15-24-02-524-400-00	Travel & Per Diem	1,500	1,500
15-24-02-524-421-00	Postage & Freight	0	1,150
15-24-02-524-440-00	Rentals & Leases	5,422	5,460
15-24-02-524-460-00	Repairs and Maintenance Service	720	777
15-24-02-524-470-00	Printing & Binding	300	250
15-24-02-524-499-10	Unsafe Structures Fees to County	668	0
15-24-02-524-510-00	Office Supplies	2,500	1,100
15-24-02-524-520-00	Operating Supplies	1,000	1,100
15-24-02-524-525-00	Uniforms	500	2,000
15-24-02-524-527-00	Gasoline & Lubricants	11,216	9,500
15-24-02-524-540-00	Books, Publications & Dues	1,141	1,150
15-24-02-524-550-00	Educational & Training	5,000	750
Non-Operating Expenditures			
15-24-02-524-914-01	Transfer to General Fund	411,423	379,756
15-24-02-524-918-21	Transfer to Debt Service Fund	31,658	0
Total Building Services	\$1,883,499	\$1,892,166	

Total Expenditures		
Development Services Fund	\$2,492,487	\$2,511,122

Development Services Fund		
Revenues (-) Expenditures	\$214,321	\$0

City of Miami Gardens

FY 2012-2013 Annual Budget

Capital Projects Fund

Revenues

	Estimated 09/30/12	Manager's 2013 Budget	Notes
30-00-00-331-390-16	ARRA 429,430 Project	4,194	0
30-00-00-331-390-18	ARRA 674	777,064	0
30-00-00-334-493-00	Pedestrian Safety & Trail Enhancement	135,000	0
30-00-00-334-721-00	FDOT Turnpike Improvements	35,539	0
30-00-00-337-703-00	Carol City Community Ctr. Grant		0
30-00-00-337-708-00	Miami Carol City Park	15,309	0
30-00-00-337-711-00	Rolling Oaks Park	105,000	0
30-00-00-337-713-00	GO Master Plan	81,881	0
30-00-00-733-715-00	BTF Community Ctr. FF&E	258,337	0
30-00-00-733-716-00	North Dade Optimist Park	17,640	0
30-00-00-337-718-00	NW 7 Ave Reconstruction	1,867,781	0
30-00-00-337-724-00	SNP and GO for Amphitheatre	96,115	0
30-00-00-341-201-11	Urban Area Security Initiative	258,148	0
30-00-00-366-901-00	Mercedes Dealership	81,599	0
30-00-00-366-101-00	Interests	97,122	0
30-00-00-366-102-00	Rebate from Build American Bonds	1,260,815	1,260,815
30-00-00-366-906-00	P-card/epayables rebate from BOA	0	262,266
30-00-00-381-002-16	Transfer from Impact Fees	41,030	486,030
30-00-00-381-030-01	Transfer from G.F.	845,817	4,113,838
30-00-00-381-015-10	Transfer from Transportation Fund	50,000	46,000
30-00-00-384-100-00	Loan Proceeds	0	0
30-00-00-389-900-01	Reappropriated - Capitalized Interests	2,663,563	187,647
30-00-00-389-900-00	Reappropriated from Fund Balance	47,579,717	550,000
Total Revenues	\$56,271,671	\$6,906,596	

Total Revenues Capital Projs. Fund

\$56,271,671

\$6,906,596

City of Miami Gardens

FY 2012-2013 Annual Budget

Capital Projects Fund

Expenditures

	Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services			
30-12-01-512-102-00	Regular Salaries and Wages	410,584	438,439
30-12-01-512-104-00	Overtime	0	0
30-12-01-512-105-00	Special Pay	5,999	6,360
30-12-01-512-201-00	FICA	31,497	33,845
30-12-01-512-202-00	Retirement	20,308	24,903
30-12-01-512-203-00	Life and Health Insurance	41,287	47,696
30-12-01-512-204-00	Workers' Compensations	10,685	5,841
30-12-01-512-206-00	ICMA Deferred Comp - Benefit		0
Operating Expenditures			
30-12-01-512-310-00	Professional Services	5,000	10,000
30-19-01-519-310-00	City Hall Bond bond counsel/trustee fees	10,000	5,000
30-72-00-572-310-00	G.O. Bond Master Plan	81,881	0
30-12-01-512-340-00	Other Contractual - Legal	25,000	5,000
30-12-01-512-400-00	Travel and Per Diem	0	2,000
30-12-01-512-421-00	Postage & Freight	200	400
30-12-01-512-470-00	Printing & Binding	500	800
30-12-01-512-510-00	Office Supplies	2,300	2,800
30-12-01-512-520-00	Operating Supplies	200	4,000
30-12-01-512-540-00	Books, Publications and Dues	300	400
30-12-01-512-550-00	Educational & Training	1,000	4,000
Capital Outlay			
30-12-01-512-611-03	Washutta Land		
30-12-01-512-621-03	City Hall Complex	46,671,225	1,344,296
30-13-05-513-631-01	Fueling Station	717	0
30-21-01-521-641-01	Urban Area Security Initiative	258,148	0
30-41-02-541-631-03	183 Avenue Beautification	39,563	0
30-41-02-541-631-05	NW 7 Ave Reconstruction	1,939,781	0
30-41-02-541-631-06	Turnpike Wall Improvements	35,539	0
30-41-02-541-631-11	183 Phase II Beautification	25,539	0
30-41-02-541-631-13	Palmetto Interchange Beautification	13,415	0
30-41-02-541-631-14	Arch Renovation	68,184	0
30-41-02-541-631-15	ARRA 431, 434, 337 Projection	777,064	0
30-41-02-541-631-16	ARRA 429,430 Project	4,194	0
30-41-02-541-631-19	Coconut Cay Resurface	35,000	0
30-41-02-541-631-20	Pedestrian Safety & Trail Enhancement	135,000	0
30-72-00-572-611-01	Senior Center renovation	163,616	0
30-72-00-572-621-02	BTF Community Center FF&E	287,486	0
30-72-00-572-621-03	Amphitheatre	96,115	0
30-72-00-572-631-05	Miami Carol City Park	15,309	0
30-72-00-572-631-07	Norwood Park & Pool	0	0
30-72-00-572-631-08	Rolling Oaks	105,000	0
30-72-00-572-631-12	North Dade Optimist Park	17,640	0
Non-Operating Expenditures			
30-12-01-512-914-01	Transfer to General Fund	0	237,155
30-12-01-512-918-21	Transfer to Debt Service Fund	4,184,532	4,733,661

Total Exps. Capital Improvements	\$55,519,808	\$6,906,596
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Total Exps. Capital Improvements	\$55,519,808	\$6,906,596
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Revenues (-) Expenditures CIP Fund	\$751,863	\$0
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City of Miami Gardens

FY 2012-2013 Annual Budget

Stormwater Utility Fund

Revenues

	Estimated 09/30/12	Manager's 2013 Budget	Notes
41-00-00-325-200-00 Stormwater Assessments	3,300,000	3,240,000	70k ERUs @ \$4ea
41-00-00-329-500-00 Stormwater Permit Fees	35,000	35,000	
41-00-00-337-300-00 SFWMD Grant	338,089	0	
41-00-00-337-400-00 National Resources Conversation Grt.	445,956	0	
41-00-00-349-100-00 Svcs to Miami Lakes	49,565	49,565	
41-00-00-361-100-00 Interest	5,000	5,000	
41-00-00-369-900-00 Other Miscellaneous Revenues	0	0	
41-00-00-389-900-00 Fund Balance	1,250,982	0	
Total Stormwater Fund	\$5,424,592	\$3,329,565	

**Total Revenues
Special Revenue Fund**

\$5,424,592

\$3,329,565

City of Miami Gardens

FY 2012-2013 Annual Budget

Stormwater Utility Fund

Expenditures

		Estimated 09/30/12	Manager's 2013 Budget	Notes
Personnel Services				
41-41-03-538-102-00	Regular Salaries and Wages	705,158	775,137	
41-41-03-538-104-00	Overtime	9,500	3,500	
41-41-03-538-105-00	Special Pay	6,000	6,060	
41-41-03-538-201-00	FICA	53,323	58,342	
41-41-03-538-202-00	Retirement	35,583	43,915	Increase in FRS contribution rate
41-41-03-538-203-00	Life and Health Insurance	107,889	125,492	
41-41-03-538-204-00	Workers' Compensation	38,204	28,341	
41-41-03-538-206-00	ICMA Deferred Comp - Benefit	0	0	
Operating Expenditures				
41-41-03-538-310-00	Professional Services	491,400	507,016	
41-41-03-538-315-00	Fee Collection Charges	125,000	118,800	
41-41-03-538-340-00	Other Contractual	294,012	219,308	
41-41-03-538-400-00	Travel and Per Diem	1,000	1,500	
41-41-03-538-421-00	Postage & Freight	4,614	5,000	
41-41-03-538-431-00	Electricity	21,000	21,787	
41-41-03-538-432-00	Water	3,000	2,700	
41-41-03-538-440-00	Rentals and Leases	5,000	5,000	
41-41-03-538-460-00	Repairs and Maintenance Serv	19,000	30,000	
41-41-03-538-470-00	Printing & Binding	6,567	6,500	
41-41-03-538-494-00	Advertising	1,200	3,500	
41-41-03-538-497-00	Other Obligations	1,000	1,000	
41-41-03-538-510-00	Office Supplies	1,700	1,500	
41-41-03-538-520-00	Operating Supplies	15,000	12,000	
41-41-03-538-524-00	Software	2,100	3,000	
41-41-03-538-525-00	Uniforms	2,262	2,000	
41-41-03-538-527-00	Gasoline & Lubricants	80,224	82,140	
41-41-03-538-528-00	Small Tools and Equipment	11,386	13,000	
41-41-03-538-530-00	Road Materials and Supplies	13,000	11,000	
41-41-03-538-531-00	Landscape Supplies/Materials	4,000	4,000	
41-41-03-538-540-00	Books, Publications, and Dues	1,000	1,200	
41-41-03-538-550-00	Educational & Training	7,000	4,500	
Capital Outlay				
41-41-03-538-630-00	Improvements Other Than Bldgs.	5,000	36,270	
41-41-03-538-630-07	Inf. Imp - NW 159 St	229,900	0	
41-41-03-538-630-08	Inf. Imp - NW 38 Court	157,170	0	
41-41-03-538-630-09	Inf. Imp - NW 191 Street	260,377	0	
41-41-03-538-630-10	Inf. Imp - Canal Dredging	594,623	0	
41-41-03-538-631-12	Inf. Imp - 42 Bridge	146,367	0	
41-41-03-538-635-00	Stormwater Treatment Swale Projects	40,000	75,126	
41-41-03-538-640-00	Machinery and Equipment	30,020	12,000	
41-41-03-538-641-00	Small Projects/Other capital outlay	10,000	0	
Debt Service				
41-41-03-538-710-00	Principal - Debt Service	304,156	315,620	
41-41-03-538-720-00	Interest - Debt Service	382,349	370,757	
Non-Operating Expenditures				
41-41-03-538-914-01	Transfer to General Fund	209,828	245,829	
41-41-03-538-917-00	Transfer to Transportation Fund	171,273	176,724	

Total Stormwater Utility Fund	\$4,607,185	\$3,329,565
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Total Expenditures Stormwater Utility Fund	\$4,607,185	\$3,329,565
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Stormwater Utility Fund	\$817,407	\$0
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City of Miami Gardens

FY 2012-2013 Annual Budget Debt Service Fund

Revenues

		Estimated 09/30/12	Manager's 2013 Budget	Notes
21-00-00-312-600-00	CITT Settlement	3,312,663	0	
21-00-00-364-000-00	Sales of Fixed Assets	505,871	0	
21-00-00-381-014-01	Transfer in - General Func	5,124,307	3,615,206	
21-00-00-381-015-10	Transfer in - Transportation Fund	521,856	415,477	
21-00-00-381-020-15	Transfer in - Development Services Fund	36,294	0	
21-00-00-381-025-30	Transfer in - Capital Projects Fund	4,184,532	4,733,661	
21-00-00-389-900-00	Reappropriated Fund Balance	0	2,539,911	
	Total Debt Service Fund	\$13,685,523	\$11,304,255	

Total Revenues Debt Service Fund	\$13,685,523	\$11,304,255
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City of Miami Gardens

FY 2012-2013 Annual Budget Debt Service Fund

Expenditures

		Estimated 09/30/12	Manager's 2013 Budget	Notes
21-17-01-517-710-01	\$5.6M Principal Payment	364,180	0	
21-17-01-517-710-02	\$2.5M Principal Payment	131,510	136,221	
21-17-01-517-710-03	\$14.4M Principal Payment	565,494	589,942	
21-17-01-517-710-05	\$7.5M Principal Payment	267,682	277,667	
21-17-01-517-710-05	\$4.7M Principal Payment	962,242	985,576	
21-17-01-517-710-06	QNIP Principal Payment	302,900	323,700	
21-17-01-517-710-07	Startup County Debt Payment	351,830	351,830	
21-17-01-517-710-08	\$2M Principal Payment	473,934	487,536	
21-17-01-517-710-09	\$7.3M Principal Payment (Warren Henry)	248,476	260,403	
21-17-01-517-710-10	\$8.8M Principal Payment	277,189	293,247	
21-17-01-517-710-11	\$4M Principal Payment	136,050	142,977	
21-17-01-517-710-12	\$55M Principal Payment	0	1,055,000	
21-17-01-517-710-13	\$3.67 M FY 2013 Princpal Payment	0	691,919	
21-17-01-517-720-01	\$5.6M Interest payment	2,293	0	
21-17-01-517-720-02	\$2.5M Interest payment	25,302	20,592	
21-17-01-517-720-03	\$14.4M Interest payment	512,006	487,557	
21-17-01-517-720-05	\$7.5M Interest payment	229,969	219,798	
21-17-01-517-720-05	\$4.7M Interest payment	47,235	23,900	
21-17-01-517-720-06	QNIP Interest Payment	302,378	228,665	
21-17-01-517-720-08	\$2M Interest Payment	41,988	28,386	
21-17-01-517-720-09	\$7.3M Interest Payment (Warren Henry)	321,439	309,226	
21-17-01-517-720-10	\$8.8M Interest Payment	430,864	414,806	
21-17-01-517-720-11	\$4M Interest Payment	172,748	165,821	
21-17-01-517-720-12	\$55M Interest Payment	3,699,280	3,699,280	
21-17-01-517-720-13	\$3.67 Interest Payment	0	110,205	
		\$9,866,989	\$11,304,255	

Total Expenses Debt Service Fund	\$9,866,989	\$11,304,255
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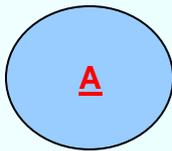
Revenues (-) Expenditures

Debt Service Fund	\$3,818,534	\$0
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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.

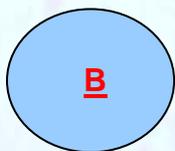
Audit - An audit is a review of the City's financial records prepared by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with GAAP. 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 - A n 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 an indenture that extends 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.

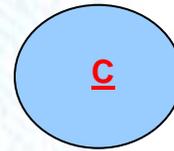
Budget Transfer - The movement of funds between accounts or funds within the adopted budget.

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 tons 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 companies 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 are debt instruments 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 an 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 buildings and structures, or consistent use for the purpose of carrying out and enforcing its provisions. Usually issued to a prospective buyer of property to ensure that they can carry out the intended use.

Certified Green Local Government - The Florida Green Building Coalition's Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship.

Certified Public Accountant (CPA) - A professional license granted by a state board of accountancy to an individual who has passed the Uniform CPA Examination (administered by the American Institute of Certified Public Accountants) and has fulfilled that state's educational and professional experience requirements for certification.

Certificate of Deposit (CD) - An interest-bearing negotiable certificate representing a time deposit of fixed maturity issued by a commercial bank which is traded on a yield basis with interest computed for the actual number of days held on the basis of a 360-day year.

CD - See: *Certificate of Deposit*.

CDBG - See: *Community Development Block Grant*.

CDBG Operating Fund - A special revenue fund for projects funded by the Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development (HUD), but not accounted for within the *capital projects fund*. The fund includes administrative costs, housing rehabilitation costs, pass-through project costs, and other costs of a non-capital improvement nature.

CDBG Recipient - Individuals or organizations that receive grants from Community Development funds.

CDD – See: *Community Development District*.

CDMP – See: *Comprehensive Development Master Plan*.

Chain of Custody - Chain-of-Custody (COC) is the documentation of the path taken by raw materials harvested from an FSC-certified source through processing, manufacturing, distribution, and printing until it is a final product ready for sale to the end consumer. **Also:** Documentation of the path taken crime-related evidence from crime scene to trial.

Change Order - A written order amending a purchase transaction previously formalized by a purchase order.

Charges for Service - A major revenue category reflecting all revenues from charges for current services, excluding revenues of intergovernmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units, utility provision, parks and recreation fees, etc.

Charrette – A public input and design workshop used by planners in project design and formulation. The charrette provides a forum for ideas and offers the unique advantage of giving immediate feedback to the planners while giving mutual authorship to the plan by all those who participate.

Chart of Accounts - A chart of revenue and expenditure accounts (line items) used to record each type of transaction incurred by City operations.

Charter – See: *City Charter*.

CIP – See: *Capital Improvement Program*.

City Charter - The document of incorporation of a City, similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among various branches of government.

City Council – The legislative and policy making body of the City consisting of the Mayor and six Council members collectively.

Client-Server – A computing platform where desktop personal computers (PC), known as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframe computers.

CO₂ - Carbon Dioxide, a chemical compound composed of one carbon and two oxygen atoms. Carbon dioxide absorbs many infrared wavelengths of the sun's light.

CO₂e - CO₂ equivalent- the quantity of a given

greenhouse gas (GHG) multiplied by its global warming potential. Carbon dioxide equivalents are computed by multiplying the weight of the gas being measured (for example, methane) by its estimated global warming potential (which is 21 for methane). This is the standard unit for comparing the degree of harm that can be caused by emissions of different GHGs.

COBRA - The Consolidated Omnibus Budget Reconciliation Act is a federal law requiring employers with more than 20 employees to offer terminated or retired employees the opportunity to continue their health insurance coverage for 18 months at the employee's expense. Coverage may be extended to the employee's dependents for 36 months in the case of divorce or death of the employee.

COLA – See: *Cost of Living Adjustment*.

Collateral – Securities or other property pledged by a borrower to secure payment of a loan.

Communications Service Tax (CST) – Also known as the "Unified" or "Simplified" tax, became operative October 1, 2001, and is meant to create a simplified tax structure for communications services statewide. It is collected by the state and remitted to the local taxing jurisdictions. It replaced the utility taxes on telephone and other communications services, the cable television franchise fee, the telecommunications franchise fee and communications permit fees.

Community Development Block Grant (CDBG) - A Federal grant for community development, redevelopment and housing programs, provided certain eligibility requirements are met and maintained.

Community Development District (CDD) – A local unit of special-purpose government. A Community Development District may charge separate non-ad valorem special assessments to satisfy 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 of living 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 where 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, sewage, 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.

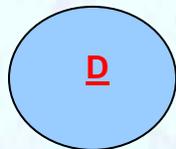
CRA (Community Redevelopment Agency) - See: *Redevelopment Agency*.

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 an 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) - The 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 automating 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.

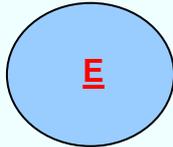
DRI - See: *Development of Regional Impact*.

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 Issuance 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 transmission of payments from one bank to another through a wire.

Emergency Operations Center (EOC) - Command center for coordination and intervention for citywide or regional emergencies.

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 an 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 employment practices.

Equivalent Residential Unit (ERU) - A unit of measure equal to 1,548 square feet of impervious surface used to determine storm water 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.

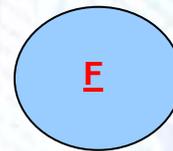
Excel - A Microsoft program that is used to perform calculations, analyze information, and manage lists in spreadsheets or Web pages.

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 systems 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 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 landscaping, according to design standards and 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) - Its 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 plan 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.

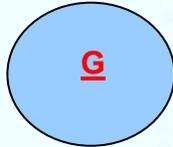
Functional Classification - A description of how a road functions, using definitions and processes specified by the Federal Highway Administration. A road may be classified as a principal arterial (including Interstates, Other Freeways and Expressways, or others), a minor arterial, a collector (major 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 which 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 Dwelling," as "untreated household wastewater which has not come into contact with toilet waste. Gray water includes water from bath tubs, 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, bath tubs, 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 Building 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*.

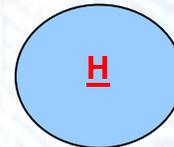
Gross Debt - The sum total of a state's or local government's debt obligations.

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.

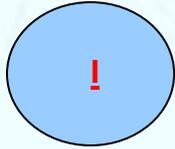
HOPWA - Acronym for "Housing Opportunities for Persons with Aids".

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 form 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.

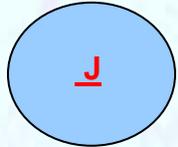
Investments - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments – The term does not include fixed assets used in the normal course of governmental operations.

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*.

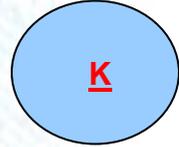
ITE – *Institute of Transportation Engineers*.



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

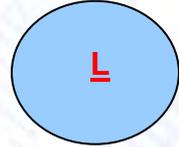
with common powers to consolidate their forces to acquire or construct a project.



Keep Miami Gardens Beautiful (KMGB) – This City division is responsible for various beautification programs 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*.

MAI – 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 an 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.

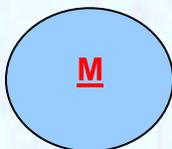
Maximum Annual Debt Service - The maximum amount of principal and interest due by a revenue bond issuer on its outstanding bonds in any future fiscal year. This is sometimes the amount to be maintained in the Debt Service Reserve Fund.

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 unamortized 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*.

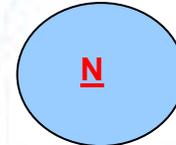
Muni - See: *Municipal Bond*.

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 crisis 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 storm water 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 funds to local governments to purchase foreclosed homes, renovate them and sell to qualified homeowners.

Net Bonded Debt - Gross bonded debt less current cash or other assets available and earmarked for its 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 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*).

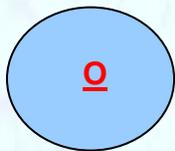
NPDES – See: *National Pollutant Discharge Elimination System*.

NRPA – See: *National Parks and Recreation Association*.

NRCS – Natural Resource Conservation Service.

NSP – See: *Neighborhood Stabilization Program*.

Nuisance - Whate'er 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. The 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 preempted 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.

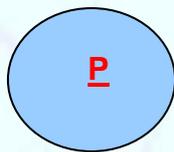
Outcome/Effectiveness Measures – Data that focus on the results, rather than the quality of work, delivered by a project or program. It indicates how well a service accomplished the intended purpose. These measures refer to the quality of the service provided, citizen perceptions of quality, or the extent 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 borne 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 - A 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. The year ceases 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.

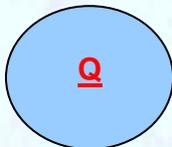
Property Appraiser - The County officer charged with determining the value of all property within the county, including within municipalities and special districts, with maintaining certain records connected therewith, and determining the tax on property after the taxes have been levied by the respective 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.

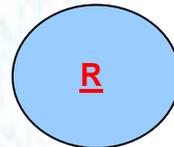
Purchase Order - A formal written agreement between the vendor and the City for the acquisition of specific goods or services as detailed in the description section of the order form incurring of debt for the delivery of specific goods or services.



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 received 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 these 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 forwarded 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 is subject to constraints that are either externally imposed by creditors,

grantors, contributors, or other governments, or that are imposed by law.

Restricted Net Assets - A component of net assets calculated by reducing the carrying value 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 re-assessment 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*.

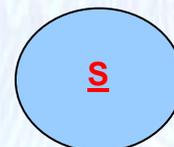
RFQ - See: *Request for Qualifications*.

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 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 grants towards, 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, governmental 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 storm water 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. Storm water 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 - A non-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 a motion 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.

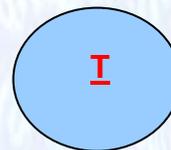
Sustainability - No widely accepted definition, the World Commission on Environment and Development in 1987 said sustainability means, "Meeting the needs of the present without compromising the ability of future generations to meet their own needs." The 1995 World Summit on Social Development defined 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 workers 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*.

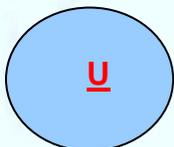
Treasury Bill – A non-interest-bearing obligation, fully guaranteed by the United States Government, payable to the bearer. Bills are sold on a discount basis so that the yield is the difference between the purchase price and the face value thereof.

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 - An 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*)

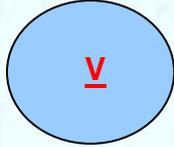
USEPA – See: *Environmental Protection Agency*.

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 an abandoned conveyance previously public right-of-way (streets, alleys) to the adjacent land user; transfer ownership.

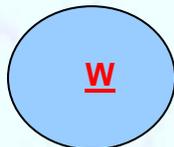
Value Engineering - Value engineering by an independent engineering review (design and construction) of construction projects in an effort to reduce overall project costs. The review normally examines alternative designs, materials and construction process without sacrificing design intent, quality, 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

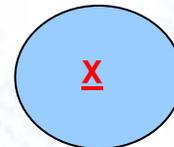
reservoir or lake). In Central Texas, water draining into an aquifer usually flows into recharge features such as caves or fractures in the ground.

Windows - A Microsoft program used to create and edit text and graphics in letters, reports, Web pages, or e-mail messages.

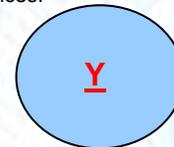
Working Capital Reserve - Budgeted funds with no particular commitment as to expenditures. Provides operating flexibility during the budget year to meet unexpected needs or requirements. (Also see: *Contingency*).

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).

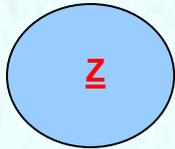
Year-End Closing - The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

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).

