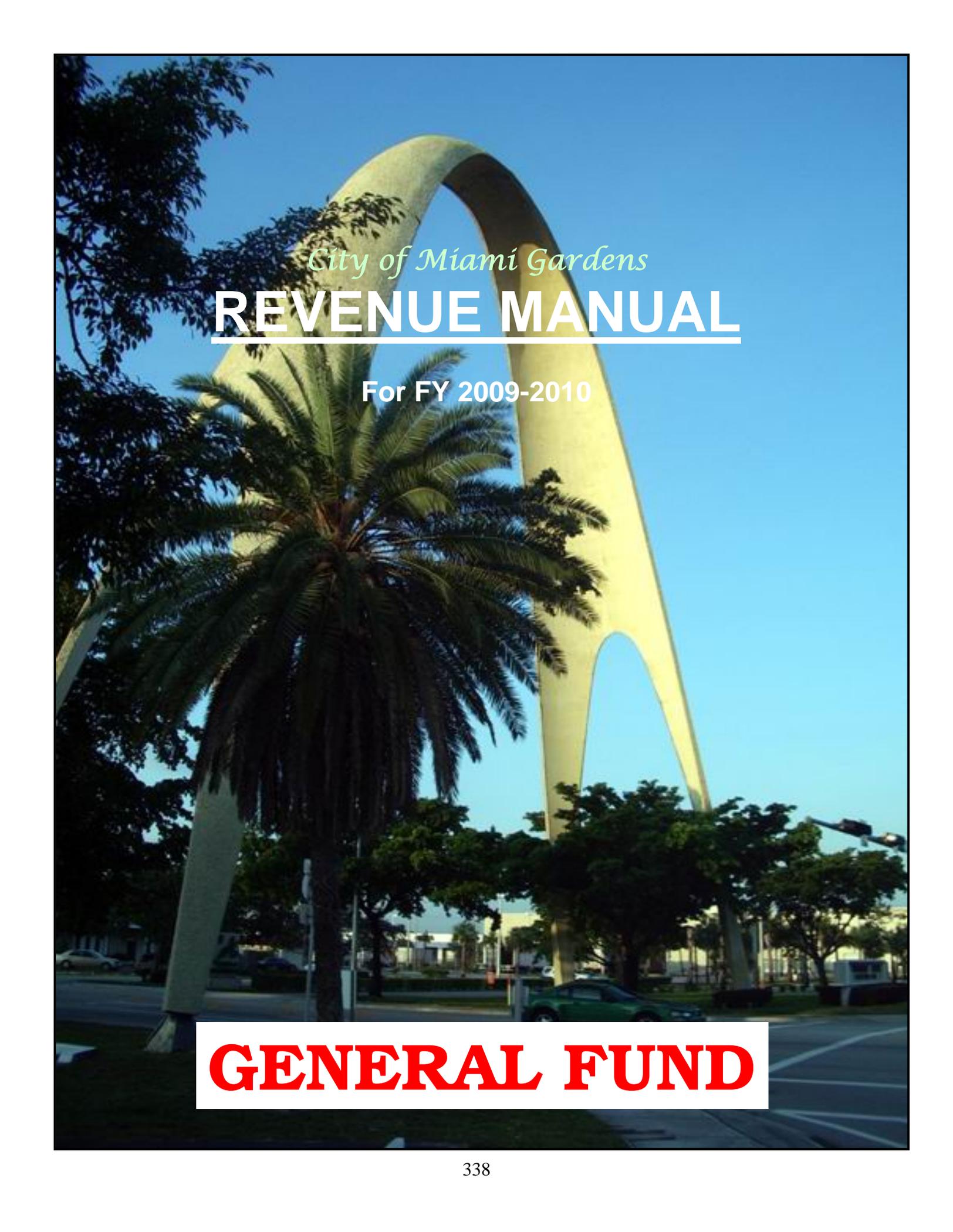


City of Miami Gardens

Revenue Manual

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City of Miami Gardens
REVENUE MANUAL

For FY 2009-2010

GENERAL FUND

Ad Valorem or Property Tax

Revenue Description

An ad valorem tax (or property tax) is a levy against the taxable value of real and personal property. Prior to October 1 of each fiscal year, the City Council sets the millage rate for the tax. One mill equals \$1 of tax per \$1,000 of taxable assessed value. The millage rate is applied to the most recent taxable assessed value as provided by the Miami-Dade Council Property Appraiser.

Taxable assessed value equals total assessed value less any allowable exemptions, such as the first or second \$25,000 for Homestead exemption, additional Senior Citizen exemption, and/or disability exemptions.

Example:	Assessed Value	\$100,000
	Less 1 st Homestead exemption	\$ 25,000
	Less 2 nd Homestead exemption	<u>\$ 25,000</u>
	Taxable Value	\$ 50,000

Tax rate = \$5.4342 per \$1,000 of taxable value, thus:
 $\$50,000/1,000 = \$50 \times \$5.4342 = \271.71 (tax bill)

Legal Basis for Revenue

Florida Constitution, Article VII, Section 9

Laws of Florida, Chapter 200

Florida Statutes §116.211

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2004-19-35

City of Miami Gardens Resolution 2007-135-642

Special Requirements

Cities, counties and school boards are authorized to levy property taxes up to a total of 10 mills each. The 10 mill cap can be exceeded by a voter referendum for capital projects. This voted millage is not counted towards the 10 mill cap. Special districts may also have taxing authority independent of the general government(s) in which they conduct business such as hospital districts, drainage districts and similar quasi-governmental organizations. These millages vary according to their individual enabling legislation.

In addition to the 10 mill cap, state law regulates the process and amount of millage levied each year. The Truth in Millage Act (TRIM) regulates the process for setting the annual millage and for determining the "roll-Back rate" or the rate of millage required to yield the same dollar amount of revenue received in the prior period. All proposed increases in annual millage must be calculated from the roll-back rate.

Fund/Account Number

General Fund

01-00-00-311-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Payment is made directly to Miami-Dade County Tax Collector either by the property owner, or through the owner's mortgage company. Payment is made annually from November to March each year. Payments made prior to March are eligible for a discount as follows: 4% if paid in November, 3% if paid in December, 2% if paid in January, 1% if paid in February. Payments made after March are subject to penalty.

Basis for Budget Estimate

Each June 1, the Miami-Dade County Property Appraiser is required by statute to provide an estimate to each taxing jurisdiction of the estimated taxable valuation of all personal and real property within the jurisdiction. A final estimate is provided on July 1. Using this estimate, the city applies its proposed millage rate to yield the estimated revenue for the coming year. By state statute, the City can only budget 95% of this estimate.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$54,591*	
FY 05	\$9,951,396	n/a
FY 06	\$11,635,651	16.92%
FY 07	\$19,180,662	64.84%
FY 08	\$22,871,432	19.24%
FY 09**	\$23,608,249	3.22%
FY 10***	\$23,089,178	-2.20%

** Prior to FY-05, property tax receipts were retained by Miami-Dade County to cover "services" provided to the City.

** Estimated

*** Budget

Discussion

Upon incorporation, the City inherited the prior set Miami-Dade County unincorporated rate of 2.4 mills. This rate was in place for FY 2003 and was re-adopted for FY 2004.

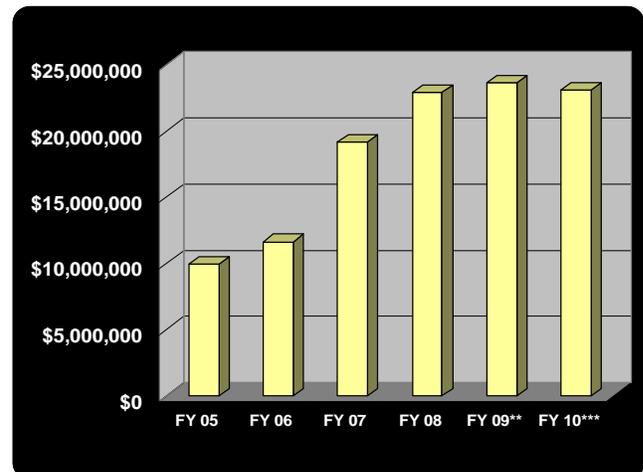
Finding this rate insufficient to accomplish the improvements desired by the community, Council raised the rate to 3.6384 mills for FY 2006. It was lowered slightly to 3.6384 mills for FY 2006.

In FY 2006, the City Council voted to start its own police department and raised the millage to 5.1488 to cover the transition costs. This rate was maintained for FY 07-08.

For FY 2009, the City Council adopted the calculated roll-back rate of 5.1402.

For FY-10, the roll back rate rose slightly to 5.3734.

History of Property Tax Collections



History of Millage Levy



Electric Franchise Revenue

Revenue Description

Revenue is derived from a fee levied on all electrical service within the corporate limits of the City of Miami Gardens. Fee was levied by the Miami-Dade Board of Commissioners under a 1989 franchise agreement between Miami-Dade County and Florida Power & Light Corporation granting the utility the non-exclusive right to serve the area. In 2007, the City and Miami-Dade County entered into an interlocal agreement transferring the collected fees to the City effective upon the City's incorporation in 2003 until the end of the current franchise agreement. At that time, the City will negotiate its own franchise agreement.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

Miami-Dade County Ordinance 89-81

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Interlocal Agreement between Miami-Dade County and the City of Miami Gardens,
Resolution 2007-96-603

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-323-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Franchise fee is 6% of the total revenues less permit fees and ad valorem taxes paid by FP&L from the sale of electricity. Payment is made directly to Florida Power & Light which remits it to Miami-Dade County. Miami-Dade County, in turn, remits it to the City once a year.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of new construction.

Collection History

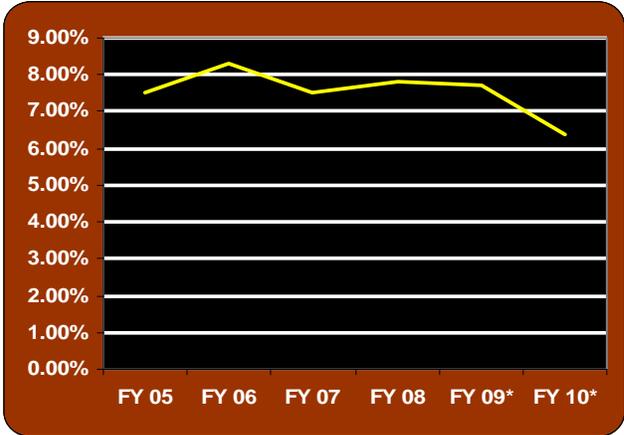
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$2,423,973	
FY 06	\$3,015,219	24.4%
FY 07	\$3,477,481	15.3%
FY 08	\$4,188,860	20.5%
FY 09*	\$4,391,428	4.8%
FY 10*	\$4,564,802	3.9%

* Estimated

History of Electric Franchise Fee Collections



History of Electric Franchise Tax as % of Total General Fund Revenue



* Estimates

Discussion

The electric franchise tax is moderate sized revenue for the City and a vital component to the operation of the General Fund. While the he tax has grown steady over the past four years, it has declined as a percentage of total General Fund Revenues. This is due in large part to the relative increase in millage as a primary source of financing.

Because electric use is partially the function of weather, there is always an unknown factor in estimating for budget purposes. In addition, a major hurricane can interrupt service for an extended period of time, also affecting revenues. In addition, the fuel adjustment charge on the electric bill has risen dramatically, affecting the tax collected.

Gas Franchise Fee

Revenue Description

Revenue is derived from a fee levied on all natural service within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under a 1989 franchise agreement between the City of Miami Gardens and NUI Utilities awarding a non-exclusive franchise for the utility to offer service within the corporate limits.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2004-04-20

Contract between City of Miami Gardens and NUI Utilities

Special Requirements

None

Fund/Account Number

General Fund

01-00-00-323-400-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The Gas Franchise fee is 10% of the total revenues from the sale of natural gas. Payment is made directly by the customer to NUI Utilities (A.K.A. City Gas), which remits it monthly to the City.

Basis for Budget Estimate

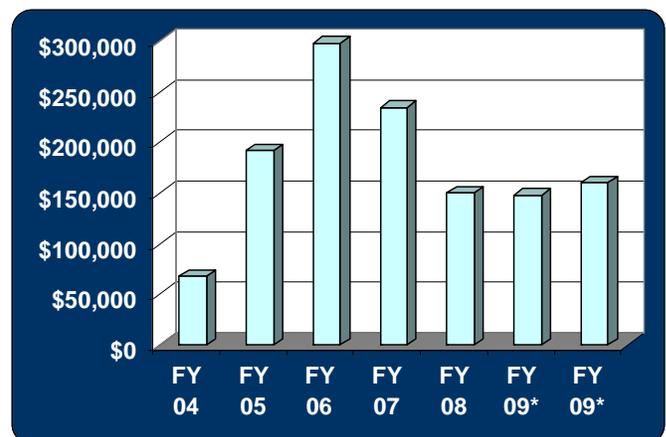
Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of new construction.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$68,016	
FY 05	\$191,895	182.1%
FY 06	\$297,989	55.3%
FY 07	\$234,798	-21.2%
FY 08	\$150,000	-36.1%
FY 09*	\$148,000	-1.33%
FY 10*	\$160,000	8.11%

* Estimated

History of Gas Franchise Fee Collections



Discussion

The gas franchise fee is one of several franchise fee revenues for the City. Currently, the City has only one provider, NUI Utilities, also known as City Gas. Gas is not a large component of the local power scene, thus the revenues are rather modest. The largest users of gas are the City industrial sector. Because gas use is partially the function of weather as with electric, there is always an unknown factor in estimating for budget purposes.

Solid Waste Franchise Fee

Revenue Description

Revenue is derived from a fee levied on all commercial solid waste disposal service providers that do business within the corporate limits of the City of Miami Gardens. Fee was levied by the City in 2004 under an ordinance adopted by City Council establishing non-exclusive franchises for commercial solid waste providers. The ordinance established a 15% fee on the total billing of franchisees for business conducted within the City. The fee is collected monthly from each provider. For FY 2008, the City has 12 active franchise agreements.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2004-03-19

Franchise agreements between the City and various providers.

Special Requirements

State statutes provide an exemption for solid waste that is recycled such as curbside recycling and for debris deposited in separate construction and demolition landfills, and other recycling activities.

Fund/Account Number

General Fund

01-00-00-323-700-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Franchise fee is 15% of the total company's gross sales from commercial garbage collection within the City of Miami Gardens. Payment is made directly to the City by each franchisee on a monthly basis.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction.

Discussion

The solid waste franchise fee is one of several franchise fee revenues for the City. Currently, the City has 12 providers. The City's franchise fee is 15% of gross revenues; this is in addition to Miami-Dade County's 17% franchise fee. This later fee will eventually be reduced and/or eliminated as the County pays off solid waste bonds for which the fee was pledged.

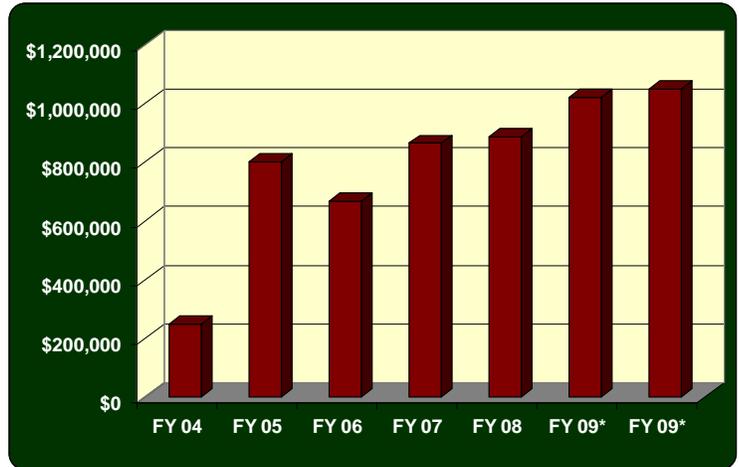
The fee applies to all haulers of commercial solid waste within the City. This includes routine commercial garbage collection as well as commercial roll-off containers.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$248,254	
FY 05	\$800,869	222.6%
FY 06	\$667,007	-16.7%
FY 07	\$863,951	29.5%
FY 08	\$888,000	2.8%
FY 09*	\$1,020,000	14.86%
FY 10*	\$1,050,000	2.94%

* Estimated

History of Solid Waste Franchise Fee Collections



Electric Utility Tax

Revenue Description

Revenue is derived from a tax on all electric Utility Service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue

Florida Statutes §166.231-.236

Miami Dade County Code of Ordinances §29-36

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4

City of Miami Gardens Ordinance 2003-01

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-314-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Tax is collected by the respective Florida Power & Light and remitted to the County, and in turn, the County remits it to the City monthly after deducting the City's pro-rata share of the County's Q.N.I.P. bond payment.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction.

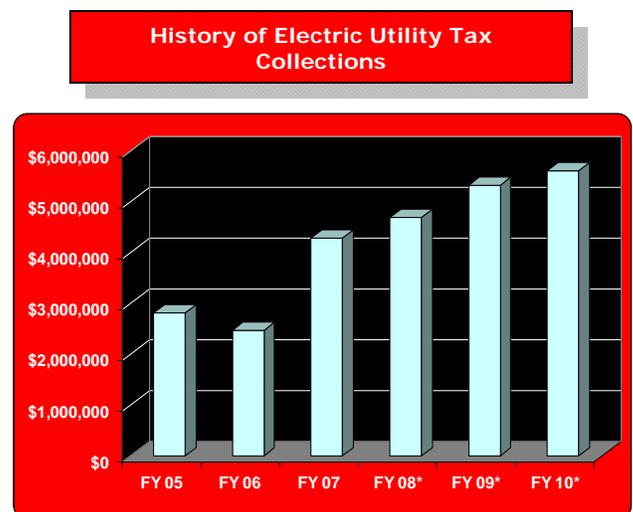
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$2,818,967	
FY 06	\$2,462,561	-12.64%
FY 07	\$4,280,928	73.84%
FY 08*	\$4,700,000	9.79%
FY 09*	\$5,323,000	13.26%
FY 10*	\$5,609,562	5.38%

* Estimated

Discussion

The electric utility tax is one of several utility tax revenues for the City. Currently, the City



collects utility tax from water, electric and gas utilities operating within the City and a rate of 10% of the customer's bill. The tax is moderately large revenue for the general fund and is of generally low volatility. It can be affected by weather and positively by new construction and increased fuel adjustment charges. It is this latter two factors that has driven the steady increase in the City's collections over the past four years.

Water Utility Tax

Revenue Description

Revenue is derived from a tax on all water utility service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue

Florida Statutes §166.231-.236

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2003-01

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-314-300-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Tax is collected by one of three water utilities that serve residents and businesses within the City: City of North Miami Beach, City of Opa Locka or Miami-Dade County Water and Sewer Department. North Miami Beach and Miami-Dade County remit the revenue to the City on a monthly basis. The City of Opa Locka remits their collections to Miami-Dade County who in turn, remits it to the City.

Basis for Budget Estimate

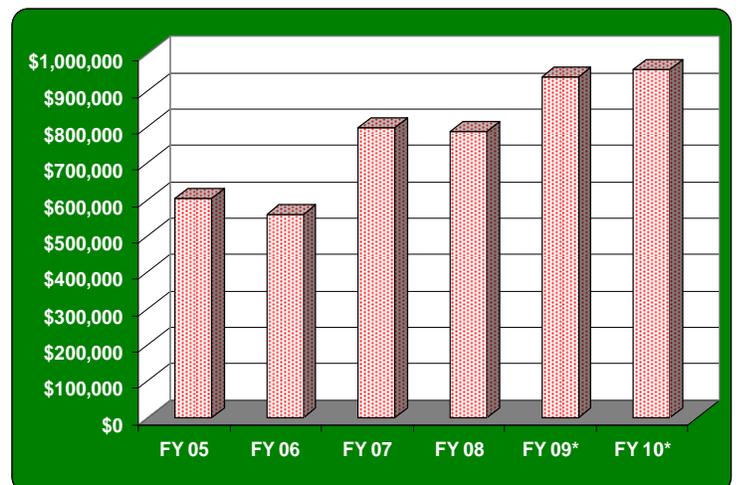
Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$603,834	
FY 06	\$559,457	-7.35%
FY 07	\$796,199	42.32%
FY 08	\$787,390	-1.11%
FY 09*	\$937,000	19.00%
FY 10*	\$955,740	2.00%

* Estimated

History of Water Utility Tax Collections



Discussion

The electric utility tax is one of several utility tax revenues for the City. Currently, the City collects utility tax from water, electric and gas utilities operating within the City and a rate of 10% of the customer's bill. The tax is moderately large revenue for the general fund and is of generally low volatility. It can be affected by weather and positively by new construction. It is this latter factor that has driven the steady increase in the City's collections over the past four years.

Gas Utility Tax

Revenue Description

Revenue is derived from a tax on all natural and propane service customers within the corporate limits of the City. The tax rate is 10% of the total bill excluding governmental charges, taxes and fuel adjustments.

Legal Basis for Revenue

Florida Statutes §166.231-.236

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2003-01

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-314-400-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Tax for natural gas sales is collected by the City's lone provider of natural gas, NUI Utilities, also known as City Gas. LP gas utility tax is collected by Miami-Dade County and is supposed to be remitted to the City on a periodic basis. The County has informed us that they have no way to allocate this revenue to the cities and thus have kept it.

Basis for Budget Estimate

Estimate of natural gas tax revenue for budgeting purposes is made by the City staff based on historical trends. This is adjusted by estimates of new commercial construction. Currently, LP gas tax revenue is estimated at zero.

Collection History

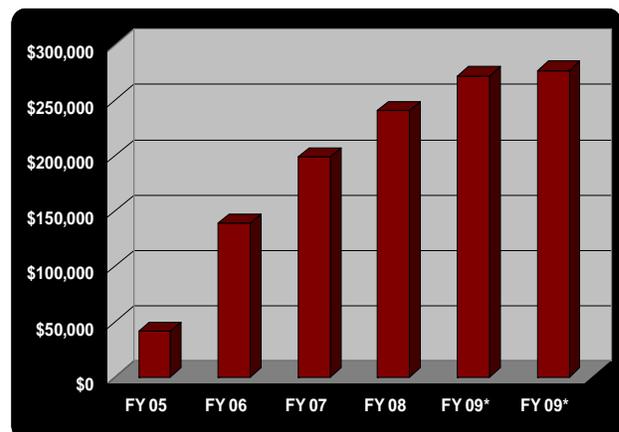
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$41,083	
FY 06	\$138,673	237.5%
FY 07	\$198,653	43.3%
FY 08	\$240,616	0.7%
FY 09*	\$272,000	25.0%
FY 10*	\$277,000	25.0%

* Estimated

Discussion

The gas utility tax is one of several utility tax revenues for the City. Currently, the City

History of Gas Utility Tax Collections



collects utility tax from water, electric and gas utilities operating within the City. The tax is minor revenue for the General Fund and is of generally low volatility. It is affected by new construction. The drop in revenue for FY 05 is due to a misclassification of the revenue by our outside finance firm. Records are not sufficient to restate.

Local Communications Services Tax

Revenue Description

The Communications Services Tax was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium.

The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

A county or municipality may, by ordinance, levy a local communications tax. The City levies the maximum rate of 5.22%.

Legal Basis for Revenue

Florida Statutes Chapter 202

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2003-02

Special Requirements

A city cannot levy the maximum rate and also require that the provider obtain building permits. Miami Gardens does not require such permits.

Fund/Account Number

General Fund

01-00-00-323-200-00

Use of Revenue

General Fund, unrestricted. Miami Gardens has pledged this revenue as security on several revenue bond issues.

Method/Frequency of Payment

Tax is collected by the State of Florida Department of Revenue who has the sole authority to audit the providers. The collections are remitted to the City on a monthly basis..

Basis for Budget Estimate

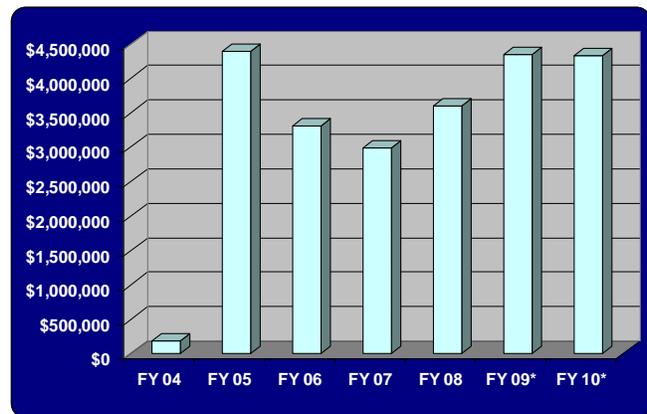
Estimate of communications services tax revenue for budgeting purposes is made by the State Department of Revenue; however, the City has found their estimated to be far in excess of actual collections. Budget estimates are now made by staff based on actual remittance experience.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$180,069	
FY 05	\$4,392,713	2339.46%
FY 06	\$3,313,754	-24.56%
FY 07	\$2,995,664	-9.60%
FY 08	\$3,592,122	19.91%
FY 09*	\$4,347,000	21.01%
FY 10*	\$4,333,940	-0.30%

* Estimated

History of Communications Services Tax Collections



Discussion

The Communications Services Tax has been one of the more difficult revenues for the City since its inception. Using the State's published estimates for Miami Gardens caused us to overestimate revenue by 100% where State estimates were in the \$5 million range and actual collections were in the \$2.5 million range. Upon investigation, it was determined that many of the local providers were miscoding their remittances to the state and the revenue was being diverted to Miami-Dade County instead of Miami Gardens.

The City and Miami-Dade County entered into an interlocal agreement whereby the County would give the City the amount of the State estimate and the City would transfer to the County all revenue directly collected by the State. This agreement expired at the end of FY 2005-2006. At that time, staff budgeted an amount that was reflective of the actual revenue received. Since that date at the City's request, the State has been undertaking audits of the providers within the City and revenue has significantly increased.

Local Business License Tax (Formerly Occupational License)

Revenue Description

The Local Business Tax is levied by cities and counties for the privilege of conducting or managing any business, profession, or occupation within its jurisdiction. Tax proceeds are considered general revenue to the local government. The Business Tax is not a regulatory fee and does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination or inspection.

Legal Basis for Revenue

Florida Statutes Chapter 205

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinances 2003-01, 2004-08-24, 2004-20-36, 2005-05-43, 2006-02-83, 2007-06-112 and 2007-18-124.

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-316-000-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The Business License Tax is collected by the City's Code Enforcement Department. Tax bills are mailed to all current license holders in August of each year with an effective date of October 1st. Businesses starting during the year must obtain the license prior to opening or face penalties. There is no prorating of the tax for mid-year licenses.

Basis for Budget Estimate

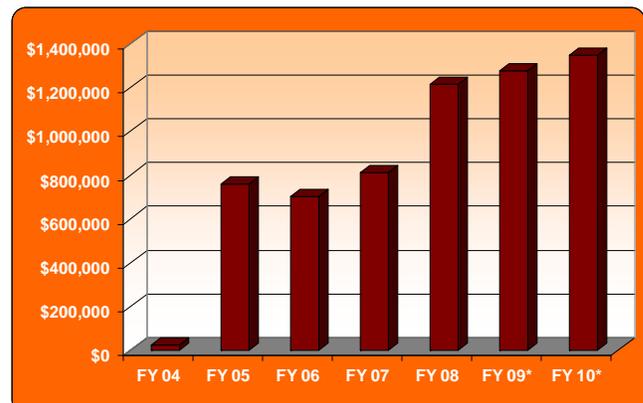
Estimate for the business license tax is made by staff based on current holders and an anticipated new business activity.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$22,962	
FY 05	\$761,313	3215.53%
FY 06	\$701,176	-7.90%
FY 07	\$811,926	15.79%
FY 08	\$1,214,965	49.64%
FY 09*	\$1,275,000	4.94%
FY 10*	\$1,345,000	5.49%

* Estimated

History of Business License Tax Collections



Discussion

The business license tax is moderate-sized City revenue. After incorporation, Miami Gardens adopted the rate schedule of the City of Miramar as its schedule. In FY 2008, the City began an aggressive program to visit all businesses for compliance. This has resulted in a significant increase in collections. This program will continue into FY 2009.

Business Tax Schedule

For the purposes of this section, inventory shall mean the average selling value of annual inventory owned by the business, exclusive of excise tax. License tax fees for the following business occupations and/or professions are hereby levied and imposed as follows, provided that no license or combination of licenses for a single entity at a single business location shall exceed thirty thousand dollars (\$30,000.00).

Occupational License taxes for the following business, occupations and/or professions are hereby levied and imposed:

A

(10)	ABSTRACT, TITLE, TITLE INSURANCE, PROP CLOSING . . .	150.00
(20)	ACTIVITY COORDINATORS/DIRECTORS - RECREATION . . .	100.00
(30)	ADOLESCENT/TEEN RECREATION CENTERS . . .	100.00
(40)	ADVERTISING-PRODUCTS AND SERVICES . . .	100.00
(50)	AMBULANCE SERVICE . . .	100.00
(60)	AMUSEMENT CENTERS . . .	200.00
(70)	AMUSEMENT CENTERS 1 TO 25 MACHINES . . .	200.00
(80)	AMUSEMENT CENTERS 26 TO 50 MACHINES . . .	300.00
(90)	AMUSEMENT CENTERS 51 TO 75 MACHINES . . .	450.00
(100)	AMUSEMENT CENTERS 76 TO 100 MACHINES . . .	500.00
(110)	AMUSEMENT CENTERS OVER 100 MACHINES-EACH MACHINE . . .	7.00
(120)	AMUSEMENT MACHINES-DISTRIBUTORS . . .	125.00
(130)	AMUSEMENT MACHINES-EACH MACHINE AS ACCESSORY USE . . .	30.00
(140)	AMUSEMENT PARK PER MACHINE . . .	100.00
(150)	AMUSEMENT PARKS 1 . . .	100.00
(160)	ANIMAL GROOMING . . .	100.00

(170)	ANIMAL-CLINIC/HOSPITAL ...	100.00
180)	<u>(OPEN)</u>	
(190)	<u>(OPEN)</u>	
(200)	ANIMAL-KENNEL ...	200.00
(210)	ANSWERING SERVICE ...	100.00
(220)	ANTIQUÉ SHOP ...	125.00
(230)	APARTMENT EACH UNIT	6.00
(240)	ARCHERY/GUN RANGES ...	100.00
(250)	ARMORED CAR SERVICES ...	100.00
(260)	ASTROLOGERS/CLAIRVOYANTS ...	150.00
(270)	AUCTION COMPANIES/STORE ...	700.00
(280)	AUCTIONEERS ...	40.00
(290)	AUTO DEALER RENTAL CARS 1 TO 25 ...	100.00
(300)	AUTO DEALER RENTAL-EACH ADDITIONAL CAR OVER 25 ...	9.00
(303)	AUTO DEALER NEW PLUS PER \$1,000.00 OR FRACTION OF INVENTORY (Max \$5,000.00)	200.00 13.00
(305)	AUTO DEALER USED PLUS PER \$1,000.00 OR FRACTION OF INVENTORY(Max \$5,000.00)	200.00 13.00
(310)	AUTO DETAILING ...	100.00
(320)	AUTO DRIVING SCHOOL ...	100.00
(330)	AUTO PAINT AND BODY ...	80.00
(340)	AUTO SHIPPING AGENCY ...	100.00
(350)	AUTO TAG AGENCIES ...	60.00
(360)	AUTO WRECKING ...	80.00
(370)	BAKERY'S - AS ACCESSORY USE ...	100.00
B		
(380)	BAKERY'S - RETAIL ...	100.00

(390)	BAKERY'S - WHOLESALE . . .	100.00
(400)	BALLROOMS/DANCE CLUB (AS PERMITTED BY CODE) . . .	100.00
(410)	BANQUET/PARTY CATERERS . . .	40.00
(420)	BANQUET/PARTY CATERERS - AS ACCESSORY USE . . .	50.00
(430)	BARBER SHOP - FOR EACH ACCESS ACTIVITY . . .	30.00
(440)	BARBER SHOP - EACH CHAIR OVER 5 CHAIRS . . .	10.00
(450)	BARBER SHOP - UP TO 5 CHAIRS . . .	100.00
(460)	BAR/LOUNGE (NO DANCING OR ENTERTAINMENT) . . .	200.00
(470)	BEAUTY SHOP - FOR EACH ACCESS ACTIVITY . . .	50.00
(480)	BEAUTY SHOP/NAIL SALON-1 TO 5 TECHNICIANS/OPERATORS . . .	100.00
(490)	BEAUTY SHOP/NAIL SALON, EACH ADDITIONAL OPERATOR OVER 5. . .	10.00
(500)	BICYCLE, SCOOTERS, MOPEDS ETC (SALES,RENTAL,REPAIR) . . .	100.00
(510)	BILLIARD HALL - EACH TABLE . . .	15.00
(520)	BILLING SERVICE . . .	125.00
(530)	BINGO HALL . . .	250.00
(540)	BLOOD BANKS/STORAGE FACILITIES . . .	200.00
(550)	BLUEPRINTING . . .	100.00
(560)	BOATS FOR SALE/RENTAL . . .	100.00
(570)	BOILER/MACHINE/FOUNDRIES-SHOPS . . .	140.00
(580)	BONDSMEN PROFESSIONAL (CASH) . . .	350.00
(590)	BONDSMEN PROFESSIONAL (SURETY) . . .	150.00
(600)	BOWLING ALLEY - EACH LANE . . .	25.00
(610)	BROKER - CEMETERY . . .	125.00
(620)	BROKERAGE FIRMS - COMMODITIES . . .	150.00
(630)	BROKERAGE FIRMS - STOCKS, BONDS . . .	150.00

(640)	BROKERAGE FIRMS - YACHTS . . .	100.00
(650)	BROKERS MORTGAGE LOANS . . .	150.00
(660)	BROKERS - CUSTOMS AND OTHERS . . .	125.00
(670)	BROKERS - FUTURES OR OPTIONS . . .	125.00
(680)	BURGLAR ALARM/MONITORING COMPANIES . . .	100.00
(690)	BUS COMPANIES - INTRASTATE ONLY . . .	125.00
(700)	BUS COMPANIES - PER EACH BUS . . .	50.00
C		
(710)	CANTEEN WAGON OR CAFE - EACH VEHICLE . . .	100.00
(720)	CAR WASH (PERMANENT STRUCTURES AS PERMITTED BY ZONING ONLY) . . .	80.00
(730)	CARPENTER SHOPS . . .	100.00
(740)	CARPET AND RUG CLEANING . . .	90.00
(750)	CARPET INSTALLATION . . .	100.00
(760)	CARPET SALES (NO INVENTORY) . . .	100.00
(770)	CEMETERY/MAUSOLEUM . . .	120.00
(780)	CHECK CASHING STORE . . .	200.00
(790)	CHEMICAL TOILETS . . .	100.00
(800)	CHILD CARE SERVICES . . .	40.00
(810)	CONCRETE MIXER - EACH TRUCK . . .	40.00
(820)	CONSULTANTS - EACH . . .	150.00
(830)	CONTRACTORS - BUILDING (FOR OFFICE ONLY) . . .	120.00
(840)	CONTRACTORS - GENERAL (FOR OFFICE ONLY) . . .	120.00
(850)	CONTRACTORS - SPECIALTY (FOR OFFICE ONLY) . . .	100.00
(860)	CONTRACTORS - SUB BUILDING (FOR OFFICE ONLY) . . .	100.00
(870)	CONVALESCENT/NURSING HOME . . .	80.00
(880)	COUNTRY CLUB . . .	450.00

(890) CREDIT BUREAUS . . . 100.00

D

(900) DATA PROCESSING - SERVICE AGENCY . . . 125.00

(910) DATA PROCESSING - SOFTWARE DEVELOPMENT . . . 150.00

(920) DEALERS - SECONDHAND FIREARMS . . . 200.00

(930) DEALERS - SECONDHAND GOODS/CONSIGNMENT . . . 125.00

(940) DELIVERY SERVICES . . . 100.00

(950) DELIVERY SERVICES - PER EACH VEHICLE . . . 20.00

960) DIALYSIS CENTERS . . . 200.00

(970) DISC JOCKEY (SEE ENTERTAINMENT) . . . 100.00

(980) DRESSMAKING AND ALTERATIONS . . . 100.00

(990) DRY CLEANING PLANT . . . 100.00

(1000) DRY CLEANING PLANT PICKUP STATION . . . 100.00

E

(1010) ELECTRIC LIGHT AND POWER COMPANIES . . . 500.00

(1020) EMPLOYMENT AGENCIES . . . 125.00

(1030) ENTERTAINMENT - MOBILE (CLOWN, MAGICIAN ETC) . . . 100.00

(1040) ESCORT SERVICE . . . 300.00

(1050) EXPRESS COMPANIES - INTRASTATE BUSINESS ONLY . . . 225.00

(1060) EXTERMINATORS . . . 125.00

F

(1070) FINANCIAL INSTITUTIONS-BANKS AND TRUST COMPANIES . . . 250.00

(1080) FINANCIAL INSTITUTIONS-BUILDING AND LOAN ASSOC . . . 250.00

(1090) FINANCIAL INSTITUTIONS-MONEY LENDERS EXCEPT BANKS . . . 250.00

(1100) FINANCIAL INSTITUTIONS-MORTGAGE LOAN COMPANY 200.00

(1110) FINANCIAL INSTITUTIONS-PERSONAL FINANCE CO. . . . 250.00

(1120) FIRE EXTINGUISHER SERVICES . . . 125.00

(1130)	FLEA MARKET . . .	1,500.00
(1140)	FLORIST . . .	100.00
(1150)	FUNERAL HOME . . .	250.00
(1160)	FURNITURE REFINISHERS . . .	100.00
G		
(1170)	GAS COMPANIES-SELLING BOTTLED GAS . . .	100.00
(1180)	GAS COMPANIES-SELLING THRU PIPELINE . . .	400.00
(1190)	GOLF COURSE . . .	400.00
(1200)	GOLF-DRIVING RANGES/MINIATURE GOLF . . .	120.00
(1210)	GRAVEL, SAND, SOD, DIRT - SALES . . .	100.00
H		
(1220)	HALLS FOR HIRE . . .	150.00
(1230)	HEALTH CLUBS . . .	125.00
(1240)	HOME HEALTH CARE SERVICES . . .	100.00
(1250)	HOSPITALS UP TO 50 BEDS . . .	375.00
(1260)	HOSPITALS - EACH BED OVER 50 . . .	5.00
(1270)	HOTELS, LODGING HOUSES AND MOTELS-PER ROOM . . .	4.00
(2690)	HOUSE CLEANING (See 2690 WINDOW AND HOUSE CLEANING)	
I		
(1280)	<u>(OPEN)</u>	
(1290)	<u>(OPEN)</u>	
(1300)	IMPORT AND/OR EXPORT COMPANY . . .	125.00
(1310)	INSTRUCTIONAL CLASSES . . .	125.00
(1320)	INSURANCE ADJUSTER-EACH . . .	60.00
(1330)	INSURANCE AGENCY OFFICE-LOCATED IN CITY . . .	125.00
(1340)	INSURANCE AGENT-EACH . . .	80.00

(1350)	INSURANCE COMPANIES . . .	200.00
(1360)	INSURANCE-TITLE (WITH AN OFFICE) . . .	125.00
(1370)	INTERIOR DECORATORS . . .	120.00
J		
(1380)	JANITORIAL . . .	125.00
L		
(1390)	LABOR UNION ORGANIZATIONS . . .	250.00
(1400)	LANDSCAPING/GARDENING . . .	125.00
(1420)	LAUNDROMAT - EACH MACHINE . . .	5.00
(1430)	LAWN MAINTENANCE . . .	125.00
(1440)	LAWN MAINTENANCE -EACH ADDITIONAL VEHICLE OR TRUCK . . .	20.00
(1450)	LEASING - EQUIPMENT, TRUCKS, TRACTORS . . .	200.00
(1460)	LEASING - FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT . . .	200.00
(1470)	LIMOUSINE SERVICE (OFFICE ONLY) . . .	200.00
(1480)	<u>(OPEN)</u>	
(1490)	LOCKSMITHS . . .	125.00
M		
(1500)	MACHINE SHOPS . . .	50.00
(1510)	MAIL ORDER BUSINESSES . . .	125.00
(1520)	MAINTENANCE COMPANIES . . .	125.00
(1530)	MANUFACTURE & MANUFACTURING 1-10 PEOPLE . . .	150.00
(1540)	MANUFACTURE & MANUFACTURING 11-25 PEOPLE . . .	100.00
(1550)	MANUFACTURE & MANUFACTURING OVER 25 PEOPLE . . .	200.00
(1560)	MANUFACTURE & MANUFACTURING-EA TRUCK IF TRANSPORTING . . .	50.00
(1570)	MARBLE AND GRANITE WORKS . . .	100.00
(1580)	MASSAGE SALONS . . .	125.00

(1590)	MEDICAL CLINICS ...	200.00
(1600)	MEDICAL/DENTAL LABS ...	200.00
(1610)	MERCHANTS, RETAIL PLUS PER \$1,000 OR FRACTION INVENTORY (MAX - \$6,000)	200.00 13.00
(1630)	MERCHANTS WHOLESALE PLUS PER EA \$1,000 OR FRACTION INVENTORY (MAX - <u>\$30,000</u>)	150.00 0.75
1650)	MESSENGER SERVICE ...	60.00
(1660)	MESSENGER SERVICE- EACH VEHICLE ...	20.00
(1670)	MICRO FILM STORAGE ...	150.00
(1680)	MOBILE HOME PARK ...	300.00
1690)	MOBILE HOME SALES ...	150.00
(1700)	MONUMENTS AND TOMBSTONES ...	100.00
1710)	MOTION PICTURE THEATRE 500-1,000 SEATS ...	375.00
(1720)	MOTION PICTURE THEATRE 1000 SEATS ...	450.00
(1740)	MOTION PICTURE THEATRE - CANDY AND POPCORN CONCESSION ...	40.00
(1750)	MOVING COMPANY W/STORAGE ...	150.00
(1760)	MUSIC/RECORDING STUDIO ...	120.00
N		
(1770)	NEWSPAPER PUBLISHERS BUREAU AGENCY ...	125.00
(1780)	NEWSPAPER PUBLISHERS DAILY ...	200.00
(1790)	<u>(OPEN)</u>	
(1800)	NEWSPAPERS PUBLISHED WKLY,SEMI-MONTH OR MONTHLY ...	120.00
(1810)	NEWSSTANDS ...	50.00
(1820)	NIGHT CLUB ...	400.00
(1830)	NURSERIES TREES/PLANTS ...	100.00
P		
(1840)	PACKERS OR SHIPPERS ...	100.00

(1850)	PACKING HOUSES ...	80.00
(1860)	PARCEL DROP SERVICE ...	100.00
(1870)	PARCEL/MESSENGER DELIVER ...	60.00
(1880)	PARCEL/MESSENGER DELIVER PER VEHICLE ...	10.00
(1890)	PARKING LOTS 1 TO 25 CARS ...	100.00
(1900)	PARKING LOTS OVER 26 CARS ...	125.00
(1910)	PAWNBROKERS ...	400.00
(1920)	(OPEN)	
(1930)	PHOTO LAB ...	125.00
(1940)	PHOTOGRAPHERS ...	100.00
(1950)	PHOTOGRAPHERS STUDIO - ACCESSORY USE ...	125.00
(1960)	PHOTOGRAPHY STUDIOS ...	100.00
1970)	PIANO TUNERS ...	40.00
(1980)	PRINTING ...	125.00
(1990)	PRIVATE SCHOOLS LESS THAN 50 PUPILS ...	100.00
(2000)	PRIVATE SCHOOLS MORE THAN 50 PUPILS ...	150.00
(2010)	PRODUCTION STUDIO ...	150.00
(2020)	PROFESSIONALS - EACH ...	120.00
(2030)	PROMOTERS ...	250.00
R		
(2040)	REAL ESTATE BROKER WITH NO AGENTS ...	120.00
(2041)	REAL ESTATE BROKER WITH 2 - 4 AGENTS ...	175.00
(2042)	REAL ESTATE BROKER WITH 5 - 25 AGENTS ...	225.00
2043)	REAL ESTATE BROKER WITH 26 - 60 AGENTS ...	325.00
(2044)	REAL ESTATE BROKER WITH OVER 60 AGENTS ...	525.00

(2050)	REAL ESTATE PROPERTY MGMT ...	125.00
(2060)	OPEN	
(2070)	RENTAL CLOTHING/UNIFORMS ...	125.00
(2080)	RENTAL FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT ...	125.00
(2090)	REPAIR WATCH AND JEWELRY ...	100.00
(2100)	REPAIR - APPLIANCES AND ELECTRONICS ...	100.00
(2110)	REPAIR - AUTOMOTIVE ...	125.00
(2120)	REPAIR - BUSINESS MACHINES ...	100.00
(2130)	REPAIR - HEAVY EQUIPMENT ...	125.00
(2140)	REPAIR - MISCELLANEOUS ...	100.00
(2150)	REPRODUCTION - XEROX PHOTOCOPY ...	100.00
(2160)	RESEARCH LABORATORIES ...	150.00
(2170)	RESTAURANTS 0 TO 25 SEATS ...	100.00
(2180)	RESTAURANTS 26 TO 100 PERSONS ...	200.00
(2190)	RESTAURANTS 101 OR MORE ...	300.00
(2200)	RESTAURANTS DRIVE IN ...	100.00
(2210)	RETIREMENT ADULT LIVING 1 TO 25 BEDS ...	150.00
(2220)	RETIREMENT ADULT LIVING OVER 26 BEDS ...	300.00
(2230)	RINKS - SKATING, ROLLER ...	200.00
S		
(2240)	SALES OFFICE NO STOCK ...	100.00
(2250)	SALESPERSON ...	100.00
(2260)	SANITATION PER TRUCK ...	100.00
(2270)	SECRETARIAL SERVICE ...	150.00
(2280)	SECURITY COMPANIES ...	125.00
(2290)	SEPTIC TANK CLEANING ...	150.00
(2300)	SERVICE STATIONS/FUEL-BASE ...	100.00

(2310)	SERVICE STATIONS/FUEL-EACH ADDITIONAL PUMP . . .	5.00
(2320)	SIGN SHOPS . . .	125.00
(2330)	SNACK BARS AS ACCESSORY USE . . .	60.00
(2340)	STORAGE 1-50 UNITS FOR RENT . . .	150.00
(2350)	STORAGE 51-OVER UNITS FOR RENT . . .	300.00
(2360)	STORAGE WAREHOUSE . . .	120.00
(2370)	STORAGE-BLASTING MATERIALS . . .	2,000.00
(2380)	SWIMMING POOL MAINTENANCE . . .	125.00
(2390)	SWIMMING POOL MAINTENANCE-EACH TRUCK . . .	20.00
T		
(2400)	TANNING SALONS 1 TO 5 UNITS . . .	100.00
(2410)	TANNING SALONS (AS ACCESSORY USE) . . .	50.00
(2420)	TANNING SALONS-EACH ADDITIONAL UNIT OVER 5 UNITS . . .	10.00
(2430)	TATTOO PARLOR . . .	150.00
(2440)	TAX PREPARATION SERVICE . . .	150.00
(2450)	TAXICABS (OFFICE ONLY) . . .	100.00
(2460)	<u>(OPEN)</u>	
(2470)	TAXIDERMISTS . . .	60.00
(2480)	TELECOMMUNICATION SERVICES . . .	100.00
(2490)	TELEMARKETING SALES . . .	100.00
(2500)	TELEPHONE COMPANIES . . .	300.00
(2510)	TELEVISION AND RADIO STATION . . .	200.00
(2520)	TOWING SERVICE (WRECKING, HAULING, SALVAGE) . . .	80.00
(2530)	TRANSPORTATION PRIVATE SCHOOL - EACH VEHICLE . . .	50.00
(2540)	TRAVEL AGENCY . . .	125.00

(2550)	TRUCKING OR TRANSPORT CO ...	150.00
(2560)	TRUCKING OR TRANSPORT CO-PER EACH TRUCK ...	40.00
(2570)	TRUCK/TRAILER RENTAL OR LEASING ...	150.00
(2580)	TRUCK/TRAILER RENTAL OR LEASING-EACH VEHICLE ...	20.00

U

(2590)	UNCLASSIFIED ...	120.00
(2600)	UNIFORM SERVICE (TOWEL, LINEN, DIAPER) ...	125.00
(2610)	UPHOLSTERER ...	100.00

V

(2620)	VEHICLE LEASING CO ...	150.00
(2630)	VEHICLE SHOWROOM-NEW VEHICLES ...	150.00
(2640)	VEHICLE SHOWROOM-USED VEHICLES ...	200.00
(2650)	VEHICLE UPHOLSTERY/TOP SHOP ...	125.00
(2660)	VEHICLES WINDOW TINTING ...	125.00
(2670)	VENDING DISTRIBUTOR ...	125.00
(2680)	VENDING - EACH MACHINE AS ACCESSORY USE ...	30.00
	FOR EACH ADDITIONAL MACHINE FROM 2 TO 30	12.00
	FOR EACH ADDITIONAL MACHINE FROM 31 TO 100	10.00
	FOR EACH ADDITIONAL MACHINE FROM 101 TO 99,999	8.00

W

(2690)	WINDOW AND HOUSE CLEANING ...	80.00
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Certificate of Use Fee

Revenue Description

Revenue is derived from a fee charged annually for each business within the City. The certificate of Use process is used to ensure that each business is operating in accordance with the City's zoning laws. Annually, each business is visited to determine that the uses at that particular location have not changed and are still allowed under the zoning code.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinances 2005-04-30 and 2005-04-42

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-322-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Tax is collected by the City yearly, with the renewal date established as January 1st.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City staff based on historical trends. This is adjusted by an estimate of new businesses.

Collection History

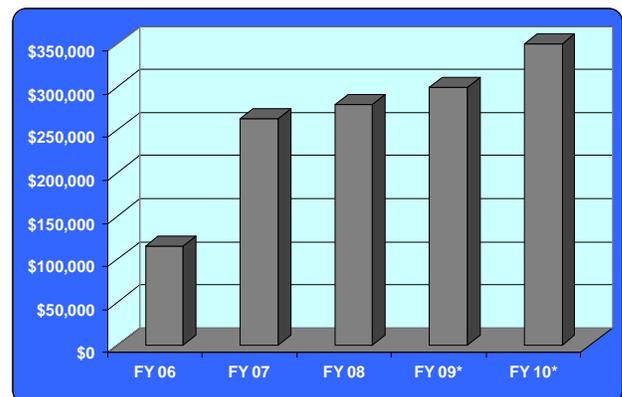
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$114,627	
FY 07	\$262,836	129.30%
FY 08	\$280,000	6.53%
FY 09*	\$300,000	7.14%
FY 10*	\$350,000	16.67%

* Estimated

Discussion

Certificates of Use are a vital tool in assisting the City and its code enforcement and zoning departments by ensuring that improper land uses do not occur in the City. The program began in FY-06. The program to collect

History of Certificate of Use Fee Collections



business licenses has also resulted in a significant increase in Certificate of use collections.

Fee Schedule

New Application Fee \$10.00

CERTIFICATE OF USE (C.U.) AND TEMPORARY CERTIFICATE OF USE (T.C.U.)

The following original fees shall be paid for all uses. The indicated renewal fee applies to those uses which are required to be renewed annually by Code or by Resolution. All non-renewable uses are issued permanent use certificates which shall remain valid for an unlimited time, unless revoked for cause, or abandoned, provided there is no change of use, ownership, or name, or that there is no enlargement, alteration or addition in the use or structure. An "up front" processing fee equal to 50% of the total C.U. fee shall be assessed at the time of filing an application. The processing fee is non-refundable but shall be credited towards the final C.U. fee.

RESIDENTIAL		Fee
	Apartments, hotels, motor hotels and all multiple family uses per building	
C003	4-50 units	\$66.12
C021	51-100 units	78.66
C022	101-200 units	90.06
C023	201 or more units	102.60
C004	Private school, charter schools, day nursery, convalescent and	
C040	nursing home, hospital, Assisted Congregate	
C041	Living Facilities (ACLF) and developmentally disabled home care	
	Renewal	108.30
	Home Office	\$57.00
C042	Home Office	28.50
Renewal		17.10

BUSINESS, WHOLESALE AND RETAIL

C005	All uses, except the following:	
	Per sq. ft. of business area	0.034
	Minimum	108.30
Renewal		62.70
C006	Automobile, recreational vehicle, boat, truck, etc., rental or sales	108.30
	from open lot or combination open lot and building	
	Per sq. ft. of business area	0.034
	Minimum	108.30
Renewal		182.40
C026	Change of owner of restaurant liquor/beer/wine/ in conjunction with restaurants, grocery stores, etc.	108.30
Renewal		62.70

		Fee	Renewal
UNUSUAL USES, SPECIAL PERMITS, BUSINESS AND INDUSTRIAL USE VARIANCES			
C009	All unusual uses, except the following:	251.94	191.52
A026	Churches	108.30	57.00
C010	Airports, commercial dumps permits, racetracks, stadiums	502.74	182.40
C011	Cabaret, nightclub, liquor package store	332.88	302.10
C012	Rock quarries, lake excavation and/or filling thereof	395.58	191.52
C013	Circus or carnival (per week) and special events	210.90	210.90
C014	Open lot uses	150.48	119.70
C032	Lot clearing, sub-soil preparation	125.40	114.00
	Tent use	28.50	

AGRICULTURAL

C027	All uses, except as otherwise listed herein	150.48	142.50
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MAXIMUM FEE

C500	The maximum fee for a CU provided no violation exists at time of CU.	718.20	NONE
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CHANGE OF USE, BUSINESS OWNERSHIP OR NAME

When there is a change of use, business ownership, or name, the fee shall be the original fee listed for the use proposed.

REFUNDS

No refunds shall be made of fees paid for use permits. In case of error, adjustments may be made by the Director of the Department of Planning and Zoning.

OCCUPANCY WITHOUT CU

ZDB1

(In violation) 180.12

plus a double CU fee

A069 MP40	FAILURE TO RENEW CU(s) or Temporary Certificate of Use TCU(s) not renewed on or before the renewal or expiration date will be assessed a \$171.00 violation fee plus a double CU or TCU TCC fee.
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C024 M. CU AND TCU, INSPECTION FEE

When an inspection is necessary prior to the issuance of a CU or, TCU, an inspection fee of 67.55 shall be charged for each inspector who is required to make a field inspection. Temporary CUs will be charged at a fee equal to the final CU cost in addition to the inspection fee. This fee will be required regardless of the length of time the TCU is needed; up to ninety (90) days for CUs and up to sixty (60) days for TCUs.

C034 N. CU RE-INSPECTION FEE

When extra inspection trips are necessary due to 1) wrong address being given on call for inspection, 2) required corrections not being made or completed at time specified or 3) failure to provide access to the property or use, a fee of \$67.55 for each inspector who must return shall be charged.

Landlord Permit Fee

Revenue Description

Revenue is derived from a permit required of all property owners who rent their property for residential use.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2005-04-52 and Resolution 2005-41-218

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-339-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fee is paid directly to the City at the Code Enforcement. Fee is due upon application of the annual permit. Permit cycle is from April 1 to March 31.

Basis for Budget Estimate

Estimate is a staff estimate based on historic collections and new construction.

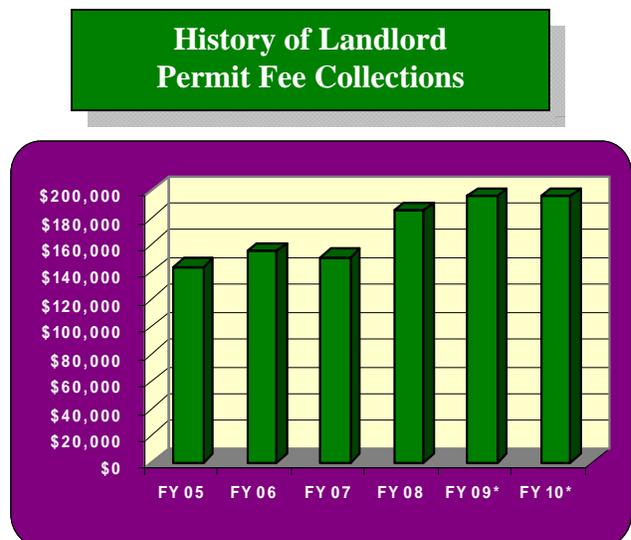
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$143,841	
FY 06	\$154,832	7.64%
FY 07	\$151,020	-2.46%
FY 08	\$185,000	22.50%
FY 09*	\$195,000	5.41%
FY 10*	\$195,000	0.0%

* Estimated

Discussion

The landlord permit was initiated by the City as a means to control property maintenance by absentee landlords. As part of the process, the City inspects each rental property annually to ensure that all property codes are being met.



Fee Schedule

Application Fee	\$10.00
Single Family dwelling	\$60.00 per year, per unit
Multi-Family dwellings with more than one unit	\$50.00 first unit \$25.00 each additional unit
Single-Family dwelling renewal	\$45.00 (if no code violations)
Multi-Family Dwelling renewal	\$35.00 first unit (if no code violations) \$15.00 each additional unit
Re-Inspection Fee	\$25.00
Ordinance Violation (Civil)	\$250.00 per day
Ordinance Violation (Criminal)	\$500.00 + 60 days Jail per day
Late Fee	Fee due April 1 st . After April 1 st , 10% for April plus %5 for each month of delinquency thereafter until paid. Max. penalty 25% of fee due.

Lien Search Fee

Revenue Description

Revenue is derived from a fee levied on all requests for pending lien information. This later information is provided by the City's Code Enforcement department to the public, to realtors and to other closing agents. The fees are designed to recover the actual cost for providing this specialized service.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City Ordinance 2004-12-28

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-341-101-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fee is paid in advance to the City's Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of the coming real estate market.

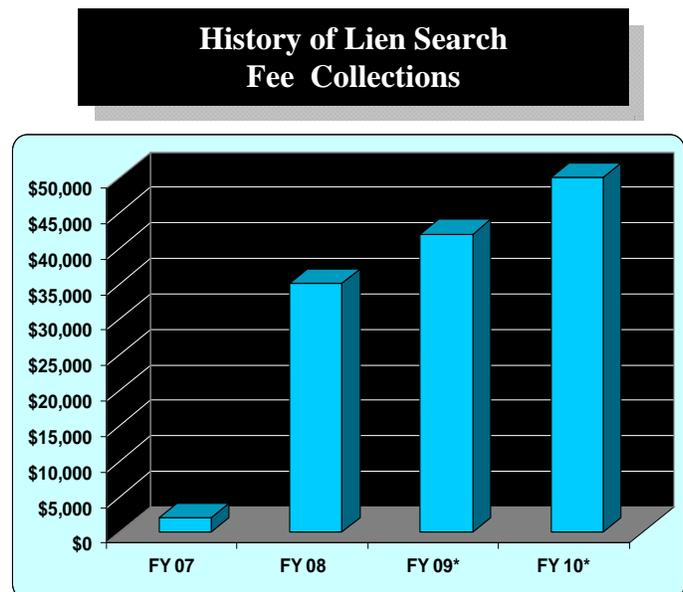
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$2,000	
FY 08	\$35,000	1650.00%
FY 09*	\$42,000	20.00%
FY 10*	\$50,000	19.05%

* Estimated

Discussion

The lien release and search fees are revenues designed to recover the cost of this specialized service. It grew significantly during the real estate boom of the a and has has maintained its



collections due to the large number of foreclosures, short sales, etc. and other real estate transaction surrounding.

Fee Schedule

Lien Search Fees

Response within 24 hours	\$50.00
Response within seven (7) days	\$25.00

Lien Reduction Fee

Revenue Description

Revenue is derived from a fee levied on all requests for reductions/releases of liens. This includes the fee to apply for a lien reduction or for the City's lien amnesty program. It also includes the fee to release a lien when there is a foreclosure involved. The fees are designed to recover the actual cost for providing this specialized service.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City Ordinance 2004-12-28

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-341-101-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fee is paid in advance to the City's Code Enforcement Department by the requesting party for lien letter and upon release of registered lien.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical trends. This is adjusted by estimates of the coming real estate market.

Collection History

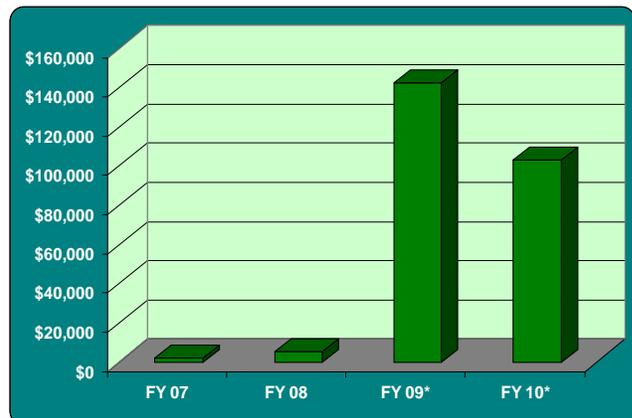
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$5,000	
FY 09*	\$142,000	2740.00%
FY 10*	\$102,759	-27.63%

* Estimated

Discussion

The lien release fees are revenues designed to recover the cost of this specialized service. It grew significantly during the real estate boom and during the FY-09 amnesty period. Amnesty will continue into FY-10 which should

History of Lien Reduction Fee Collections



continue to keep the revenue source fairly high in the short term.

Fee Schedule

Lien Reduction Application Fee	\$250.00
Release of Lien Fee	\$250.00
Release of Lien Fee after bankruptcy	\$500.00

Bid Specification Charge

Revenue Description

Revenue is derived from the sale of certain bid plans and contract specifications to potential bidders. The fee varies and is designed to cover the cost of reproducing said plans. Fee varies to reflect the actual cost to the City of reproducing the plans and specifications.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Where plans and specifications are available in PDF form, the makes them available on DemandStar where they are free to members.

Fund/Account Number

General Fund

01-00-00-341-300-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Charge is paid at the time the plans and specifications are purchased from the Purchasing Office.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City's staff based on historical trends and known projects for the coming fiscal year.

Collection History

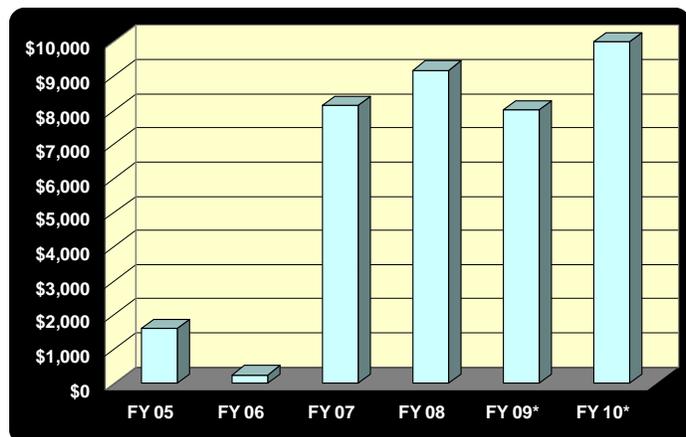
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$1,615	
FY 06	\$245	-84.80%
FY 07	\$8,136	3220.82%
FY 08	\$9,158	12.56%
FY 09*	\$8,000	-12.64%
FY 10*	\$10,000	25.00%

* Estimated

Discussion

The Bid spec charge is minor revenue designed to recover the cost of this specialized service. Generally, the City

History of Bid Spec Charge Collections



provides free bid documents through DemandStar; however, occasionally, the documents cannot be shared on Compact Disc and must be reproduced mechanically. Because of this, the fee collection amounts are very erratic.

State Revenue Sharing

Revenue Description

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

- Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;
- Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);
- Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;
- Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than \$6,000;
- Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;
- Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;
- Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

Legal Basis for Revenue

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132, 92-184, 92-319, 93-233, 93-71, 94-2, 94-146, 94-218, 94-353, 95-417.

Florida Statutes §218.23

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

For FY 2008, 27.34% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 77.66% in the General Fund as general revenue.

Fund/Account Number

General Fund

01-00-00-335-120-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Revenue is received from the State on a monthly basis.

Basis for Budget Estimate

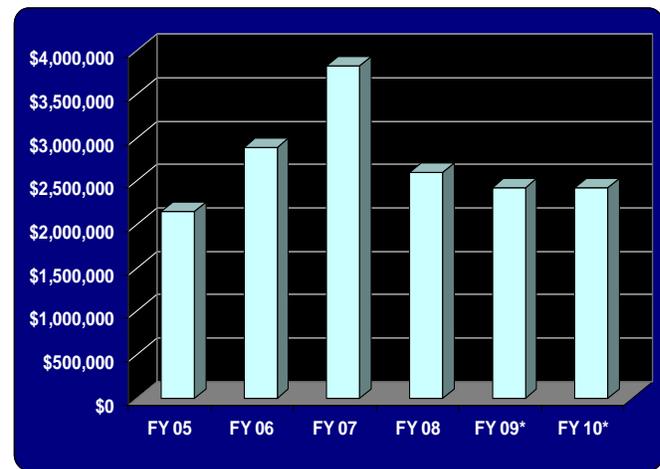
Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. The City historically has received 1% to 2% more than State estimates.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$2,144,147	
FY 06	\$2,882,084	34.42%
FY 07	\$3,826,368	32.76%
FY 08	\$2,602,652	-31.98%
FY 09*	\$2,418,000	-7.09%
FY 10*	\$2,418,000	0.00%

* Estimate

History of State Revenue Sharing Collections



Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It has showed a steady increase prior to FY-08. Because it is composed on sales, gas and other state collected revenues dependant on the economy, there has been a drastic reduction in FY-08 and FY-09. This revenue has already been cut by the State for FY-09 and another mid-year cut is likely.

Alcoholic Beverage Licenses

Revenue Description

The City is authorized to receive a portion of the State Alcohol License Fee collected by the Florida Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco for license taxes levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages. Revenue is collected and remitted to the City on an annual basis.

Legal Basis for Revenue

Florida Statutes §561.342; §563.02; §564.02; §565.02(1), (4)-(5); and §565.03
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Sections 8.3 and Section 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-335-150-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Tax is paid annually manufacturers, distributors, vendors and sales agents of alcoholic beverages to the State of Florida Department of Professional Regulation and subsequently remitted to the City annually.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical collections and trend analysis.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$12,913	
FY 06	\$17,776	37.7%
FY 07	\$13,648	-23.2%
FY 08	\$15,000	9.9%
FY 09*	\$15,000	0.0%
FY 10*	\$15,000	0.0%

* Estimated

History of Alcoholic Beverage License Fee Collections



Discussion

This is minor revenue that does not yet have a very predictable pattern. FY-04 data is unreliable due to a loss of detailed records and improper coding of revenue.

Half-Cent Sales Tax

Revenue Description

The 1/2-cent Sales tax is a state-shared revenue. In 1982, the local government half-cent sales tax program was created to provide an additional income for municipalities beyond ad valorem and utility taxes. Eligibility requirements are outlined in §218.63, F.S. as follows:

- Meet incorporation criteria in §165.061, F.S., and
- Meet millage limitation requirements outlined in §200.065, F.S.

Legal Basis for Revenue

Laws of Florida, Chapters 82-154, 83-299, 85-342, 86-166, 87-6, 87-101, 87-548, 87-239, 88-119, 90-93, 91-112, 92-319, 93-207, 94-245

Florida Statutes §218.63

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-335-180-00

Use of Revenue

The proceeds may be used for municipal-wide programs, municipal-wide property tax or utility tax relief or principal and interest payments on capital projects only.

Method/Frequency of Payment

The Department of Revenue distributes funds from the Local Government Half-Cent Sales Tax Clearing Trust Fund (created §218.61, F.S.) directly to the city by Electronic Fund Transfer (EFT). Payments are received by the City monthly.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. The City historically has received 2% to 3% more than State estimates.

Discussion

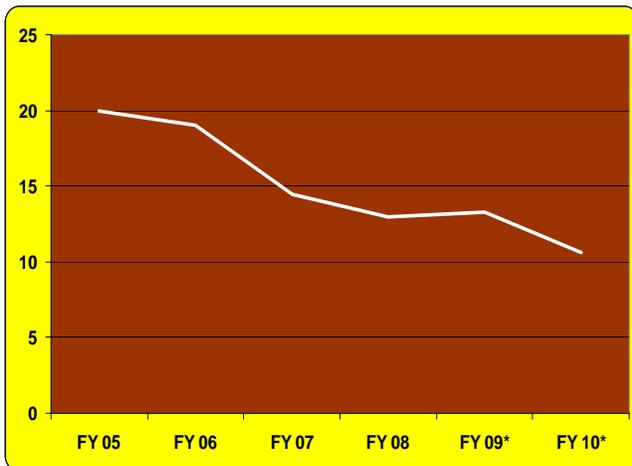
The ½-Cent Sales Tax is the second largest continuing source of revenue to the City's General Fund. While collections have steadily increased over the past five years, its percentage of total General Fund revenue has declined. This is due to the millage increases levied by the City in FY 2005 and FY 2007. This state-shared revenue has also been affected by the economic slowdown, but not to the extent of the State Revenue Sharing.

Collection History

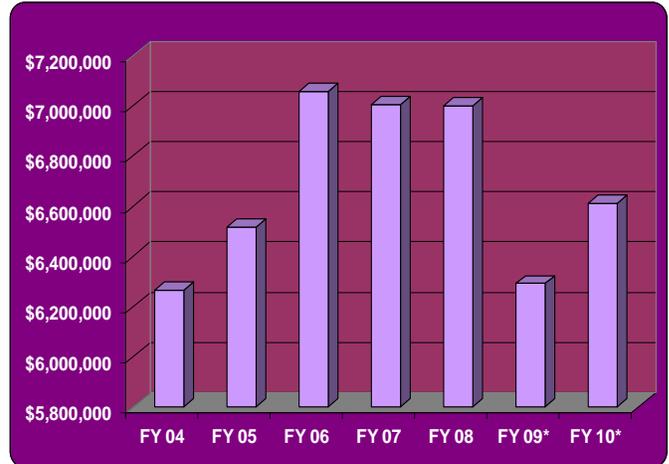
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$6,267,062	
FY 05	\$6,517,050	4.0%
FY 06	\$7,054,689	8.2%
FY 07	\$7,002,463	-0.7%
FY 08	\$6,998,779	-0.1%
FY 09*	\$6,291,676	-10.1%
FY 10*	\$6,610,000	5.1%

* Estimated

History of 1/2-Cent Sales Tax as % of Total General Fund Revenue



History of 1/2-Cent Sales Tax Collections



County Local Business License Tax (Formerly County Occupational License)

Revenue Description

The County Local Business Tax is levied by Miami-Dade County for the privilege of conducting or managing any business, profession, or occupation within its jurisdiction. Tax proceeds are shared with the municipality in which the business is located, if applicable. All businesses with a city must have both a city and county business license in order to operate.

Legal Basis for Revenue

Florida Statutes Chapter 205.054-205.192

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-338-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The County Business License Tax is collected by Miami Dade County and remitted to the City on a monthly basis.

Basis for Budget Estimate

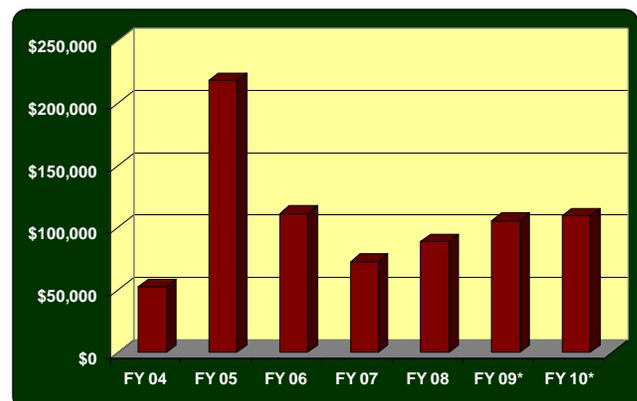
Estimate for the County Business License Tax is made by staff based historic trends.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$52,922	
FY 05	\$218,750	313.3%
FY 06	\$111,814	-48.9%
FY 07	\$73,114	-34.6%
FY 08	\$89,340	22.2%
FY 09*	\$106,000	18.6%
FY 10*	\$110,000	3.8%

* Estimated

History of County Business License Tax Collections



Discussion

The County Business License Tax is minor City revenue first received in FY-04. FY-04 figure is unreliable as this revenue may have been misclassified upon receipt and records are no longer available to reconstruct exact receipts. Subsequent receipts seem to have leveled off at a consistent level.

General Fund Overhead Charges

Revenue Description

As part of the City's internal charge system, the General Fund assesses a fee from the other operating Funds for the services it provides to those Funds. These services include such policy functions such as their proportionate share of the costs of the Mayor and City Council, Offices of the City Manager and City Clerk and the Office of the City Attorney. It also covers expenses related to the Human Resources and Finances Departments.

Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-341-201-10 (Transportation Fund)

01-00-00-341-202-15 (Development Services Fund)

01-00-00-341-203-55 (General Services Fund)

01-00-00-341-204-11 (Stormwater Fund)

01-00-00-341-204-15 (Special Revenue Fund)

01-00-00-341-206-14 (CDBG Fund)

01-00-00-341-207-30 (Capital Projects Fund)

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers 1/12 of the total each month from the respective Fund to the General Fund.

Basis for Budget Estimate

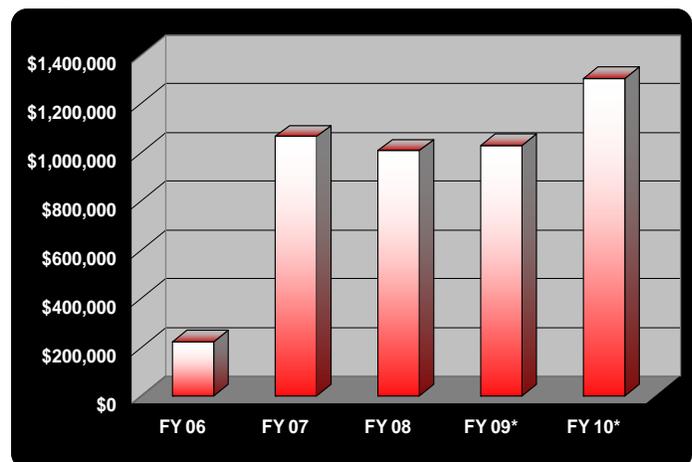
Estimate for the budget is based on 5.6% of the paying fund's non-capital expenditures proposed for the subsequent year.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$222,191	
FY 07	\$1,063,594	378.7%
FY 08	\$1,007,342	-5.3%
FY 09*	\$1,028,427	2.1%
FY 10*	\$1,301,939	26.6%

* Estimate

History of the General Fund's Overhead Charges to other Operating Funds



Discussion

The internal chargeback or cost allocation system was developed in order to ensure that all Funds paid their fair share of overhead costs. In this way, a more accurate financial picture of the Funds' operations can be portrayed. Changes in the collected levels generally reflect an increasing sophistication of the formula and the inclusion of additional components. Additionally, the continued rapid growth in the City's organization since incorporation exaggerates the trend. This should level out in future years as the police department is the last major expansion of service for the foreseeable future.

CIP Project Management Charge

Revenue Description

As part of the City's on-going capital improvements program, the City occasionally issue bonds in order to undertake these improvements. The process of issuing the bonds and of accounting for them is a significant continuing expense involving the City's management, finance and legal department and the City outside auditors. In addition, the City must hire an actuary to calculate arbitrage in conjunction with such bonds in order to meet IRS requirements. In order to recapture these expenses, the City charges a one-time project management fee against each bond issue in the amount of 2 ½ percent of the bond proceeds.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-341-205-30

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers the fee upon issuance of the bond.

Basis for Budget Estimate

Estimate for the budget is based on 2.0% of the proceeds of any planned bond issue.

Collection History

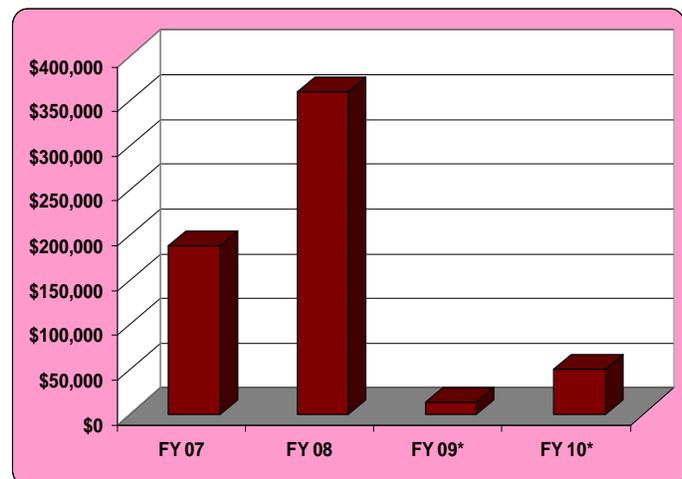
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$187,500	
FY 08	\$360,000	92.00%
FY 09*	\$12,500	-96.53%
FY 10*	\$50,000	-96.53%

* Estimate

Discussion

Since incorporation, the City has issued only two capital improvement bond issues. In 2005, the City issued a \$7.5 million revenue bond and in 2007, the City issued

History of the General Fund's Project Management Charge to the CIP Fund



a \$14.4 million issue. The CIP management charge was implemented in FY 2007 and applied retroactively to the \$7.5 million issue. The FY-08 charge is for the FY 07 issue. For FY-10, there is a charge against the Senior Center Land Acquisition bond.

Non-Criminal Traffic Fines

Revenue Description

Court costs and fees for civil traffic infractions as determined by statute with 25% to the General Fund of the State of Florida and 75% to the municipality that issued the ticket. These fees are collected by the Clerk of Courts for Miami-Dade County and the City's portion is remitted on a monthly basis.

Legal Basis for Revenue

Florida Statutes §1318.18 and §318.1215
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-359-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts.

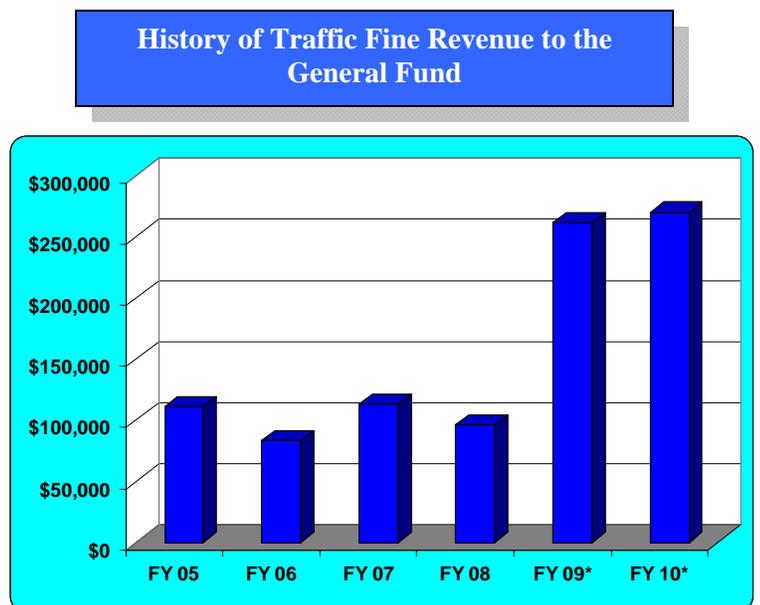
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$111,242	
FY 06	\$83,194	-25.2%
FY 07	\$113,326	36.2%
FY 08	\$95,850	-15.4%
FY 09*	\$261,758	173.1%
FY 10*	\$270,000	3.1%

* Estimate

Discussion

This revenue was fairly stable over the four three years when the County Police patrolled the City. However, with the start of the City's own police department, one of its main emphases is traffic enforcement. The results of this



priority can clearly be seen

Fees

The schedule of non-criminal traffic fines is as follows:

Speeding MPH Over Speed Limit

6-9: \$80.50

10-14: \$155.50

15-19: \$180.50

20-29: \$205.50

30/More \$305.50

If the case goes to Court, the Judge can impose a fine of up to \$500.

For other fines, call the Miami-Dade Clerk of Court.

Parking Fines

The City receives a portion of all parking ticket violations written within its municipal borders. These fines are paid to the Miami-Dade County Clerk of Court and remitted to the City monthly.

Legal Basis for Revenue

Florida Statutes §166.231, §318
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-359-002-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts, trend analysis and any known or planned enforcement enhancements.

Collection History

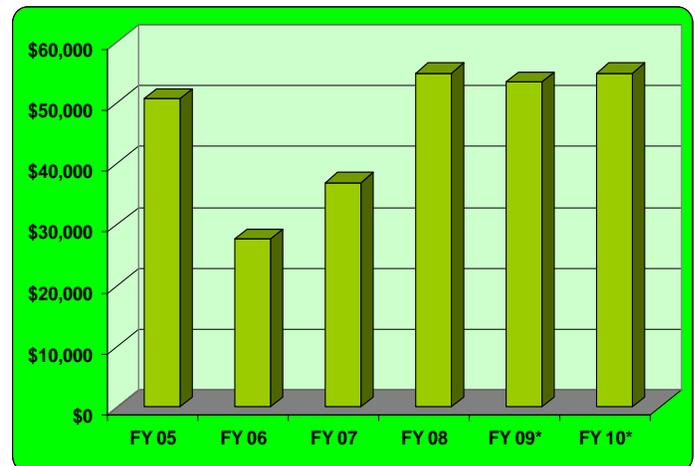
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$50,704	
FY 06	\$27,673	-45.4%
FY 07	\$36,951	33.5%
FY 08	\$54,944	48.7%
FY 09*	\$53,505	-2.6%
FY 10*	\$55,000	2.8%

* Estimate

Discussion

This revenue has been fairly stable over the past several years. The FY-05 figure is unreliable as there were numerous uncorrected coding errors in this total. However, with the start of the City's own police department, one of its main

History of Parking Fine Revenue to the General Fund



emphases will be traffic enforcement, including illegal parking in fire lanes and handicapped spaces. We would expect this revenue to grow over the next few years.

School Crossing Guard Fines #1

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes (Traffic Code), must be returned to the local government in which the infraction occurred and be used for School Crossing guard expenses.

Legal Basis for Revenue

Florida Statutes §166.231, 318.21

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None. Funds must be used to fund a school crossing guard program.

Fund/Account Number

General Fund

01-00-00-359-004-00

Use of Revenue

General Fund. Funds must be used to fund a school crossing guard program.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

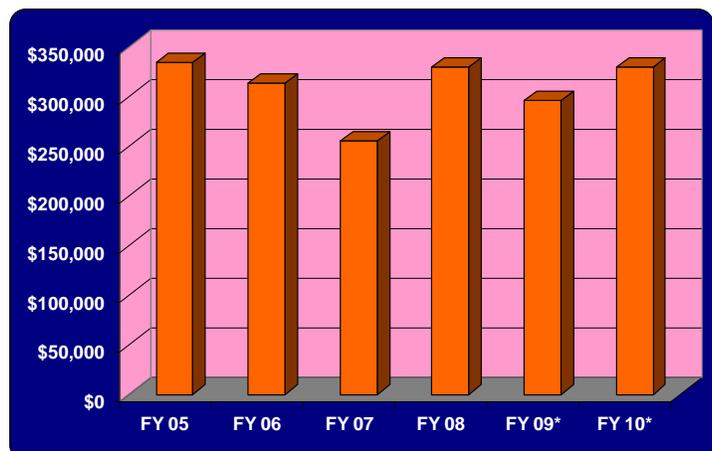
Estimate for the budget is based on historical receipts.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$334,735	
FY 06	\$313,132	-6.5%
FY 07	\$255,491	-18.4%
FY 08	\$329,362	28.9%
FY 09*	\$296,000	-10.1%
FY 10*	\$330,000	11.5%

*Estimated

History of School Crossing Guard 1 Revenue to the General Fund



Discussion

This revenue has been stable over the past several years. The revenue covers approximately 1/3 of the costs associated with the City's School Crossing Program (See Chart below). The higher revenue received in FY-05

may have resulted from the improper coding of revenues.

**Percentage of School Crossing Revenue #1
and #2 compared to Actual School Crossing
Program Expenditures**



School Crossing Guard Fines #2

A portion of traffic fines collected by the Clerk of Courts for violations of Chapter 318, Florida Statutes, must be returned to the local government in which the infraction occurred and be used for School Crossing guard expenses.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-359-007-00

Use of Revenue

General Fund. Fund must be used to fund a school crossing guard program.

Method/Frequency of Payment

The City's portion of the traffic fine is forwarded by check monthly by the Miami Dade County Clerk of Court.

Basis for Budget Estimate

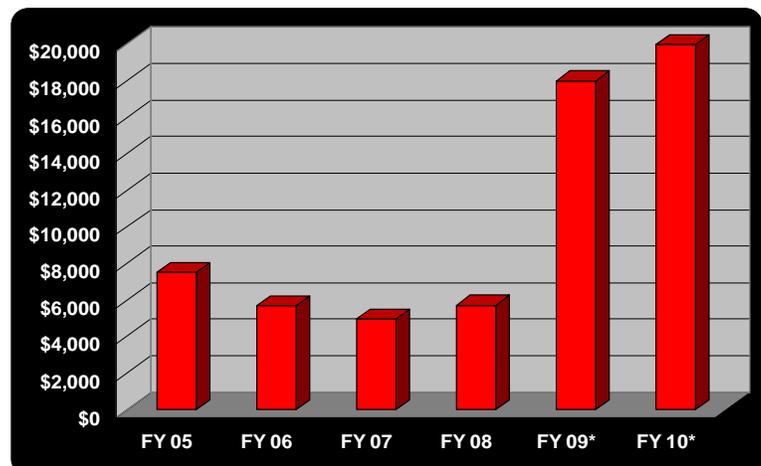
Estimate for the budget is based on historical receipts.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% Increase/ (Decrease)</i>
FY 05	\$7,525	
FY 06	\$5,688	-24.4%
FY 07	\$4,970	-12.6%
FY 08	\$5,720	15.1%
FY 09*	\$18,000	214.7%
FY 10*	\$20,000	11.1%

Estimate

History of School Crossing Guard 2 Revenue to the General Fund



Discussion

This revenue has been stable over the past several years. It relatively small revenue used to help fund the Crossing Guard Program.

The threefold increase in revenues in FY-08 is directly related to the City starting its own police force.

Parks and Recreation Fees

Revenue Description

The City's Parks and Recreation Department provides a wide variety of activities and programs throughout the year, serving residents, youth, seniors and others. Each of these activities carries a user fee for the service designed to help the City pay for providing the particular program. Generally, fees only recover approximately 10% of the total cost to run the department.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements None.

Fund/Account Number

General Fund 01-00-00-347-200-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Fees and charges are collected throughout the year in conjunction with each respective event or program.

Basis for Budget Estimate

Historical receipts and trend analysis.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$589,506	
FY 06	\$430,688	-26.9%
FY 07	\$485,486	12.7%
FY 08	\$902,430	85.9%
FY 09*	\$1,136,000	25.9%
FY 10*	\$1,125,100	-1.0%

* Estimate (Includes Grants)



Discussion

This revenue has been stable over the past several years. It is anticipated that after FY-08, this revenue may decline as many of the City's parks will be under reconstruction and may not be available the entire year for program use. Currently, all park revenue is received under one account code. As the City matures, it is expected that this will change and more program-specific accounts will be used. This will allow for a more accurate estimate of future revenues. The large spike for FY-09 is a result of a grant received by the City from the Children's Trust. Recreation fees have not been increased since the City assumed the program from Miami-Dade County. Several fees were lowered.

Program Fees

PROGRAM	FEES
AFTER-SCHOOL	\$20/WEEK + \$5 TRANSPORTATION FEE + \$10 REGISTRATION FEE
TEEN LEADERSHIP ACADEMY	\$10/MO./TRACK + \$10 REGISTRATION
SPRING CAMP	\$40/5 DAYS
SUMMER CAMP	\$45/WEEK + \$10 REGISTRATION FEE
WINTER CAMP	\$50/8 DAYS
KID'S DAY OFF	FREE IF ENROLLED IN AFTER-SCHOOL, \$10 OTHERWISE
SPORTS DEVELOPMENT (FLAG FOOTBALL, SOCCER, CHEERLEADING,T-BALL, SOCCER)	\$10/SEASON
OPTIMIST	\$1000 + \$500 CLEAN UP / SEASON
SENIOR CLUB	\$5/MONTH
WATER AEROBICS	\$48/MONTH

Pool Rentals

POOL	RENTAL FEE 2 HR. 1-50 PEOPLE	51-100 PEOPLE	DEPOSIT	SWIM LESSONS (GROUP DISCOUNT AVAILABLE)	OPEN SWIM
BRENTWOOD	\$64.00	\$1 per person	\$60	\$25/10 LESSONS	\$1/PERSON
BUNCHE	\$64.00	\$1 per person	\$60	\$25/10 LESSONS	\$1/PERSON
MYRTLE GROVE	\$64.00	\$1 per person	\$60	\$25/10 LESSONS	\$1/PERSON
NORWOOD	\$107.00	\$1 per person	\$60	\$25/10 LESSONS	\$1/PERSON

Sports Rentals

FACILITY	NO CONTRACT	
TYPE	FEE-LIGHTED (2 HR. MINIMUM)	FEE-NOT LIGHTED (2 HR. MINIMUM)
BASKETBALL	\$32/HOUR	\$22/HOUR
CRICKET	\$48 \$25 ADD'L HOUR	\$37.50 \$20 ADD'L HOUR
FOOTBALL	\$48 \$25 ADD'L HOUR	\$37.50 \$20 ADD'L HOUR
LACROSSE	\$48 \$25 ADD'L HOUR	\$37.50 \$20 ADD'L HOUR
SOCCER	\$48 \$25 ADD'L HOUR	\$37.50 \$20 ADD'L HOUR
SOFTBALL	\$30 SELF ORGANIZED- 4 TEAM MIN \$45; 1-TIME GAME \$22.50 ADD'L HOUR	\$23.50 SELF ORGANIZED- 4 TEAM MINIMUM \$35 ONE TIME GAME \$18 ADD'L HOUR
TENNIS	\$3.00/HR \$3.00/HR LEAGUE; \$1/HOUR- YOUTH	\$3/HOUR \$3/HOUR LEAGUE \$1/HOUR- YOUTH
VOLLEYBALL		\$21.50 PER DAY UNLINED \$32/DAY LINED

Facility Rentals

PARK	FACILITY	RENTAL FEE 1-75 PEOPLE 4 HR MINIMUM	RENTAL FEE 76 -149 4 HR MIN.	CLEAN-UP FEE
A. J. King	OUTSIDE	\$65	\$75	\$60
ANDOVER(UNMANNED)	OUTSIDE	\$55	\$75	\$60
BRENTWOOD	PAVILION	\$65	\$75	\$60
	INSIDE	\$55	n/a	\$60
BUCCANEER	OUTSIDE	\$65	\$75	\$60
	INSIDE (OCCUPANCY 75)	\$80	n/a	\$60
BUNCHE	OUTSIDE	\$80	\$100	\$60
	INSIDE	\$80	N/A	\$60
CAROL	OUTSIDE	\$65	\$75	\$60
	INSIDE	\$80	n/a	\$60
CLOVERLEAF	N/A	N/A	N/A	N/A
LAKE LUCERNE	PAVILION	\$55	\$75	\$60
	INSIDE (OCCUPANCY 30)	\$80	n/a	\$60
MIAMI CAROL CITY	PAVILION	\$65	\$75	\$60
	INSIDE	\$80	N/A	\$60
MYRTLE GROVE	OUTSIDE	\$55	\$75	\$60
	INSIDE (OCCUPANCY 30)	\$80	n/a	\$60
NORWOOD	OUTSIDE	\$55	N/A	\$60
	INSIDE	\$80	N/A	\$60
ROLLING OAKS	PAVILION	\$65	\$75	\$60
	INSIDE	\$65	n/a	\$60
SCOTT PARK	OUTSIDE	\$65	n/a	\$60
	INSIDE	\$80		\$60
VISTA VERDE	OUTSIDE	75-149:\$75 RENTAL/\$50 CLEANUP; 150-249:\$100 RENTAL/\$75 CLEANUP; 250-499:\$225 RENTAL/\$100 CLEANUP; 500-999:\$325 RENTAL/\$200 CLEANUP 1000+:\$525 RENTAL/\$400 CLEANUP		

Community Center

<i>Room</i>	<i>County Resident</i>	<i>Non-Profit</i>	<i>Non-County Resident</i>	<i>Security Deposit</i>
Hibiscus Room	\$40/hr	\$25/hr	\$60/hr	\$150
Gardenia Room	\$30/hr	\$20/hr	\$45/hr	\$150
Orchid Room	\$40/hr	\$20/hr	\$60/hr	\$150
Palm Room	\$40/hr	\$20/hr	\$60/hr	\$150
Bird of Paradise Room A	\$25/hr	\$20/hr	\$40/hr	\$150
Bird of Paradise Room B	\$25/hr	\$20/hr	\$40/hr	\$150
Bird of Paradise Room C	\$50/hr	\$25/hr	\$75/hr	\$150
Bird of Paradise Room (Full)	\$100/hr	\$55/hr	\$150/hr	\$150
Resource Center	\$40/hr	\$25/hr	\$60/hr	\$150
Kitchen	\$15/hr	\$15/hr	\$25/hr	\$50
Gymnasium	\$60/hr	\$40/hr	\$90/hr	\$150
Exercise Studio A	\$40/hr	\$30/hr	\$60/hr	\$150
Exercise Studio B	\$25/hr	\$20/hr	\$40/hr	\$150
Auditorium- M-F 8am-6pm	\$90/hr	\$60/hr	\$135/hr	\$300
Auditorium- Evenings& Sat & Sun	\$150/hr	\$110/hr	\$200/hr	\$300
Track- with lights	\$55/hr	\$45/hr	\$75/hr	\$150
Track- without lights	\$40/hr	\$30/hr	\$60/hr	\$150
Multipurpose Field- with lights	\$55/hr	\$45/hr	\$75/hr	\$150
Multipurpose Field- without lights	\$40/hr	\$30/hr	\$60/hr	\$150

Homeowners Associations receive one (1) free meeting per month Monday-Friday and one annual social per year. Any additional usage is \$20/hr.

Auditorium will have a 4 hr. minimum rental

Track & Multipurpose Field will have a 2 hr. minimum

<i>Entry Fee/Membership</i>	<i>County Daily</i>	<i>County 6 Month</i>	<i>County Annual</i>	<i>Non-County Daily</i>	<i>Non-County 6 Month</i>	<i>Non-County Annual</i>
Aquatics- Adult	1.87	75.00	120.00	3.74	112.50	180.00
Aquatics- Child	0.93	40.00	60.00	1.87	60.00	90.00
Aquatics- Senior	0.93	40.00	60.00	1.87	60.00	90.00
Aquatics- Family (4 people)		125.00	200.00		187.50	300.00
Aquatics- Add'l Family Child		25.00	45.00		37.50	67.50
Gymnasium- Adult	1.87	25.00	40.00	3.74	37.50	60.00
Gymnasium- Child	0.93	15.00	25.00	1.87	22.50	37.50
Gymnasium- Senior	0.93	15.00	25.00	1.87	22.50	37.50
Gymnasium- Family (4 people)		40.00	75.00		60.00	112.50
Gymnasium- Add'l Family Child		10.00	15.00		15.00	22.50
Resource Center- Adult	4.67	70.00	125.00	4.67	105.00	187.50
Resource Center- Child	0.00	0.00	0.00	0.93	30.00	50.00
Resource Center- Senior	1.87	40.00	60.00	3.74	60.00	90.00
Fitness- Adult	4.67	150.00	250.00	9.35	225.00	375.00
Fitness- Child (15-17)	2.80	75.00	125.00	5.61	112.50	187.50
Fitness- Senior	2.80	75.00	125.00	5.61	112.50	187.50
Fitness-Family (4 people)		300.00	450.00		450.00	675.00
Fitness- Additional Family Child		50.00	90.00		75.00	135.00
Aquatics/Gymnasium- Adult		85.00	140.00		127.50	210.00
Aquatics/Gymnasium- Child		45.00	70.00		67.50	105.00
Aquatics/Gymnasium- Senior		45.00	70.00		67.50	105.00
Aquatics/Gymnasium- Family		150.00	250.00		225.00	375.00
Aquatics/Gymnasium- Add'l Family Child		30.00	50.00		45.00	75.00
Aquatics/Fitness- Adult		200.00	325.00		300.00	487.50
Aquatics/Fitness- Child		100.00	170.00		150.00	255.00
Aquatics/Fitness- Senior		100.00	170.00		150.00	255.00
Aquatics/Fitness- Family		375.00	600.00		562.50	900.00
Aquatics/Fitness- Add'l Family Child		60.00	110.00		90.00	165.00
Aquatics/Resource- Adult		130.00	230.00		195.00	345.00
Aquatics/Resource- Senior		65.00	100.00		97.50	150.00
Aquatics/Gymnasium/Fitness- Adult		220.00	390.00		330.00	585.00
Aquatics/Gymnasium/Fitness- Child		110.00	195.00		165.00	292.50
Aquatics/Gymnasium/Fitness- Senior		95.00	175.00		142.50	262.50
Aquatics/Gymnasium/Fitness- Family		440.00	750.00		660.00	1,125.00
Aquatics/Gymnasium/Fitness- Add'l Family Child		100.00	185.00		150.00	277.50
Gymnasium/Fitness- Adult		160.00	275.00		240.00	412.50
Gymnasium/Fitness- Child		85.00	135.00		127.50	202.50
Gymnasium/Fitness- Senior		85.00	135.00		127.50	202.50
Gymnasium/Fitness- Family		325.00	500.00		487.50	750.00
Gymnasium/Fitness- Add'l Family Child		55.00	100.00		82.50	150.00
Gymnasium/Resource- Adult		85.00	150.00		127.50	225.00
Gymnasium/Resource- Senior		50.00	75.00		75.00	112.50
Resource/Fitness- Adult		200.00	360.00		300.00	540.00
Resource/Fitness- Senior		100.00	170.00		150.00	255.00
Aquatics/Gymnasium/Resource- Adult		150.00	260.00		225.00	390.00
Aquatics/Gymnasium/Resource- Senior		75.00	130.00		112.50	195.00
Aquatics/Fitness/Resource- Adult		275.00	460.00		412.50	690.00
Aquatics/Fitness/Resource- Senior		140.00	225.00		210.00	337.50
All Access- Adult		290.00	490.00		435.00	735.00
All Access- Child		110.00	190.00		165.00	285.00
All Access- Senior		150.00	240.00		225.00	360.00
All Access- Family		700.00	1,200.00		1,050.00	1,700.00
All Access- Add'l Family Child		90.00	165.00		135.00	247.50

Local Code Violations

Revenue Description

City, County and State codes establish various fines for civil violations of ordinances and laws.

Legal Basis for Revenue

Florida Statutes §166.231, §142.03, §316, §318

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2003-01

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-359-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Revenue is periodic based on timing of citations.

Basis for Budget Estimate

Revenue estimated based on historical collections and trend analysis. This is adjusted by any planned code enforcement activity for the coming year that may increase fines and collections.

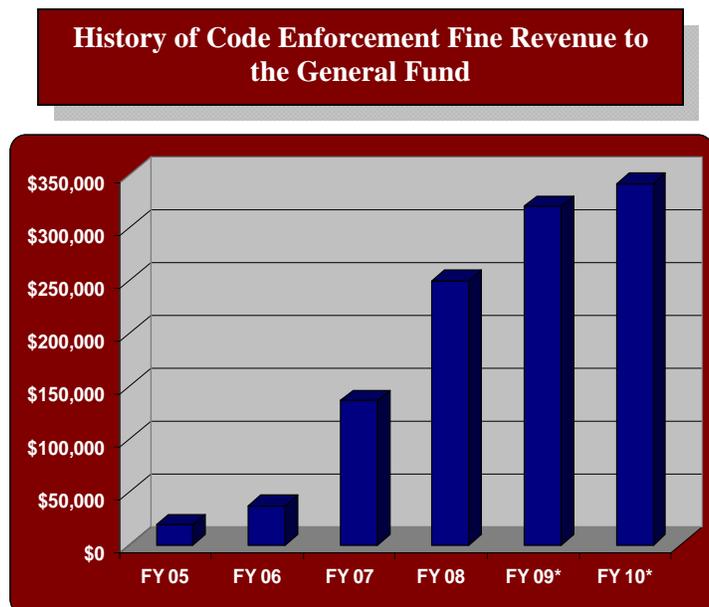
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$19,050	
FY 06	\$37,248	95.5%
FY 07	\$136,765	267.2%
FY 08	\$250,000	82.8%
FY 09*	\$320,000	28.0%
FY 10*	\$342,000	6.9%

* Estimated

Discussion

Prior to becoming a City, Miami-Dade County estimated the revenue for local code violations to be in excess of \$600,000; however, the City's philosophy of working with violators impacted this figure considerably. In the first year under City jurisdiction,



revenue was only \$19,000. In FY-07, the City began to actively enforce collection of the code enforcement magistrate's fines, resulting in a significant increase in collections. This was accelerated in FY-08 and is expected to increase for FY-09.

Re- Occupancy Permit fee:

\$75.00 application processing fee for 5 to 7 business days

\$175.00 application processing fee for 3 days

\$25.00 re-inspection fee

Local Violations (Also see: Miami-Dade County Code violations)

Code Section	Description	Fine Amount
4(A)	ALARM SYSTEM REGISTRATION	\$ 100.00
2(A)	BUSINESS TAX RECEIPT	\$ 100.00
4(A)	CERTIFICATE OF USE	\$ 250.00
4(B)	ERECTION OF BANNERS ON POLES	\$ 250.00
2©	REMOVAL OF SHOPPING CARTS	\$ 250.00
4(A)	ABANDONED PROPERTY JUNK	\$ 250.00
7(A)	STORING, DEPOSITING JUNK & TRASH,	\$ 250.00
7(B)	JUNK & TRASH ON PROPERTY	\$ 250.00
11(A)	ABANDONED PROPERTY ON PUBLIC PROPERTY	\$ 250.00
12 (1)	MAINTENANCE OF PROPERTY, BUILDINGS, STRUCTURES, WALLS FENCES, SIGNS, PAVEMENT & LANDSCAPING	\$ 250.00
12(3)(A)	FAILURE TO MAINTAIN LANDSCAPING	\$ 250.00
12(3)C	FAILURE TO MAINTAIN LANDSCAPING OVERGROWN GRASS ON PROPERTY & R.O.W	\$ 250.00
12(7)A	OPEN AIR STORAGE IN RESIDENTIAL-ZONED & COMMERCIAL DISTRICT	\$ 250.00
16	PROHIBITED DISPLAY OF VEHICLES FOR SALE OR ADVERTISING DEVICES	\$ 250.00
4(A)	LANDLORD PERMIT	\$ 250.00
2(A)	SELLING, VENDING IN PUBLIC RIGHT-OF-WAY NEAR PUBLIC SCHOOLS	\$ 500.00
21-36	SIDEWALK SOLICITATION OF BUSINESS	\$ 500.00
3(A)1	PUBLIC SOLICITATION PROHIBITING THE COLLECTING, DISPLAYING OR SELLING OF MERCHANDISE OR SERVICES	\$ 500.00
C(2)	MOTORIZED SCOOTERS, GO-PEDS ALL TERRAIN VEHICLES & DIRT BIKES UNATHORIZED USE	\$ 500.00
	SUB-DIVING SINGLE FAMILY	\$ 500.00
	WORK WITHOUT A PERMIT	\$ 500.00
	COMMERICAL VECHILES	\$ 500.00

Alarm Permits

Revenue Description

This revenue results from the City's requirement that all audible fire and burglar alarms in private homes and businesses be permitted prior to operation. The fee is charged on an annual basis beginning January 1 through December 31st.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2004-06-22 and 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-325-001-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The fee is charged on an annual basis beginning January 1 through December 31st.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts, plus an estimate of new businesses coming on-line during the fiscal year. Also taken into account are the number of discounts.

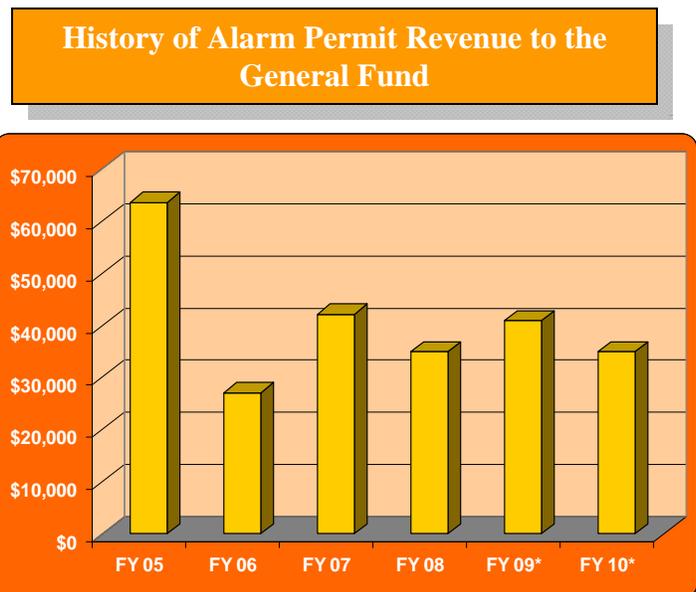
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$63,659	
FY 06	\$27,099	-57.4%
FY 07	\$42,200	55.7%
FY 08	\$35,000	-17.1%
FY 09*	\$41,000	17.1%
FY 10*	\$35,000	-14.6%

* Estimated

Discussion

Alarm revenue covers the cost of administering the program. The FY-06 numbers appear to be a misclassification of revenue. Records for that time period are incomplete. It is



expected that this revenue will remain level as all renewals without a prior false alarm are gratis.

Fee

Initial Registration Fee	\$35.00
Renewal Fee	\$0.00 (No false alarms in previous year)
Renewal Fee	\$15.00 (1 or more false alarm in the previous year)
False Alarm Fine	\$50.00 (4 th false alarm during the year)
	\$100.00 (5 th false alarm during the year)
	\$200.00 (6 th > false alarm during the year each)
	\$250.00 (failure to pay any fee within 30 days)

Interest Income

Revenue Description

This revenue results from the investment of idle City funds.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-361-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

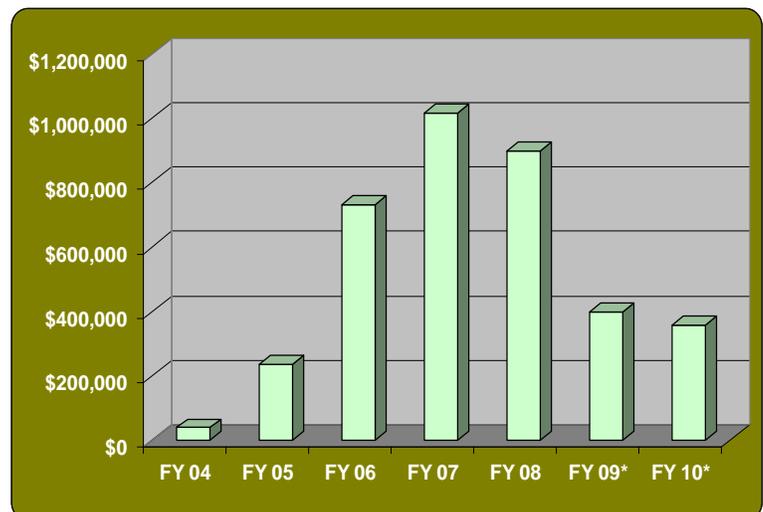
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$39,532	
FY 05	\$236,486	498.2%
FY 06	\$733,714	210.3%
FY 07	\$1,016,767	38.6%
FY 08	\$900,000	-11.5%
FY 09*	\$400,000	-55.6%
FY 10*	\$360,000	-10.0%

* Estimated

Discussion

In FY-04 through FY-07, the City received interest on its idle cash in its bank operating account. In FY-08, the City added the Florida State Board of Administration to its authorized depositories. This latter

History of Earned Interest Income Revenue to the General Fund



alternative generally pays 30-50 basis points higher than our commercial deposit institution; However, in FY-08, the state defaulted to the depositors due to its losses in the mortgage investment market. The City was timely in withdrawing over \$20 million prior to the state freezing the remaining assets. The City currently has approximately \$100,000 still in the fund. Prospects are good that the City will receive these monies albeit without interest.

The higher amounts received for FY-07 and FY-08 generally reflect the interest earned on bond issues prior to the expenditure of the proceeds and on significantly higher market rates for interest earnings. FY-10 is expected to be a poor year for interest earning as the interest rate market remains low.

Bus Shelter Advertising Revenue

Revenue Description

The City receives monthly revenue from CEMUSA, Inc. for allowing the company to construct various bus shelters throughout the city and to sell advertising on the shelters.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2004-06-22 and 2007-16-122

City of Miami Gardens Resolution 2004-80-131 and 2005-108-285

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-362-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

The fee is charged to CEMUSA based on the number of shelters and the associated advertising revenue.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts, plus any new shelters planned to be constructed during the year.

Collection History

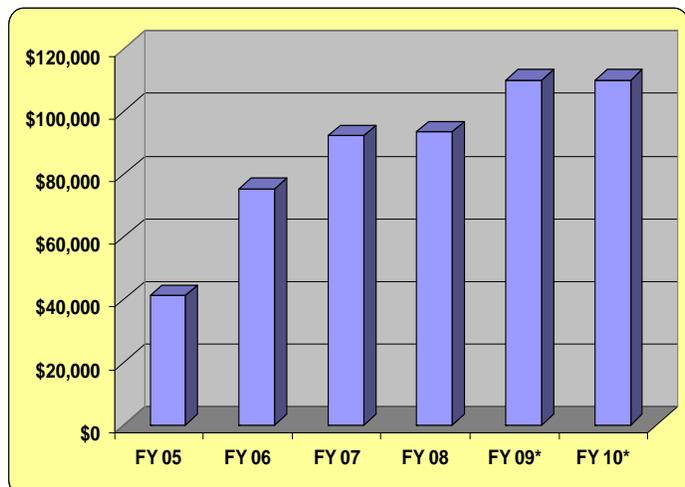
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$41,214	
FY 06	\$75,326	82.77%
FY 07	\$92,430	22.71%
FY 08	\$93,576	1.24%
FY 09*	\$110,000	6.87%
FY 10*	\$110,000	0.00%

* Estimated

Discussion

The County entered into this agreement with CEMUSA prior to the City's incorporation. The City re-entered into its own agreement in FY-05. The agreement calls for CEMUSA to construct

History of Bus Shelter Revenue to the General Fund



bus shelters throughout and set a minimum fee for the privilege. It also provides for additional income to the City based on the sales of advertising. The program of installation was completed in tome for FY-07, which accounts for the large increase in revenue that year. Without new shelters, this revenue will remain essentially flat.

Insurance Reimbursement

Revenue Description

This revenue reflects claims paid to the City by its insurance carrier for reported losses and from private insurance carriers for claims of damage to City property by the public. Also included are receipts from other insurers when a private vehicle damages City property.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-365-100-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Occasional. No set frequency of payment.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and anticipated pending claims.

Collection History

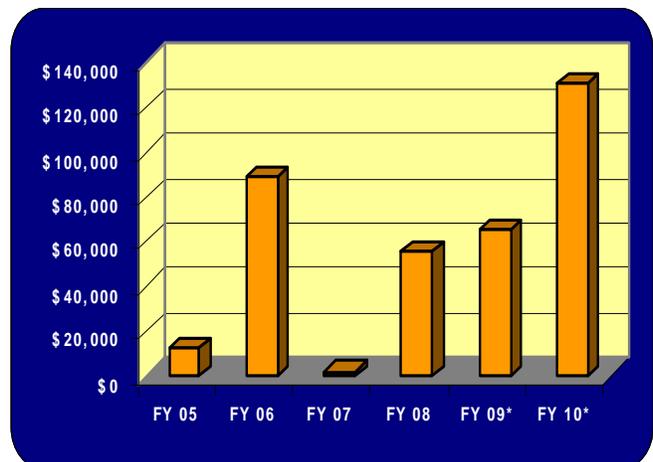
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$12,574	
FY 06	\$88,590	604.5%
FY 07	\$1,973	-97.8%
FY 08	\$55,000	2687.6%
FY 09*	\$65,000	18.2%
FY 10*	\$130,000	100.0%

* Estimated

Discussion

This revenue is difficult to anticipate as it relates to actual damage recovery from claims. It remains a small revenue and is usually used to replace the lost or damaged equipment or property. The City carries a \$10,000 deductible, thus most claims do not rise to the level required for reimbursement from our insurance carrier.

History of Insurance Reimbursement Revenue to the General Fund



The City does pursue private carriers in the event that City property is damaged in a traffic accident.

Lobbyist Registration Fees

Revenue Description

The City of Miami Gardens requires all lobbyists to register with the City each fiscal year. Registration is handled by the City Clerk. No lobbyist can address staff or City Council on any issue where City action is required unless they have registered.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2004-02-18

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-369-100-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical number of registrants.

Collection History

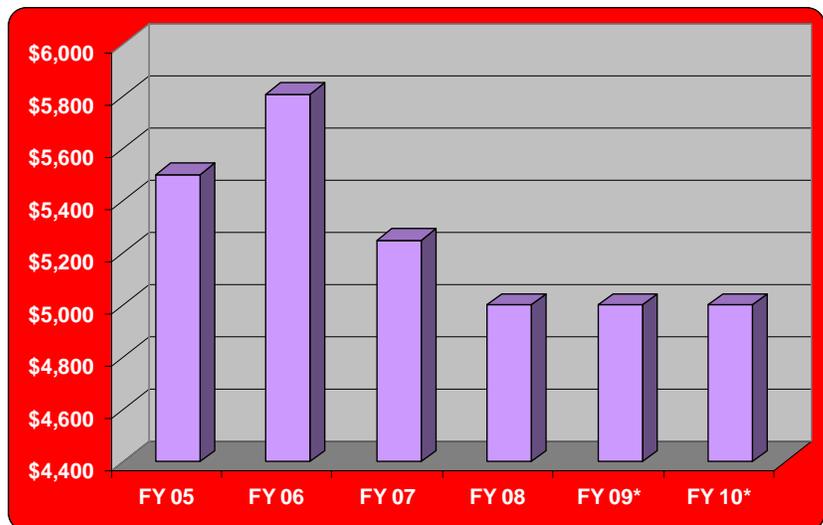
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$5,500	
FY 06	\$5,807	5.6%
FY 07	\$5,250	-9.6%
FY 08	\$5,000	-4.8%
FY 09*	\$5,000	0.0%
FY 10*	\$5,000	0.0%

* Estimated

Discussion

This minor revenue remains fairly stable as the number of lobbyists tends to be mostly repeat registrations. Occasionally, a new lobbyist will register, usually

History of Lobbyist Registration Revenue to the General Fund



in conjunction with a re-zoning. In the early years of the City, there were many more lobbyists attempting to influence decisions; however, this has fallen off dramatically.

Fee

One year registration	\$250.00
Late Report	\$ 50.00

Grants and Donations

Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the General Fund are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-331-200-00 (Federal)
01-00-00-334-300-00 (State)
01-00-00-337-300-00 (Local)
01-00-00-389-400-00 (Other Sources)

FY-09

01-00-00-337-201-00 Byrne Grant for Police
01-00-00-347-410-00 MLK Celebration
01-00-00-334-710-00 Children's Trust

Use of Revenue

General Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved grant awards.

Discussion

The history of grants and donations to the General Fund is very uneven. Until FY-07, most grants were recorded in the General Fund and the Special Revenue Fund; however, as the City created additional funds, grants and donations were shifted to the appropriate receiving fund.

For FY-09, the Special Revenue Fund became an impact fee fund and donations for the City's various festivals were shifted to the General Fund. It should be noted that these is no one line item for grants and donations in the General Fund. They are received in the appropriate functional revenue area of the und such as Public Safety or Recreation and

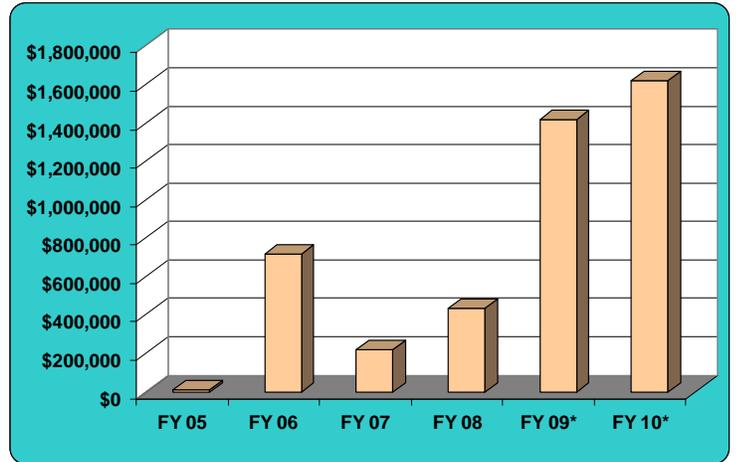
Culture, etc., thus the numbers in the Collection History below may be duplicated in other revenue areas.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$11,047	
FY 06	\$715,995	6381.4%
FY 07	\$218,911	-69.4%
FY 08	\$433,157	97.9%
FY 09*	\$1,415,000	226.7%
FY 10*	\$1,616,550	14.2%

* Estimated

History of Grants and Donations Revenue to the General Fund



Jazz-in-the-Gardens Festival

Revenue Description

Since 2006, the City has sponsored and run a spring Jazz festival. This is a 2-day event featuring major singing talent from across the nation. A major component in this festival is the raising of sponsorship funds to underwrite the events costs. The festival also brings in revenues from vendors.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9

Special Requirements

None.

Fund/Account Number

General Fund
 01-00-00-334-300-00 (State)
 01-00-00-337-300-00 (Local)
 01-00-00-389-400-00 (Other Sources)

FY-10

01-00-00-347-415-00 Jazz in the Gardens

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on past experience.

Collection History

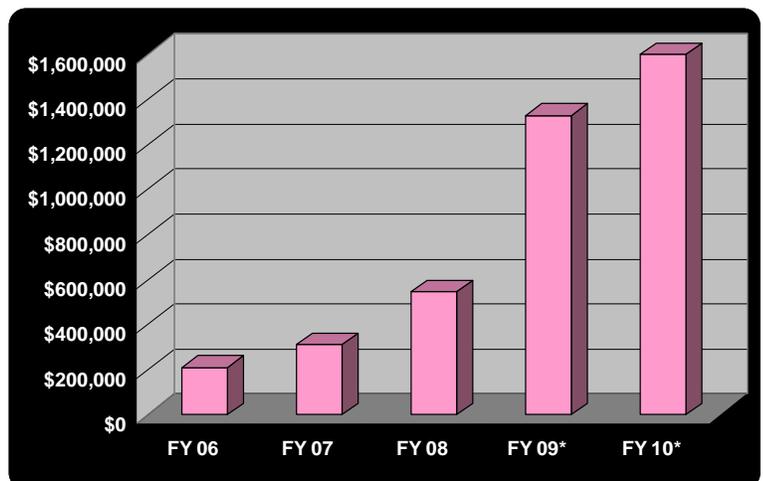
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$210,854	
FY 07	\$311,666	47.8%
FY 08	\$545,878	75.1%
FY 09*	\$1,330,963	143.8%
FY 10*	\$1,600,000	20.2%

* Estimated

Discussion

The City's annual jazz festival has seen a dramatic increase in its size, attendance and funding since its inception in FY-06. In FY-09, the festival came in under

History of Grants and Donations Revenue to the General Fund



budget. For FY-10, the City is engaging a professional sponsorship raising firm to try and close the gap on funding.

Passport Fees

Revenue Description

The City processes passport applications for its residents and others. A portion of the fees charges become revenue to the City.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-349-100-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$500	
FY 09*	\$12,700	2440.0%
FY 10*	\$15,000	18.1%

* Estimate

Discussion

This is a new service offered by the City for FY-08. It is expected to begin in February or March of 2008 and will be handled by the Office of the City Clerk.

Passport Fees

Routine Service	
Adults	\$100.00
(\$67.00 to U.S., \$25.00 to City)	
Minors	\$85.00

History of Passports Revenue to the General Fund



(\$57.00 to U.S., \$25.00 to City)

Expedited Service

Adults	\$190.00 (\$127.00 to U.S., \$25.00 to City)
Minors	\$178.00 (\$67.00 to U.S., \$25.00 to City)

Photos	\$10.00 per person
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Police Department Fees/Revenues

Revenue Description

Various fees for certain activities and services. Most of these are relatively small in income and are grouped together as "Police Miscellaneous Revenues"

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-369-000-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History

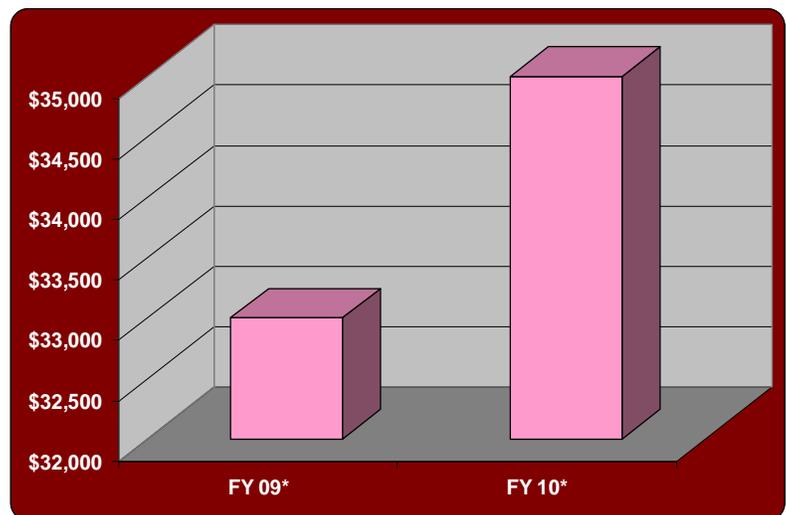
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09*	\$33,000	
FY 10*	\$35,000	6.1%

* Estimate

Discussion

This minor revenue has remained steady for the first two years of the police department. This revenue profile should begin to stabilize with the FY-09 budget. Off-Duty fees are accounted for separately.

History of Police Fees to the General Fund



Police Department Fees

Service Fees	Amount	Note
One Sided document copy	.15 per page	FSS 119
Two Sided document copy	.20 per page	FSS 119
Police Report	\$1.00	
Motor Vehicle Accident Report	\$2.00	
Certified Copies	\$1.00 per page	FSS 119
Local (Miami-Dade) records name check (Residents Only)	\$5.00	
Fingerprinting (Residents Only)	\$5.00	
Parade Permit	\$50.00	
Block Party	\$25.00	
Broadcast Permit (Noise Permit)	\$15.00	
Zero Tolerance Signs	First sign free; \$15.00 ea addl.	
*Off Duty Fees	Amount	
Police Officer	\$39.00	
*Police Sergeant/Captain	\$45.00	
Overtime Off Duty Detail	Employee Actual Salary	

* Supervisors will only be compensated at the supervisor's rate when the detail necessitates that officer work in a supervisory capacity.

** Off Duty rate includes the officer's vehicle

Towing Fees

Charge to towing companies for each car towed within the City \$15.00

Miscellaneous General Fund Fees/Revenues

Revenue Description

Various City departments have fees for certain activities and services. Most of these are relatively small in income and are grouped together as "Miscellaneous Revenues."

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-369-000-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

Occasional.

Basis for Budget Estimate

Estimate for the budget is based on historical collection levels.

Collection History

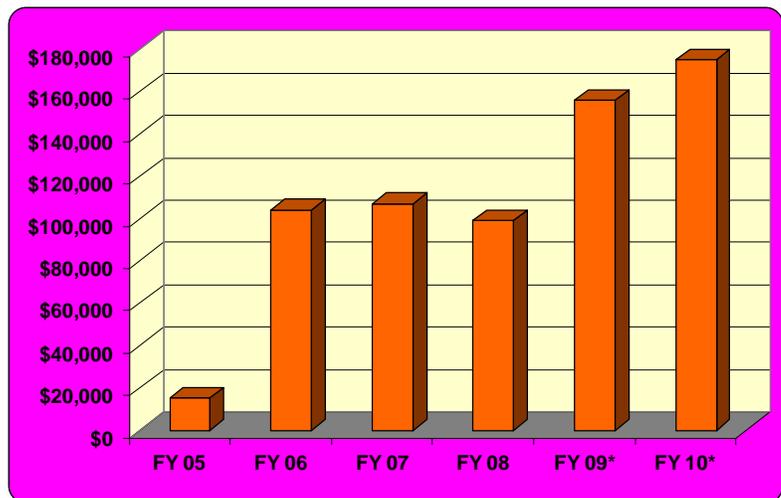
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$15,180	
FY 06	\$103,990	585.0%
FY 07	\$107,100	3.0%
FY 08	\$99,100	-7.5%
FY 09*	\$156,000	57.4%
FY 10*	\$175,000	12.2%

* Estimate

Discussion

This minor revenue has experienced wide fluctuation due to the reclassifications of various revenue which at one time had been accounted for here. This revenue profile should begin to stabilize with the FY-09 budget.

History of Miscellaneous Revenue to the General Fund



Starting with the FY-10 revenue manual, police off duty fees will be accounted for separately.

City Clerk Fees

Photocopies	< 21 pages	Free
	> 20 pages	\$.15 per page
	> 100 pages or major research	Time and materials
E-Mail Agenda		No charge
Regular Agenda		No Charge
Full Agenda Package		\$30.00/year
CD of Minutes/Meeting		\$10.00
General Notary Fee	1 Document	\$5.00
	2 Documents	\$7.00
	3 Documents	\$10.00
	> 3 Documents	\$2.00 ea.
Major Research (Estimated in excess of 1 hour)	Actual cost plus \$20 overhead	

Towing Fees

Charge to towing companies for each car towed within the City \$15.00

Warren Henry Payment

Revenue Description

In 2009, City Council entered into an option agreement with Warren Henry Automobiles (WHA) to them to acquire a 15 acre parcel of commercial land owned by the City. The agreement calls for WHA to pay the City monthly option payments equal to the City's debt service on its \$7.3 million Taxable Land Acquisition Bonds, Series 2009, plus 1% carrying charge. This line item accounts for that 1% charge.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Sections 4.11 and 4.9 & Article 8, Sections 8.3 & 8.4

Miami Gardens Ordinance 2009-10-182

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-384-000-00

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on planned borrowings.

Collection History

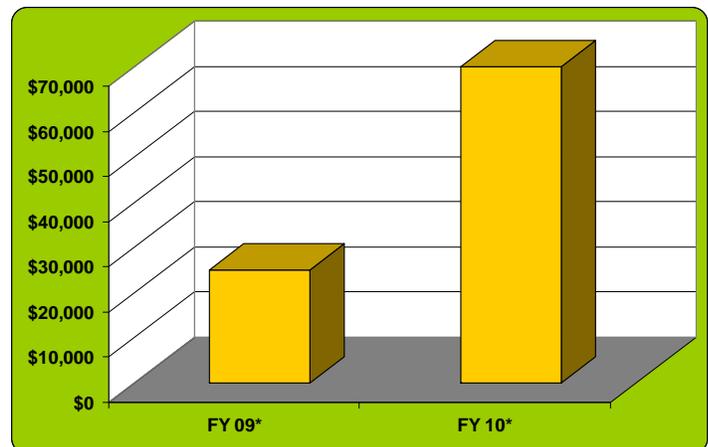
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09*	\$25,000	
FY 10*	\$70,000	180.0%

* Estimated

Discussion

Occasionally, bonds or capital leases will be issued in order to fund capital projects or vehicles and equipment. In FY-07, the Capital Projects Fund was established and most capital project bond proceeds are now recorded in that fund. For FY-07 (\$1,725,000) and for FY-08 (\$2,653,371) of funds were advanced by the General

History of Warren Henry Revenue to the General Fund



Fund to purchase police equipment and vehicles for the City's new police department. These funds are reimbursed to the General Fund by these bond issues.

Rebates

Revenue Description

The City periodically receives rebates based on products bought or from our insurance carrier or our P-Card vendor. These revenues are accounted for here.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-389-900-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

N/a. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's receipts.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09*	\$37,000	
FY 10*	\$35,000	-5.4%

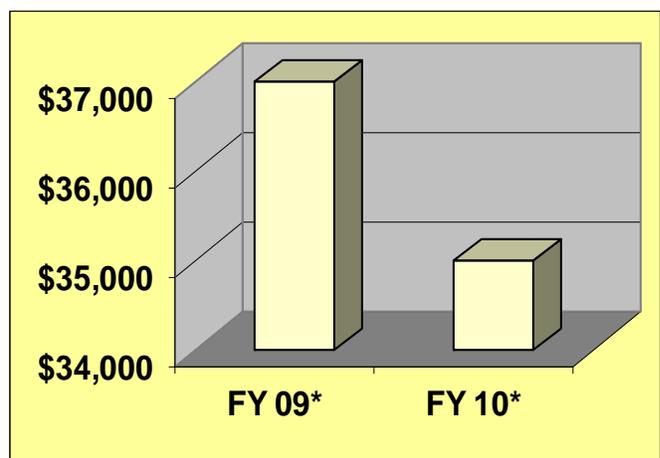
* Estimated

Discussion

Rebates became a new revenue source category in FY-09. Prior to FY-09, they were lumped into the "Miscellaneous Revenue" classification.

In FY-09, the City has began a purchasing card program that provides for rebates if certain spending thresholds are met. In addition, the City receives a temporary from one vendor that was found to be overcharging the City. That rebate will end in FY-10.

History of Budgeted Fund Balance Reserve in the General Fund



Occasionally the City receives rebates form other vendors.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget City fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-389-900-00

Use of Revenue

General Fund. Unrestricted.

Method/Frequency of Payment

N/a. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit.

Collection History

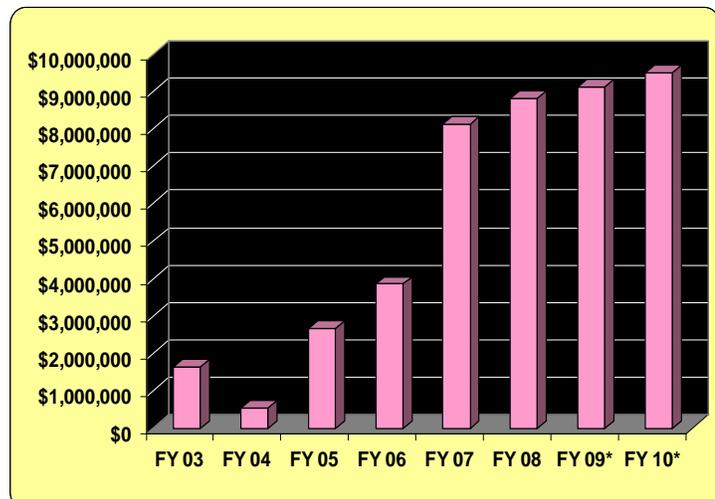
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 03	\$1,643,212	
FY 04	\$558,105	-66.0%
FY 05	\$2,681,219	380.4%
FY 06	\$3,852,028	43.7%
FY 07	\$8,109,739	110.5%
FY 08	\$8,810,501	8.6%
FY 09*	\$9,110,500	3.4%
FY 10*	\$9,500,000	4.3%

* Estimated 12/10/07

Discussion

Each year, the City budgets its entire fund balance in all of its operating funds. Since the City's incorporation, the fund balance has steadily grown. The FY-03 balance is an anomaly and does not accurately reflect a true

History of Budgeted Fund Balance Reserve in the General Fund



reserve. However, in FY-05, the City Council dedicated a portion of its millage to building the City's reserve. This, combined with conservative expenditures, has grown the fund balance to \$9.1 million or almost 18% of expenditures by the end of FY-09.

Red Light Camera Fines

Revenue Description

This revenue results from an agreement between the City of Miami Gardens and American Traffic Solutions to administer the City Red-Light Camera program. This program uses a series of camera to detect and report drivers running red lights at selected intersections throughout the City.

Legal Basis for Revenue

Florida Constitution, Article VII, Section 2

Florida Statutes Chapters 166, 316.008

Attorney General Opinion 05-41

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-26-132

City of Miami Gardens Resolution 2007-177-683

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-000-000-00 [None established at this time]

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

Budget estimate is based on anticipated violations. No estimate has been calculated at this time.

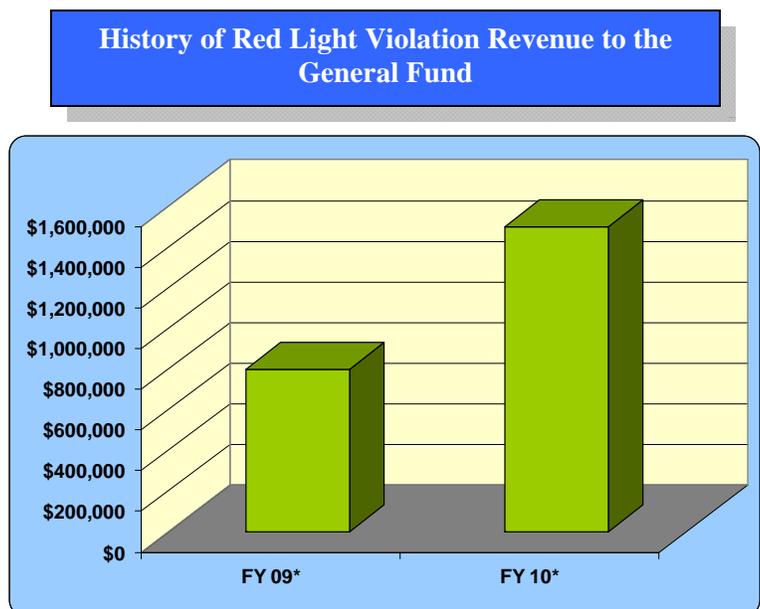
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09*	\$800,000	
FY 10*	\$1,502,000	87.8%

* Estimated

Discussion

City Council approved the Red-Light Camera Enforcement Program on May 23, 2007. The City entered into an agreement with American Traffic Solutions, Inc. to administer the program. The first five cameras



became operational in January 2009; however, fines were not collected until mid-February so that there could be a warning period. Two new cameras were installed in summer 2009. Approximately 14 additional cameras are to be installed; however, the City has run into problems securing the necessary easements from private property owners as no red light equipment can be installed in state or county rights-of-way.

Fines

Red Light Camera Violation	\$125.00
Late Fee	\$ 75.00
Credit Card Convenience Fee	\$ 4.00
Special Hearing Administrative Cost	\$ 60.00 (Waived if city overturned)
Returned Check Fee	\$ 40.00

Slot Machine Revenues

Revenue Description

This revenue results from an agreement between the City of Miami Gardens and Calder Race Course. The agreement was to take effect in the event that voters authorized slot machines at Miami-Dade pari-mutuels. On January 29, 2008, voters did, in fact, approve the addition of slot machines at the County's three pari-mutuel site, one of which is Calder Race Course in the City of Miami Gardens.

Legal Basis for Revenue

Florida Constitution, Article X, Section 23

Florida Statutes Chapter 550, 849.16

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Resolution 2007-181-687

Special Requirements

None.

Fund/Account Number

General Fund

01-00-00-000-000-00 [None established at this time]

Use of Revenue

General Fund, unrestricted.

Method/Frequency of Payment

Payment is made to the City on a monthly basis.

Basis for Budget Estimate

Compensation to the City consists of a payment of 1.5% of the Gross Slot Revenues generated at Calder on the first \$250 million and 2.5% for all revenue in excess of \$250,000. Currently, no estimates of revenue is available.

Collection History

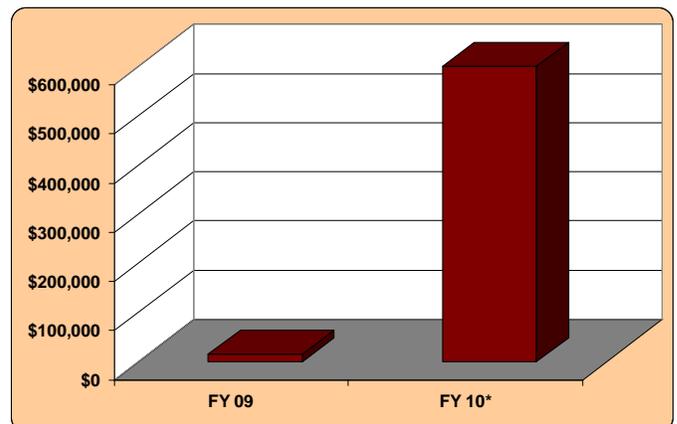
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09	\$15,000	
FY 10*	\$600,000	n/a

* Estimated

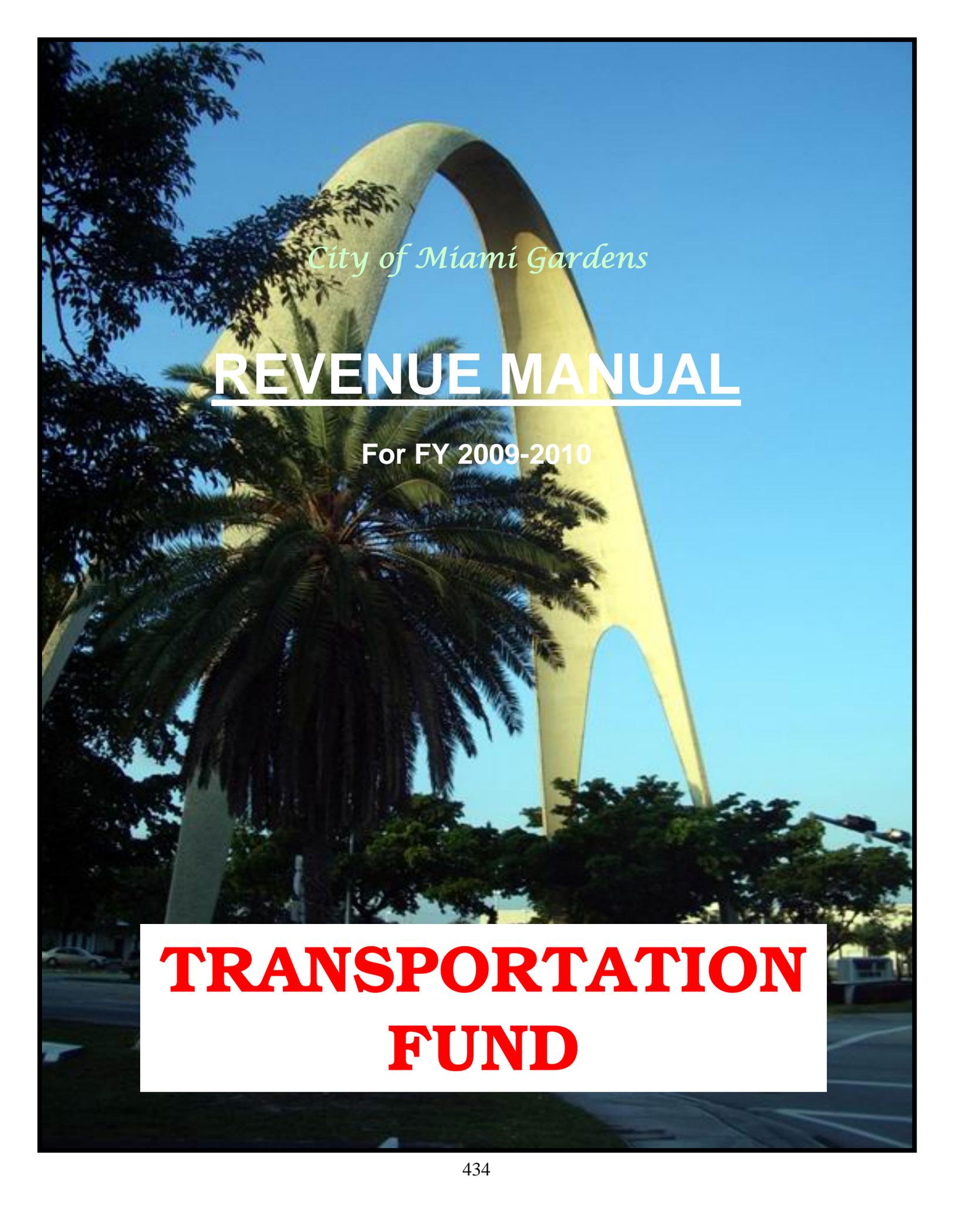
Discussion

Although the referendum was approved on January 29, 2008, by the voters of Miami-Dade County. Construction on the casino began in mid-2009 and is expected to be completed by Super Bowl Sunday in 2010. The City will receive partial-year revenue in FY

History of Slot Machine Revenue to the General Fund



2010 if the facilities are completed as planned. The also receives a small pari-mutuel tax from Calder for each day of active horse racing. This amounts to approximately \$15,000 per year.



City of Miami Gardens

REVENUE MANUAL

For FY 2009-2010

TRANSPORTATION FUND

1st Local Option Fuel Tax

Revenue Description

The State authorizes several gas taxes to support transportation operation at the local government level. The first is the 1 to 6 Cents Local Option Fuel Tax that is imposed on Motor and Diesel Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.5747989% of the collection in Miami-Dade County.

Legal Basis for Revenue

Florida Statutes §336.025
Chapters 90-110 and 90-132, Laws of Florida
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Florida Statutes, §336.025(1)(a)2, requires the proceeds of the local option gas tax be used only for transportation related expenditures. Paragraph (7) defines "transportation expenditures" as:

- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting.
- Traffic signs, traffic engineering, signalization and pavement markings.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Fund/Account Number

Transportation Fund
10-00-00-312-410-00

Use of Revenue

Transportation Fund. Generally, the refunded monies are to be used to fund the construction, reconstruction, and maintenance of roads.

Method/Frequency of Payment

Motor fuel wholesale distributors (prior to July 1, 1995, it was collected by retailers) collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives its distribution monthly by EFT.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$1,081,467	
FY 05	\$1,549,681	43.3%
FY 06	\$1,571,138	1.4%
FY 07	\$1,670,304	6.3%
FY 08	\$1,651,822	-1.1%
FY 09*	\$1,650,000	-0.1%
FY 10*	\$1,675,000	1.5%

* Estimated

Discussion

This is the largest revenue source for the City's Transportation Fund. It has been a steady revenue with consistent growth over the past five years, even with gas prices climbing so high.

History of 1st Optional Fuel Tax Collections



2nd Local Option Fuel Tax

Revenue Description

The State authorizes several gas taxes to support transportation operation at the local government level. The second is the 1 to 5 Cents Local Option Fuel Tax that is imposed on Motor Fuels. The funds are collected by the state and forwarded to the City on a monthly basis. Miami Gardens receives 2.2616477% of the collection in Miami-Dade County.

Legal Basis for Revenue

Florida Statutes §Florida Statutes 336.025(1)(b)
 Chapters 93-206 Laws of Florida
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

The law requires that the monies be used to meet the requirements of the capital improvements of the adopted plan. The funds cannot be used for operating purposes. Miami-Dade County only levies 3 of the authorized 5 cents of the tax.

Fund/Account Number

Transportation Fund
 10-00-00-312-420-00

Use of Revenue

Generally, the refunded monies must be used to fund road improvements.

Method/Frequency of Payment

Motor fuel wholesale distributors collect the tax and submit it to the Florida Department of Revenue, which distributes to cities and counties monthly, after a 7.3% General Revenue Service Charge is deducted. The change in the collection method was projected to increase compliance and therefore increase revenues. The City receives distribution monthly by EFT.

Basis for Budget Estimate

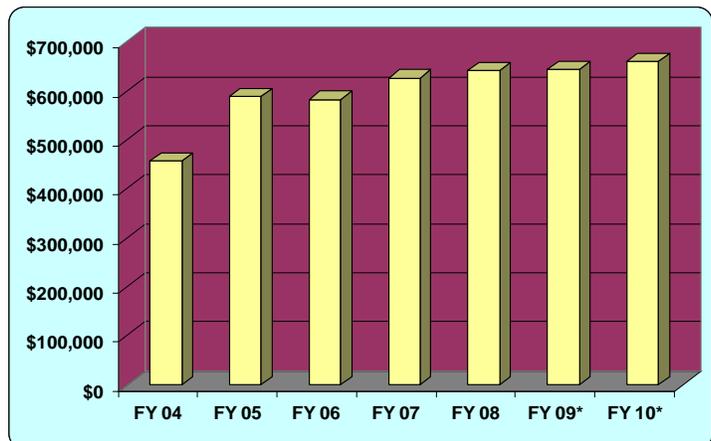
Estimate for budgeting purposes is made by the City based on an estimate published by the State Department of Revenue and historical collection trends.

History of 2nd Optional Fuel Tax Collections

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$457,641	
FY 05	\$588,221	28.5%
FY 06	\$583,103	-0.9%
FY 07	\$626,803	7.5%
FY 08	\$641,000	2.3%
FY 09*	\$645,000	0.6%
FY 10*	\$660,000	2.3%

* Estimated



Discussion

This is the third largest revenue source for the City's Transportation Fund. It has been steady revenue with consistent growth over the past five years, even with gas prices climbing so high. In FY-07, the County Commission considered lowering this tax temporarily, but due to its status as a pledged revenue by various municipalities, this was never completed.

State Revenue Sharing

Revenue Description

The Florida Revenue Sharing Act of 1972 created a revenue sharing trust fund for Florida municipalities in order to ensure revenue parity throughout the state. The revenues collected from sales and fuel taxes and are allocated to local governments for specific, authorized purposes. To participate, the following requirements must be met:

- Report finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to §218.32, F.S.;
- Make provisions for annual post-audits of its financial accounts, pursuant to Chapter 10,500, Rules of the Auditor general (§218.23(1)(b), F.S.);
- Levy ad valorem taxes that will produce the equivalent of 3 mills per dollar of assessed valuation or an equivalent amount of revenue from an occupational license tax or a utility tax in combination with the ad valorem tax, in the year 1972;
- Certify that its law enforcement officers, as defined in §943.10(1), F.S., meet the qualifications set by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet provisions of §943, F.S., and no law enforcement officer receives an annual salary of less than \$6,000;
- Certify its firefighters, as defined in §633.30(1), F.S., meet qualifications for employment established by the Division of State Fire Marshal pursuant to §633.34 and 633.35, F.S. and the provisions of §633.382 have been met;
- Each dependent special district must be budgeted separately according to §218.23(1)(f), F.S.;
- Meet Department of Revenue "Truth in Millage" (TRIM) requirements as stated in §200.065, F.S.

Legal Basis for Revenue

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132, 92-184, 92-319, 93-233, 93-71, 94-2, 94-146, 94-218, 94-353, 95-417.

Florida Statutes §218.23

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

For FY 2010, 28.8% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 72.1% in the General Fund as general revenue.

Transportation Fund

10-00-00-335-120-00

Use of Revenue

Transportation Fund, unrestricted.

Method/Frequency of Payment

Revenue is received from the State on a monthly basis.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the State Department of Revenue and may be adjusted by the City staff based on historical collections. The City historically has received 1% to 2% more than State estimates.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$1,089,206	
FY 05	\$1,089,428	0.0%
FY 06	\$1,478,690	35.7%
FY 07	\$1,063,708	-28.1%
FY 08	\$1,005,000	-5.5%
FY 09*	\$900,000	-10.4%
FY 10*	\$950,000	5.6%

* Estimate

History of State Revenue Sharing Collections



Discussion

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It has show a steady decrease of the past several years due to deteriorating economic conditions.

Public Works Permit Fees

Revenue Description

Revenue is derived from fees charged for permits for various projects affecting public roadways, right-of-ways, and easements. These include: Land Clearing Permit, Land Excavation Permit, Land Filling Permit, Road Cut or Jack & Bore, Driveway Permits, Vacation of Easements.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

Miami Dade County Code Sec. 8CC-10.

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund

10-00-00-381-001-00

Use of Revenue

Transportation Fund, unrestricted.

Method/Frequency of Payment

Revenue is collected upon application for a permit.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City staff based on historical collections trend analysis. This is adjusted by an estimate of new construction activity expected in the subsequent year.

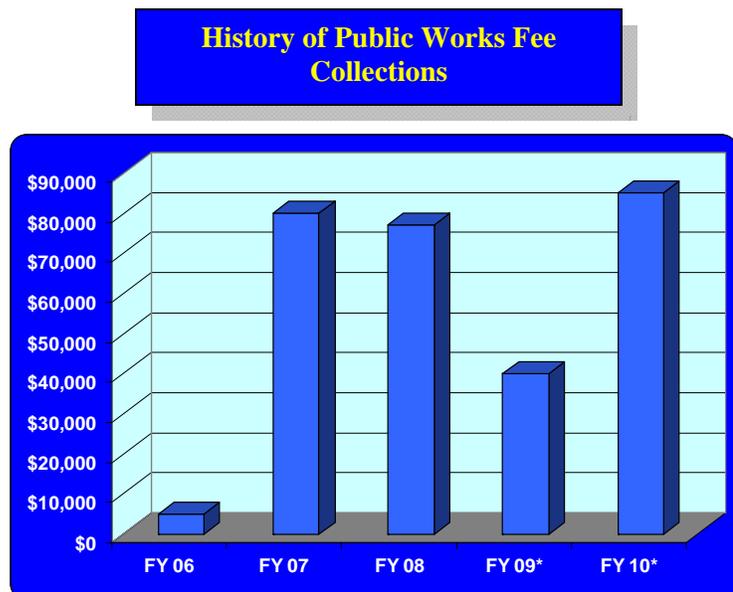
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$4,905	
FY 07	\$80,029	1531.6%
FY 08	\$77,000	-3.8%
FY 09*	\$40,000	10.4%
FY 10*	\$85,000	112.5%

* Estimated

Discussion

Public Works began processing permits for the above activities in FY-07. Activity somewhat mirrors



general building permits. Public Utilities need a permit to work in the City's rights-of-way; however, these permits are issued at no cost as that arrangement is spelled out in the City's various franchise agreements.

The following schedule of fees is the Miami-Dade County schedule of fees adopted by the City through its municipal charter.

Fee Schedule

Fees for public works construction, under permit issued by Public Works Department, in canal, road and street rights-of-way, and in rights-of-way of canals, roads and streets located within the City, and for paving and drainage on private roads and parking lots in the City are as follows.

- A. Fees for public works construction, under permit issued by the Public Works Department, in canal, road and street right-of-way, and utility or other easements in the City, to include paving and drainage on private roads and parking lots.
 - 1. For installation or repair of sanitary and storm sewer, water lines, gas lines, buried electric, telephone, CATV or other underground utilities:
 - For 100 linear feet or less..... \$ 145.00
 - For each additional 100linear feet or fraction thereof.....\$ 45.00
 - 2. For exfiltration drains consisting of catch basins, exfiltration trench, or slab cover ex-trench:
 - For each 100 linear feet or fraction thereof.....\$ 85.00
 - 3. For installation of poles or down guys for overhead utilities:
 - For each pole or down guy.....\$ 30.00
 - 4. For construction or replacement of side walk, curbs and gutters:
 - For 100 linear feet or less.....\$85.00
 - For each additional 100 linear feet or fraction thereof.....\$35.00
 - 5. For construction of asphalt or concrete driveways:
 - a) For driveway width of 20 feet or less consisting of 1 or 2 drives, including private property.....\$55.00
 - b) For driveway width greater than 20 feet, but not greater than 40feet, consisting of 1 or more drive approaches, including private property.....\$115.00
 - c) For driveway consisting of 1 or 2 drives (on private road).....\$ 25.00
 - d) For driveway with greater than 40 feet (each driveway).....\$170.00
 - e) For construction of stamped concrete driveways (liability release must be signed by homeowner prior to permit being issued):
For each driveway (20ft. max).....\$55.00
 - f) For construction of brick pavers driveways (Recorded Covenant of Construction must be on file prior to permit being issued)

- For each drive (20 ft. max).....\$85.00
- 6. Water and Sewer Connection.....\$100.00
- 7. Paving and Drainage (One Time only fee paid at initial of paving plans)
 - A. Review of plans for paving and drainage.....\$1,000
- 8. For construction of streets pavements, including paving of parkways and shoulders:
 - One lane or two lane pavements (width of pavement being 0 to 24 feet):
 - a) For 100 linear feet.....\$230.00
 - b) For each additional 100 linear feet or fraction thereof..... \$55.00
 - Three or more lanes of pavement (aggregate width greater than 24 feet):
 - a) For 100 linear feet or less.....\$340.00
 - b) For each additional 100 linear feet or fraction thereof.....\$115.00
- Note: Fees for paving of parkways and shoulders will be priced the same as those charged for street paving.
- 9. For the installation of embankment and/or subgrade material in dedicated or zoned right-of-way, excluding base rock and asphalt:
 - For 100 linear feet or less.....\$115.00
 - For each additional 100 linear feet or fraction thereof.....\$30.00
- 10. For construction of curb separators:
 - For 100 linear feet or less.....\$55.00
 - For each additional 100 linear feet or fraction thereof.....\$15.00
- 11. For erection of street name signs, traffic or directional signs, etc:
 - For each sign.....\$15.00
- 12. For construction of bridges:
 - a) For bridge roadway are of 1,000 square feet or less.....\$1,140.00
 - b) For each additional 100 square feet of fraction thereof..... \$230.00
- 13. For installation of permanent type traffic barricades, guardrails or guide posts:
 - For each additional 100 linear feet or fraction thereof.....\$85.00
- 14. For construction of street or driveway culvert:
 - For each additional 100 linear feet or fraction thereof.....\$115.00

- 15. Installation of culvert pipe to enclose existing drainage ditch or canal:
 - For each additional 100 linear feet or fraction thereof.....\$170.00

- 16. Installation of new traffic signals (include signals, poles and all incidental wiring and interconnects):
 - For each intersection.....\$1,710.00
(50% of this fee shall be paid at time of application for plan review.
This up-front fee shall be applied to the all permit fee if the permit is issued within one year of plan approval).

- 17. For upgrade or modification of existing traffic signals (includes signals, poles, and Incidental wiring and interconnects):
 - For each intersection.....\$1,140.00
(50% of this fee shall be paid at time of application for plan review.
This up-front fee shall be applied to the all permit fee if the permit is issued within one year of plan approval).

- 18. For resurfacing, waterproofing, or seal coating in public right-of-way (does not apply to private homeowners):
 - For each 1000 square feet or fraction thereof.....\$25.00

- 19. For installation of bus shelter:
 - For each shelter.....\$115.00

- B. Fees for placement of a newspaper or storage rack under permit issued by the Public Works Department, in the public right-of-way in the City, but excluding right-of-way for roads which are maintained by the State of Florida or Dade County.
 - 1. For placement of a newspaper or newspaper to include inspection by the Public Works inspector.....\$25.00
 - 2. Annual renewal fee per each newspaper or newspaper storage rack..... \$10.00
 - 3. Fee for removal, storage, and disposal per each newspaper or newspaper storage rack..... \$120.00
 - 4. Re-inspection fee.....\$ 20.00

- C. Fees for paving and drainage on private property are fixed as follows (private street pavement, drainage and curb shall be the same as listed in (A) above):
 - 1. Pavement (other than street pavement):
 - For each 1000 square feet or fraction thereof.....\$25.00

- D. Special Projects:

A fee equal to actual staff time and related costs shall be assessed for special projects requiring research by the Department in order to answer question proposed by property owners, homeowner's associations, developers, attorneys, realtors, contractors, or municipalities, etc., in connection with:

- (a) the use , restriction, resubdivision, and development of properties, including right-of-way and easements;
- (b) the requirements and fees for permitting, planning, bonding, licensing, impact fees, concurrency, road engineering and/or construction, etc; and/or
- (c) the determination of any existing violations on the property through a review of department's records. Such special fees will only be levied for requests outside the scope of normal department work. A minimum \$55.00 shall be charged.

A fee equal to \$2.00 per page shall be assessed for pre-programmed computer reports on Department records. The minimum fee will be \$10.00.

E. Review – Fence in Right-of-Way
 Review of application for permission to fence within right-of-way.....\$ 570.00

F. Fees for temporary use of Public Works Departments controlled land or easements are as follows:

\$0.35 per square foot per year with \$115.00 minimum yearly fee for residential use and the fair rate per square foot as determined by the Public Works Director with a minimum fee of \$1,140.00 per year for commercial use. Ten percent (10%) of the per square foot ad valorem tax assessed land value of the property adjacent to the land being permitted shall be considered by the Public Works Director in determining the actual fair market rental rate for commercial use.

G. Public Works Construction Projects completed by Contractor to be Inspected..... \$500.00

H. Tree Planting Fees (Planting Trees in the Right Place in the ROW - Inspection.....\$10.00

General Information on Special Fees, Refunds, Extensions and Cancellations

A. PENALTY FEES

When work for which a permit is required is commenced prior to obtaining a permit a penalty fee will be imposed. **THE PENALTY FEE WILL BE \$115.00 PLUS THE ORIGINAL PERMIT FEE.**

B. Failure of owner-builder or contractor to obtain permit.....\$500.00

C. Failure to display permit card.....\$100.00

D. Failure to obtain required inspection.....\$500.00

E. Failure to properly guard and protect an excavation.....\$500.00

F. Unlawfully making an excavation which endangers adjoining property, buildings,\$1,000.00
 Right-of-Way or is a menace to public health or safety.

G. Failure to remove debris, equipment, materials or sheds on the Right-of-Way.....\$ 200.00

H. EXTENSION OF PERMIT

A permit may be extended for a period of up to, but not more than one year, from the expiration date of the original permit, provided the Permit Section of the Public Works Department is notified prior to

the expiration of the permit. If the permit is allowed to expire without requesting an extension, a new permit will be required, including appropriate fee, for the remainder of the uncompleted work.

A fee of \$66.65 shall be paid by the permit holder who submits a written request for a permit extension.

I. FINAL INSPECTION REQUESTED AFTER EXPIRATION OF PERMIT

A fee of \$115.00 will be assessed when a final inspection is required after a permit's expiration date.

J. LOST PLANS FEE

When a permitted set of plans for all type of projects are lost by the applicants, owner, contractor, or any other representative of the projects, a recertification fee will be required to review, stamp and approve a new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus \$26.30 original public works permit fee.

K. LOST CARD PERMIT FEE

After a permit has been issued, if the permit inspection card has been lost, the applicant will be required to pay a charge of \$30.00.

L. Plan Review Minimums to include DRC (Development Review Committee) Plan Review

- A. Single Discipline Review.....\$ 75
- B. Multiple Discipline Review.....\$ 200

L. INSPECTIONS / PLAN REVIEWS REQUIRED OVERTIME:

Charges for construction inspections or plan review, which are requested in advance and require overtime, will be a rate of \$83.30 per hour and \$133.35 per hour on a holiday. Fees are over and above the original permit fee.

M. RE-INSPECTION FEE

Work should be complete and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to Code or the approved drawings, a re-inspection will be necessary. With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation.

\$50.00 per re-inspection

N. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE

The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure.

The invoice will consist of actual labor cost, including any and all fringe benefit costs the Department is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Public Works Department and/or the Finance Section on a yearly basis.

O. RIGHT-OF-WAY IMPROVEMENT BOND FEES

- 1. Right-of-Way Project Bonding (fees required when bond documentation is submitted)
 - A. Initial Submittal and review of Agreement and Letter of Credit).....\$ 200
 - B. Review of Agreement and Letter of Credit.....\$ 50

- C. Processing the reduction of bond amount.....\$ 100
- P. Drainage/Paving Consulting Plan Review Fees.....Min.\$250
 Note: Fees may vary depending on plan review time

Q. CHANGE OF CONTRACTOR OR QUALIFIER

Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of \$103.00 to cover the cost of transferring the data from the original permit to the second permit.

R. COPIES OF DEPARTMENTAL RECORDS

Plan reproductions from microfilm – per sheet	\$ 5.00
Reproduced records – per page	\$ 0.15
Double sided copies – per page	\$ 0.25
Certified copies – per page	\$ 1.00
Notary public service – per document (City business)	\$ 1.00
Notary public service – per document (Non-City business)	\$ 5.00

S. TECHNOLOGY AND TRAINING FEE

A technology and training fee of 15% of the total Public Works permit fee shall be assessed to each permit to enhance the City’s ability to provide state-of-the-art technology to its Public Works Department customers.

T. REVISIONS

A fee of \$72.20 per hour for a minimum of one (1) hour will be applied for revisions (new constructions, commercial, water and sewer lines, paving and drainage).
 A fee of \$25.00 will be applied to each request for a driveway permit.

U. AMENDMENTS TO PUBLIC WORKS PERMIT FEE SCHEDULE

All public works permits fees shall be increased by 5% annually effective October 1 of each fiscal year.

Banner Fees

Revenue Description

Florida local governments are allowed to charge a fee for the privilege of placing banners on light poles within the public right-of-way. The fee also held defray the costs of dealing with licensed installers and with damaged and errant signs that fall to the street. The Transportation Fund charges a small fee for public or private entities to install banners on public street light poles.

Legal Basis for Revenue

Florida Statutes §206.41(1)(g) and §206.41(1)(b).
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2005-07-45
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund
 10-00-00-329-100-00

Use of Revenue

Transportation Fund. Unrestricted.

Method/Frequency of Payment

Fees are collected from businesses and non-profit organizations desiring to place banners on light poles. Fees are subsequently remitted to the City.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on historical collections and trend analysis.

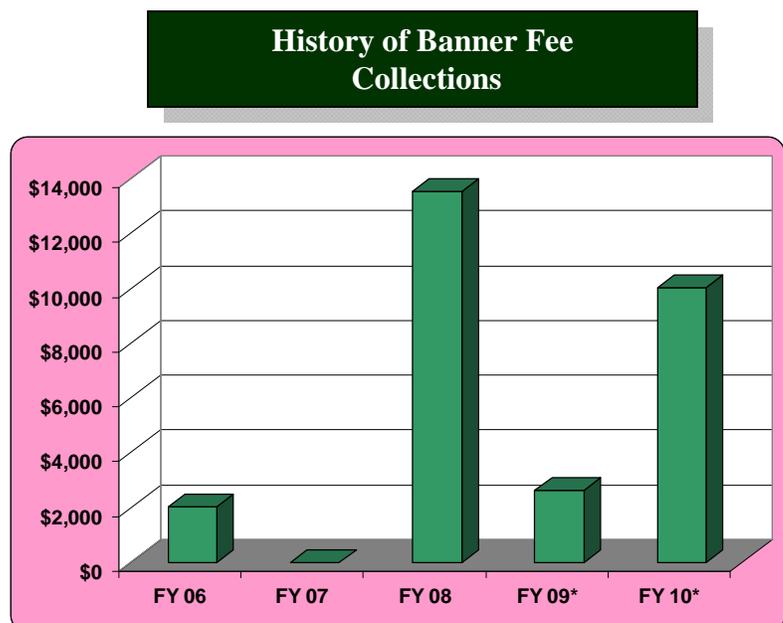
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$2,018	
FY 07	\$0	-100.0%
FY 08	\$13,500	n/a
FY 09*	\$2,600	-80.7%
FY 10*	\$10,000	284.6%

* Estimated

Discussion

This is a minor revenue source to compensate the City for tracking signs in the City and for the use of



the public right-of-way. Usage of the sign slots declined drastically when the City imposed the fee in FY-06. Currently the City is the primary user of the slots for its holiday displays and other special events. Fees for FY-08 and FY-10 spiked due to the NFL Super Bowl being held in Miami Gardens.

BANNER FEES

1. Fees: City Ordinance #2005-07-45

A. Basic approval fee: \$50.00

B. Per banner fees:

- \$10.00 – nonprofits events to be held in the City
- \$50.00 – profit events to be held in the City
- \$20.00 – nonprofit events to be held out of the City
- \$75.00 – for profit events to be held out of the City

2. Regulations:

- A. Banners may only be displayed for a period of up to 30 days, unless the City Manager or his designee grants an extension, in writing.
- B. If a banner(s) is not removed by the applicant within the aforementioned 30 day time period, the City shall have the right to assess a fine of \$10.00 per day, per banner. The failure of an applicant to remove a banner(s) in the specified time may also subject the applicant to forfeiting the right to erect banners in the City in the future.
- C. Banners shall be used solely for the purpose of promoting public events, seasonal decorations or holidays, and for no other purpose.
- D. The events for which the banner is to be displayed shall be of a City or County-wide, public nature and shall have no commercial advertising except for the name and/or logo of the event or sponsor, which shall not exceed in area 20% of the banner face.

3. Other requirement:

- A. Applicant must provide an emergency contact.
- B. Banners placed on FDOT Right-of-Way must have approvals from FDOT and adhere to their regulations (Florida Statute 337.407 -- Regulation of signs and lights within rights-of-way).
- C. The City assumes no liability by the issuance of this permit. The applicant is responsible to see to the safe erection, operation, and removal of the banner.
- D. Applicants shall be responsible for the observance of all necessary safety precautions in the construction, erection and removal of flags and/or banners.

Grants and Donations

Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the Transportation Fund are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund
 10-00-00-389-400-00 (Other)

FY-08

10-00-00-389-400-00 Misc. Grants and Donations

Use of Revenue

Transportation Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

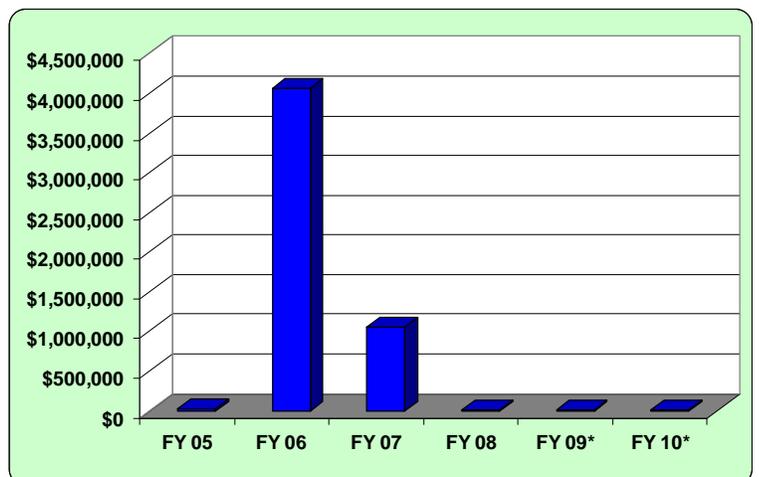
Estimate for the budget is based on approved grant awards.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$17,911	
FY 06	\$4,065,829	22600.2%
FY 07	\$1,045,646	-74.3%
FY 08	\$10,300	-99.0%
FY 09*	\$13,714	33.1%
FY 10*	\$10,000	-27.1%

* Estimated

History of Grants and Donations Revenue to the Transportation Fund



Discussion

Generally speaking, grants for the Transportation Fund are received by the CIP Fund. Only operating-type grants are still accounted for in this Fund. These include equipments grants, small program grants received by Keep Miami Gardens Beautiful. The spikes in FY-06 and FY-07 were a result of the Hurricane Wilma Reimbursement grants from the State and Federal governments.

Stormwater Management Fee

Revenue Description

While the employees, projects and operational expenditures of the City's Stormwater Utility are paid directly from Stormwater Utility Fund accounts, it is the Transportation Fund that is responsible for the day-to-operation of the Stormwater Utility's activities including the supervision of all employees, payroll preparation, project planning and execution and all other stormwater activities. In order to reimburse the Transportation Fund for these efforts, the Transportation Fund charges a 2 1/2% management fee to the Stormwater Utility Fund. The fee is based on the total operating expenditures of the Stormwater fund.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2006-25-106
 City of Miami Gardens Resolution 2006-143-489
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund
 10-00-00-341-201-00

Use of Revenue

Transportation Fund. Unrestricted.

Method/Frequency of Payment

Budgeted amount is transferred 1/12th monthly from the Stormwater Utility to the Transportation Fund.

Basis for Budget Estimate

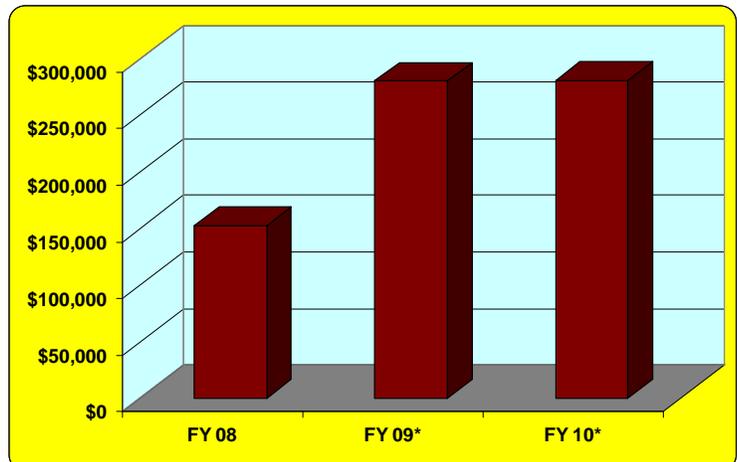
Estimate for the budget is based total operational expenditures in the Stormwater Utility Fund.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$152,000	n/a
FY 09*	\$272,286	84.1%
FY 10*	\$272,286	0.0%

* Estimated

History of Stormwater Management Fee to the Transportation Fund



Discussion

FY-08 was the first full year of the City's Stormwater Utility's operations and the first year of the administrative management charge.

The fee is based on 2 ½% of the Stormwater operating expenses.

Interest Income

Revenue Description

Generally, the City deposits its revenues in a general operations account at its authorized depository. These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Since the City's incorporation, interest earned was generally retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund

10-00-00-361-100-00

Use of Revenue

Transportation Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the Transportation Fund on a monthly basis in proportion to their participation in pooled cash.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

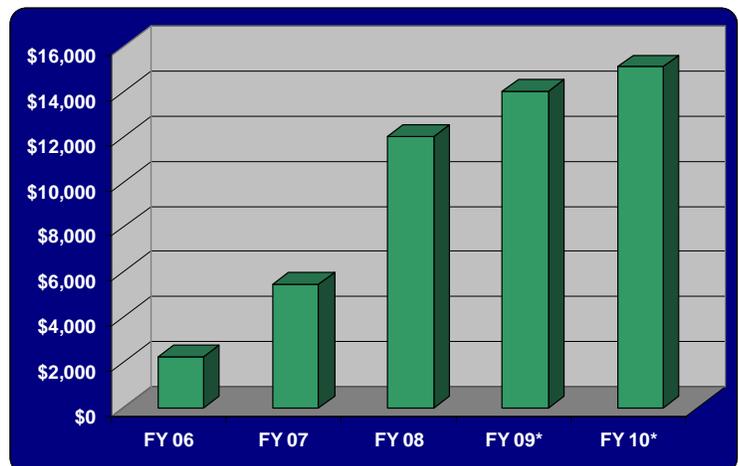
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$2,237	
FY 07	\$5,454	143.8%
FY 08	\$12,000	120.0%
FY 09*	\$14,000	16.7%
FY 10*	\$15,100	7.9%

* Estimated

Discussion

History of Earned Interest Income Revenue to the Transportation Fund



Historically, all city interest earned was received by the General Fund; However, in FY-07, it interest receipts were allocated to the earning fund.

FDOT Landscaping Agreement

Revenue Description

As part of the City's overall beautification program, the City requested that the State Department of Transportation (DOT) allow the City to maintain the state road medians within the City. Originally only NW 27th Avenue was taken over, but now the City maintains NW 183rd SAstreet and U.S. 441 additionally. This has allowed the City to upgrade the planting in these medians and swales. The agreement calls for the State to pay the City each year the same amount it would have paid a private contractor to maintain these medians. The actual cost oif upkeep is significantly higher as the City has added water and thousands of plants.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4
 City of Miami Gardens JPA Agreement with FDOT.

Special Requirements

None.

Fund/Account Number

Transportation Fund
 10-00-00-361-100-00

Use of Revenue

Transportation Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the Transportation Fund on a monthly basis in proportion to their participation in pooled cash.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available for deposit.

Collection History

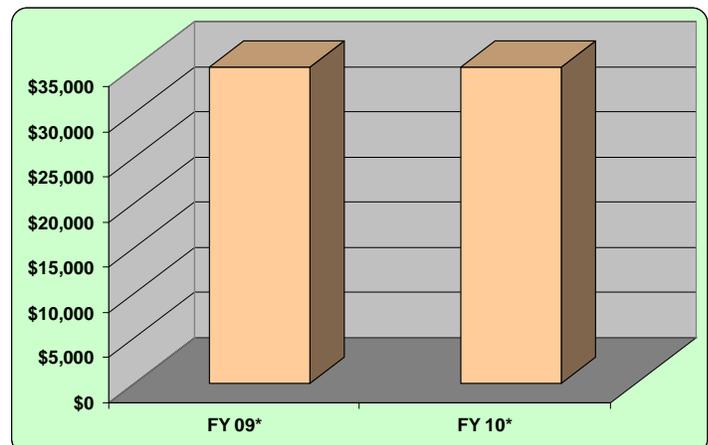
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09*	\$35,000	
FY 10*	\$35,000	0.0%

* Estimated

Discussion

This is the yearly payment from Florida DOT to cover the cost of maintaining the medians on state roads within the City.

History of DOT Median Maintenance Revenue



The amount is far less than the actual cost. The rate will be adjusted by District #6 DOT after it awards its yearly median maintenance bid,

Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Transportation Fund

10-00-00-389-900-00

Use of Revenue

Transportation Fund. Unrestricted.

Method/Frequency of Payment

N/a. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit.

Collection History

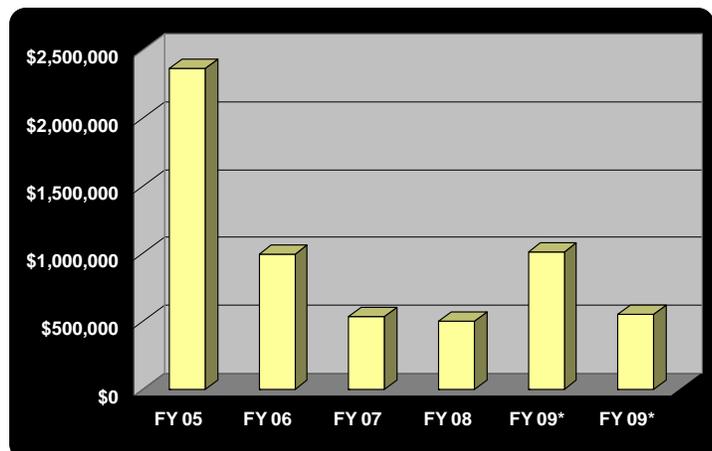
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$2,365,320	
FY 06	\$995,259	-57.9%
FY 07	\$537,863	-46.0%
FY 08	\$500,211	-7.0%
FY 09*	\$1,012,589	102.4%
FY 10*	\$552,413	-45.4%

* Estimated

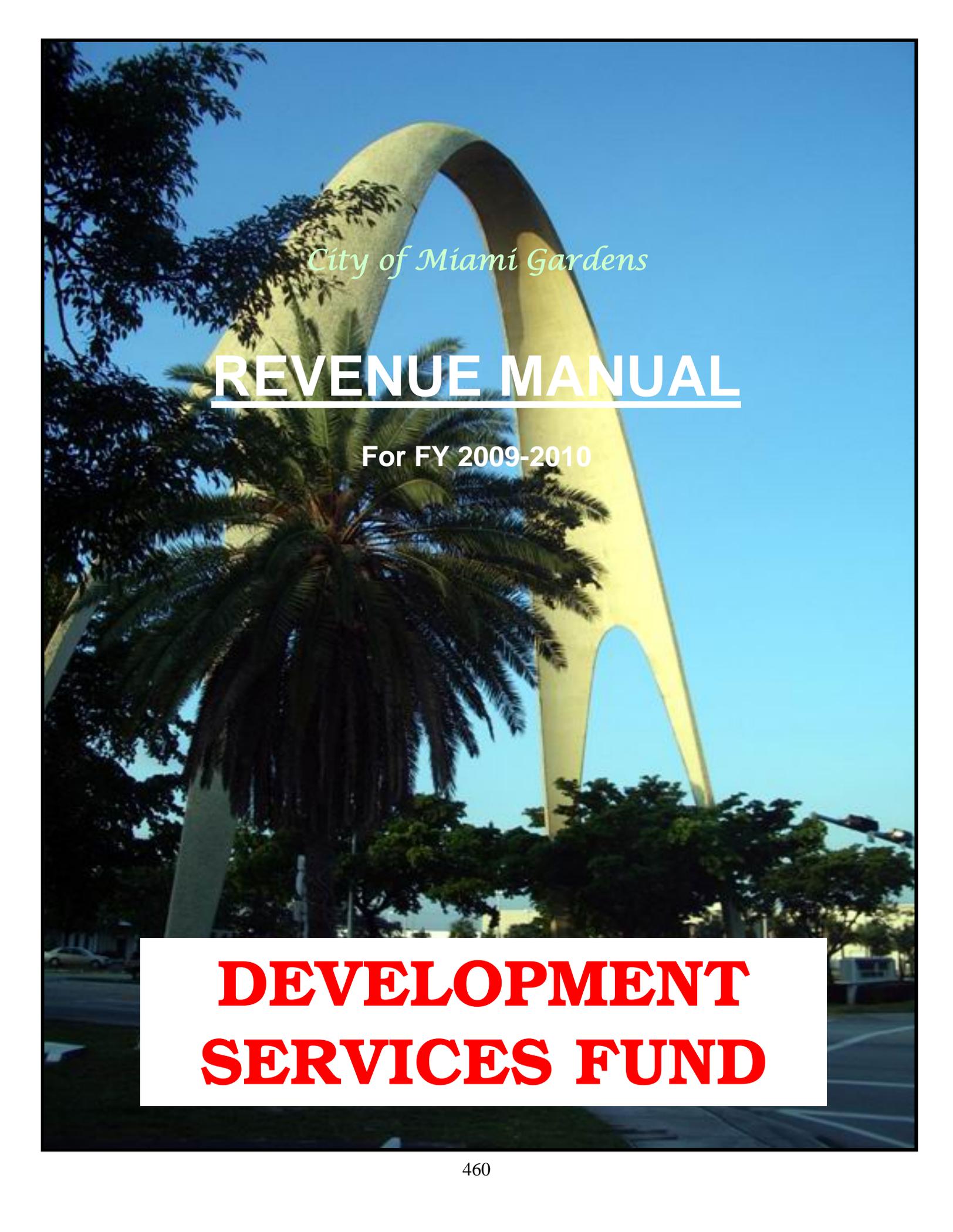
Discussion

Each year, the City budgets its entire fund balance in all of its operating funds. In the first two years of the Transportation Fund, the fund balance reserve grew; however, largely as a result of Hurricane Wilma, the reserve declined significantly. It is estimated

History of Budgeted Fund Balance Reserve in the Transportation Fund



that the total of un-reimbursed expenses for the Hurricane were in excess of \$800,000. Additional decline is due to several special projects which have required additional funds to complete. The largest of these was the NW 27th Ave, Beautification Program done in conjunction with the Super Bowl in 2007. For the first time in FY-09 and again in FY-10 the Fund needed a small subsidy from the General Fund to balance. This was due largely to the decline in State Revenue Sharing receipts. As the economy picks up, this should no longer be necessary. Actual operations were better than expected in FY-09 and the subsidy was never used.



City of Miami Gardens

REVENUE MANUAL

For FY 2009-2010

DEVELOPMENT SERVICES FUND

Planning and Zoning Fees

Revenue Description

The City's Planning and Zoning Department assesses various fees for its services. These fees are designed to recover the cost of processing various land development activities.

Legal Basis for Revenue

Florida Statutes §166.231

Miami Dade County Code Sec. 8CC-10.

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

Special Requirements

None.

Fund/Account Number

Development Services Fund

10-00-00-322-001-00

Use of Revenue

Development Services Fund, unrestricted.

Method/Frequency of Payment

Revenue is collected upon application for a permit or other requested activity.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis. This is adjusted by an estimate of new construction activity expected in the subsequent year.

Collection History

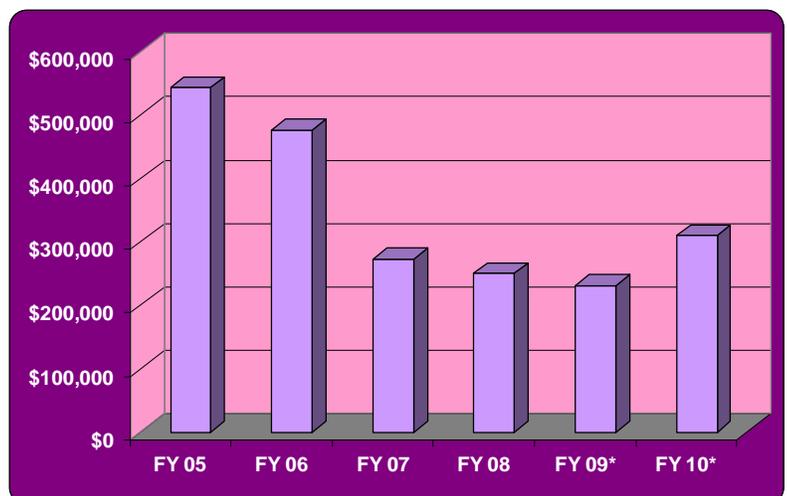
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$542,765	
FY 06	\$476,443	-12.2%
FY 07	\$272,916	-42.7%
FY 08	\$250,000	-8.4%
FY 09*	\$231,000	-7.6%
FY 10*	\$310,000	34.2%

* Estimated

Discussion

Prior to FY-05, all Planning and Zoning activity was handled by Miami-Dade County. In FY-05, the City established its own department; however, the City retained the County fee schedule. FY-05 and FY-06 saw significant development activity which is reflected

History of Planning & Zoning Fee Collections



in the revenues. FY-07 thru FY-09 reflect the major downturn in development activity faced by all of South Florida. FY-10 is expected to reflect a moderate increase in development activity.

Fee Schedule

The Miami Gardens Planning and Zoning Department charges and collects fees for the items and rates listed in the following schedule:

I. TENTATIVE PLAT

- A. Fee to accompany Tentative Plat application:
 - 1 -6 sites \$2,082.00
 - *7 or more sites (base rate)..... \$2,082.00
 - amount added to base rate for each site over 6 sites..... \$10.90*

- B. Fee for resubmission of Tentative by same or new owner (revision).... \$684.00*

Additional Fee is required for sites added prior to the approval of the Tentative, base on the number of additional sites.

- C. Fee for review of Tentative Plat, new owner application (no revision) ...\$468.00

D. Resubmission of Tentative due to non-compliance to Platting committee recommendations

Second resubmission of Tentative to non-compliance to Platting Committee recommendation..... \$1,000.00

E. Fee to request an extension of the original Tentative Plat Approval period determined by Chapters 28 & 33G of the Miami-Dade County Code

- Before expiration of the approval period..... \$996.00*
- After the expiration of the approval period \$1,932.00

II. WAIVER OF PLAT After approval of a Waiver of Plat, any change shall be submitted as new Waiver of Plat. If approved, the new submittal will nullify the previously approved Waiver of Plat.

- A. Fee to accompany Waiver of Plat application (new application)..... \$2,082.00*

- B. Revision of previously deferred Waiver of Plat to change parcels at owner's request (same or new owner)..... \$546.00

- C. Review of Waiver of Plat, new owner application (no revision)..... \$468.00

D. Resubmission of Waiver of Plat due to non-compliance to Platting committee recommendations

Second resubmission of Tentative to non-compliance to Platting Committee recommendation..... \$1,000.00

III. WAIVER OF SUBDIVISION CODE REQUIREMENTS

- A. Additional fee for review of Tentative Plat or Waiver of Plat which entails a request for a waiver of subdivision code requirements \$468.00
- B. Fee for Request for waiver of Underground Ordinance \$156.000
- C. Correspondence answering inquiries \$117.00

IV. PAVING AND DRAINAGE One time only flat fee paid at initial submittal of paving and drainage plans.

- A. Fee for review of plans for paving and drainage..... \$1,000.00

VI. FINAL PLAT Final Plat fee to be paid at the time the Final Plat is submitted for review:

A. Fees for Final Plat (concurrency fee of 6.00% does not apply)

- 10 sites or less \$2,000.00
- 11 to 100 sites..... \$2,000.00
plus \$150.00 per site in excess of ten sites
- 101 or more sites..... \$15,500.00
plus \$120.00 with a maximum fee of \$25,000.00

- B. Fee for reverting any previously recorded plat..... \$2,000.00

VI. RIGHT-OF-DEDICATION, ROAD CLOSING AND RELEASE OF RESERVATION

- A. Fee for Right-of-WAY dedication..... \$300.00
- B. Fee for release of reservation \$300.00

C. Road closing Petition

- 1. Fee for road closing process..... \$800.00
- 2. Fee for road closing petition processing will be 10% of the per square foot ad valorem tax assessed ;and value of the tax assessed land value of the property adjacent to the right-of-way being closed, or a fee of \$1,200.00, whichever it is greater. This fee may be waived by the City Council whenever it is deemed that it is in the best interest of the Public to do so. This fee does not apply where the road petition is required for approval of a new subdivision plat which the roads being closed are being replaced by other right-of-way dedicated by the said plat.

VII. PUBLIC WORKS ZONING HEARING REVIEW (FEE REQUIRED WHEN ZONING HEARING APPLICATION OR REVISION ARE SUBMITTED)

- A. Fee to accompanying application for Zoning Hearing..... \$250.00

B. Fee to accompanying revise..... \$200.00

VIII. DECORATIVE WALL AND ENTRANCE FEATURE REVIEW

A. Fee to accompany Decorative Wall Plans for review..... \$200.00

B. Fee to accompany Entrance Feature Plans for review..... \$200.00

IX. BONDING (Fee required when bonding documentation is submitted)

A. Initial submittal and review of Agreement and Letter of Credit \$200.00

B. Review of corrected bonding documentation..... \$50.00

C. Processing the reduction of bond amount..... \$100.00

X. RESEARCH

A. Request for Land Development records must be submitted in writing with the minimum research hourly fee.

Minimum fee covering the first hour of research..... \$40.00

Additional research fee for each additional half hour..... \$20.00

Note: Additional fees assessed by D.E.R.M., pursuant to their fee schedule have been included and are indicated by an asterisk* Rev. - 10/01/2006

Community Development District Fees

Revenue Description

Periodically, a developer request that the City establish a Community Development District pursuant to Florida Statutes §190.05(1). The City charges a fee to review the application. Once operational, the City charges a yearly monitoring fee.

Legal Basis for Revenue

Florida Statutes §166.231, §190.05(b)(1) and (2)

City of Miami Gardens Charter Article 4, Sections 4.11 and 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Garden Ordinance 2004-16-32

City of Miami Garden Ordinance 2006-03-349

Special Requirements

None.

Fund/Account Number

Development Services Fund

15-00-00-363-105-00

Use of Revenue

Development Services Fund, unrestricted.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate, if any, is based on prior knowledge of a developer request.

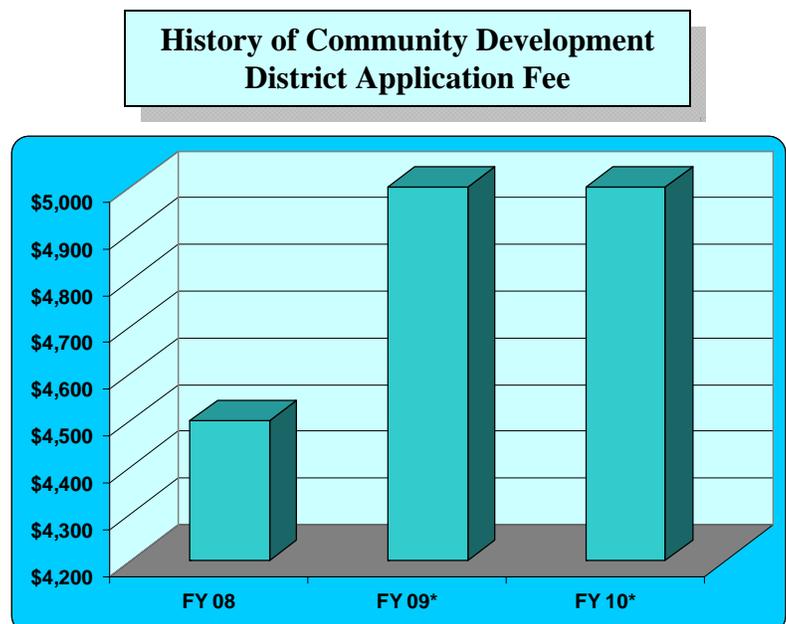
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$0	n/a
FY 06	\$0	n/a
FY 07	\$0	n/a
FY 08	\$4,500	n/a
FY 09*	\$5,000	11.1%
FY 10*	\$5,000	0.0%

Estimated

Discussion

Occasionally, a developer will request the establishment of a special purpose government pursuant to Florida Statutes §190.05(1). The City's planning department reviews the applications and makes a



recommendation to the City Council. The City Council, in turn, makes a recommendation to the Board of County Commissioners. Final approval lies with the BCC. Currently the City has three CDD's (plus one in approval stages as of 10/1/07); however, one was approved prior to the City instituting the fee.

While Community Developments are a special purpose government, most of its activity impacts the City. Often these districts are responsible for road, utility and drainage maintenance. These system feed into the City's systems. Also, when the District has completed paying for these infrastructure improvements, they generally become the property of the City. The City must monitor the District's maintenance activity to ensure that when these assets become the City's, they will be transferred in good condition. Additionally, the city receives numerous calls from the residents in these districts complaining about the infrastructure. These calls must be checked and routed to the District for correction where appropriate.

Fee Schedule

District Application Fee (all sizes)	\$15,000
Districts Monitoring Fee (all sizes)	\$1,000 or \$100 per unit per year, whichever is Greater



Building Fees

Revenue Description

The City's Building Department assesses various fees for its services. These fees are designed to recover the cost of processing and inspecting various land development and construction related activities.

Legal Basis for Revenue

Florida Statutes §166.231

Miami Dade County Code Sec. 8CC-10.

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3

Special Requirements

None.

Fund/Account Number

Development Services Fund

15-00-00-381-001-00

Use of Revenue

Development Services Fund, unrestricted.

Method/Frequency of Payment

Revenue is collected upon application for a permit or other requested activity.

Basis for Budget Estimate

Estimate for budgeting purposes is made by the City staff based on historical collections and trend analysis.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$1,659,652	
FY 06	\$3,106,157	87.2%
FY 07	\$2,072,000	-33.3%
FY 08*	\$2,000,000	-3.5%
FY 09*	\$2,100,000	5.0%

* Estimated

Discussion

Prior to FY-05, all Planning and Zoning activity was handled by Miami-Dade County. In FY-05, the City established its own department; however, the City retained the County fee schedule. FY-06 saw significant development activity which is reflected in the revenues; however, with the development bust in FY-07, revenues declined significantly and have remained

History of Building Permit Revenue to the Development Services Fund



low. This has resulted in the General Fund having to subsidize the Fund by over \$1 million in FY-08 and \$1.8 million in FY-09.

Fee Schedule

A. General Information on Special Fees, Refunds, Extensions and Cancellations

1. DOUBLE FEES

When work for which a permit is required is commenced prior to obtaining a permit, the permit applicant will be required to pay the penalty fee, one hundred fifteen dollars (\$115.00) plus 100% of the usual permit fee in addition to the required permit fee established herein. The payment of the required fee shall not relieve any person, firm, or corporation from fully complying with all of the applicable regulations and codes, nor shall it relieve them from being subject to any of the penalties. The double fee requirement shall be applicable to all sections of the Building Department noted herein.

For the second offense of doing work without a permit, the permit applicant shall be required to pay twice the penalty fee, two hundred thirty dollars (\$230.00) plus a double permit fee. For each subsequent offense, the permit applicant shall be required to pay five times the penalty fee, five hundred seventy-five dollars (\$575.00) plus a double permit fee.

2. LOST PLANS FEE

When a permitted set of plans for new buildings, additions, or all other types of projects are lost by the applicants, owner, contractors, or any other representatives of the projects, a recertification fee will be required to review, stamp and approve a new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus \$26.30 original building permit fee.

3. LOST PERMIT CARD FEE

After a permit has been issued, if the permit inspection card has been lost, the applicant will be required to pay a charge of thirty dollars (\$30.00).

4. REFUNDS, TIME LIMITATIONS & CANCELLATIONS

The fees charged pursuant to this schedule, may be refunded by the municipality subject to the following:

1. No refund shall be made on requests involving:
 - a. Permit fees of one hundred dollars \$100.00 or less; or
 - b. Permits revoked by the Building Official or Director of the Building Department under authority granted by Florida Building Code, of
 - c. Permits cancelled by court order, or
 - d. Conditional permits; or
 - e. Permits which have expired; or
 - f. Permits under which work has commenced as evidenced by any recorded inspection having been made by the Building Department; or
 - g. When there is a change of contractor.
2. A full refund shall be granted to a permit holder who takes out a permit covering work outside the jurisdictional inspection area. A full refund less than one hundred dollars (\$100.00) or fifty percent (50%) of the permit fee, whichever amount is greater, rounded down to the nearest dollar shall be granted to a permit holder who requests a refund, provided:
 - a. That the permit holder makes a written request prior to permit expiration date; and

- b. That the applicant's validated copy of the permit be submitted with such a request; and
 - c. That no work as evidenced by any recorded inspection has commenced under such a permit.
3. Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of one hundred and three dollars (\$103.00) to cover the cost of transferring the data from the original permit to the second permit.
 4. A fee of \$66.65 shall be paid by the permit holder who submits a written request for a permit extension as authorized under Florida Building Code.
 5. Where a permit has become null and void or expires pursuant to Florida Building Code, and no work, as evidenced by one recorded inspection, has been made by the department, a credit of fifty percent (50%) of the original permit fee covering the same project and involving the same plans shall be given, provided that a complete reapplication is submitted within six (6) months of the expiration date of the original permit and provided that no refund has been made according to this section.
 6. A fee of one hundred and fifty dollars \$150.00 shall be charged to renew and close each expired permit previously issued by Miami-Dade County, provided the applicant submits to the City of Miami Gardens Building Official an affidavit from a registered architect or Engineer that satisfies the requirements of the Florida Building Code to renew and close the expired permit, and that the affidavit includes evidence that the construction was completed prior to March 1, 2002.

5. SPECIAL PROJECTS

A fee equal to actual staff time and related costs shall be assessed for special projects requiring research by the Department in order to answer questions proposed by developers, attorneys, realtors, or municipalities, etc., in connection with the use, re-subdivision, and development of properties, or to determine if any existing violations are on the property through a review of Departmental work. A minimum fee shall be charged. A fee equal to two dollars and forty cents (\$2.40) per page shall be assessed for pre-programmed computer reports of Department records.

6. INSPECTIONS/PLAN REVIEWS REQUIRING OVERTIME:

Charges for construction inspections or plan review, which are requested in advance and require overtime, will be at a rate of \$83.30 per hour, or fraction thereof, and \$133.35 per hour, or fraction thereof, on a holiday. Fees are over and above the original permit fee.

7. ENFORCEMENT (Applicable to all trades)

Florida Statue 553.80 Enforcement

Plan Rework Fee, each review, per trade (See explanation below) \$102.32

“Section 2(b) – With respect to evaluation of design professionals’ documents, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code and issue a permit, to reject design documents required by the code three or more times for failure to correct a code violation specifically and continuously noted in each rejection, including but not limited to, egress fire protection, structural stability, energy accessibility, lighting, ventilation, electrical, mechanical, plumbing and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to Chapter 120, the local government shall impose, each time after the third such review the plans are rejected for that code violation, a fee of four times the amount of the proportion of the permit fee attributed to plans review.”

Reinspection Fee (See explanation below)

\$68.70

“Section 2(c) – With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation specifically and continuously noted in each rejection, including but not limited to egress, fire protection, structural stability, energy, accessibility, lighting, ventilation, electrical, mechanical, plumbing and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to Chapter 120, the local government shall impose a fee of four times the amount of the fee imposed for the initial inspection or first re-inspection, whichever is greater for each such subsequent re-inspection.”

8. EXPEDITE PLAN REVIEW SERVICES

Permit applicants who request an alternate plan review service for an expedited review, to be completed after normal working hours, will be assessed a fee. This fee shall be as follows:

Residential: \$220.80 (first four hours)
 \$ 55.20 (each additional hour)

Commercial: \$470.40 (first four hours)
 \$117.60 (each additional hour)

9. INTEREST CHARGES ON UNPAID AMOUNTS DUE TO THE CITY OF MIAMI GARDENS BUILDING DEPARTMENT

The City of Miami Gardens Building Department is authorized to impose an interest charge on any and all unpaid amounts which are due to the Department. This includes, without limitation, items such as past due boiler fees, 40 year recertification fees, Civil Violation fines and demolition costs. The City of Miami Gardens Building Department shall also have the authority to charge interest as part of any settlement agreement of installment payment plan to recover fees, fines or costs as well as outstanding liens.

The interest charged shall be assessed as provided for in applicable Municipal Code provisions or administrative orders. In all other cases, interest shall be charged from the date the amount was due and payable to the Department computed at the rate of ten percent (10%) per annum. The Department Director or designee shall have the right to waive all or any portion of the interest charged in order to ensure public safety concerns are met.

10. ACTUAL COST FOR PROJECTS REQUIRING SERVICES NOT CONTEMPLATED IN CURRENT FEE STRUCTURE

The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure.

The invoice will consist of actual labor cost, including any and all fringe benefit costs the Department is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Building Department's Finance Section on a yearly basis.

All of this (these) project(s) will have mutually agreed on contract(s), which will be maintained in the Finance Section. The Director will also have the ability to request a deposit amount that is mutually acceptable to the Department and company or individual that is legally responsible for the project(s). The deposit amount shall be used to offset the final invoiced project cost; if any amount is remaining, it shall be returned to the party that executed the agreement with the Department. The life span of the project(s) shall be included in the agreement.

11. BUILDING PERMIT CANCELLATION

\$68.70

12. PERMIT EXEMPTIONS

1. EXEMPTIONS FROM BUILDING PERMIT BUT REQUIRE A ZONING IMPROVEMENT PERMIT (ZIP):

Certain buildings, structures, improvements, and installations are exempted by the Florida Building Code from building permit issuance, but must otherwise comply with the minimum of this section. Therefore, such building structures, improvements, and installations shall be subject to review under the Zoning Improvements Permits (ZIP) standards contained in this section, as well as the regulations of the underlying zoning district.

The following buildings, structures, improvements, and installations shall require a ZIP from the Department of Planning and Zoning.

- a. Above ground pools that contain water less than twenty-four (24) inches deep;
- b. Agricultural/farm buildings and non-habitable structures on bona fide farms;
- c. Canopy carports, canopies and other fabric covered framework installed on residential properties;
- d. Chickee huts constructed by Miccosukee or Seminole Indians;
- e. Picket fences, ornamental iron fences and other fences installed on residential property that are deemed non-wind resistant; provided, however, any pool safety barrier fence and any fence with concrete columns **shall require a building permit**;
- f. Decorative reflective pools and fishponds that contain water less than twenty-four (24) inches deep, that contain less than 250 square feet in area, and contain less than 2,250 gallons in volume;
- g. Decorative garden-type water type fountains;
- h. Signs – balloon type;
- i. Signs – painted wall type;
- j. Signs – stick on letter type;
- k. Buildings and structures specifically regulated and preempted by the Federal Government
- l. Temporary buildings or sheds used exclusively for construction purposes
- m. Mobile homes used as temporary offices, except that the provisions of the Florida Building Code relating to accessibility by persons with disabilities shall apply to such mobile homes.
- n. Paving and drainage

The Building Director shall have the authority to require a ZIP review for other buildings, structures, improvements, and installations that are newly created or come about by changes in the state or local building codes.

2. BUILDING PERMIT EXEMPTIONS NOT REQUIRING A ZONING IMPROVEMENT PERMIT (ZIP):

The following construction improvements do not require a building permit by the Florida Building Code, or a Zoning Improvements Permit (ZIP). However, other regulating agencies may require a permit.

- o. Surfacing of floors or slabs with carpet, tile, brick, wood, Chattahoochee.

- p. Kitchen cabinets, vanities or paneling installation inside residential units. Any associated plumbing and electrical work may require a permit.
- q. Playground equipment (swings, slides, monkey bars, basketball hoops, doghouses and pump covers) for residential use. All equipment
- r. Excavation of swales and drainage holding areas above the water table and in compliance with the Department of Environmental Resources Management (DERM) regulations.
- s. Ironwork for decorative purposes only (security bars and doors and railings require a permit).
- t. Interior or exterior painting and roof painting (water tight coatings require a permit).

3. MECHANICAL EXEMPTIONS RESIDENTIAL & COMMERCIAL PROPERTIES:

The Florida Building Code Section 104.1 establishes the following permit exemptions for mechanical work:

- u. Any portable heating appliance.
- v. Any portable ventilation equipment.
- w. Any portable cooling unit.
- x. Any steam, hot or chilled water piping within any heating or cooling equipment regulated by this section.
- y. Replacement of any part which does not alter its approval or make it unsafe.
- z. Any portable evaporative cooler.
- aa. Any self-contained refrigeration system containing 10lbs. (4.54 kg.) or less of refrigerant and actuated by motors of 1 horsepower (746 W) or less.
- bb. The installation, replacement, removal, or metering of any load management control device.

13. TECHNOLOGY AND TRAINING FEE

A technology and training fee of 15% of the total Building permit fee shall be assessed to each permit to enhance the City's ability to provide state-of-the-art technology to its Building Department customers.

14. REVISIONS

A fee of \$72.20 per trade per hour for a minimum of one (1) hour will be applied for revisions.

15. CERTIFICATES OF OCCUPANCY

Single Family Residence, Townhouse, Duplex (each unit)	\$	63.00
Apartments, Hotels, Multiple Family Uses		
a. 2 to 50 Units	\$	105.00
b. 51 to 100 Units	\$	160.00
c. 101 and up Units	\$	210.00
Commercial /Industrial		
Per sq. ft. of Business Area	\$	0.06
Minimum Fee	\$	175.00
Maximum Fee	\$	2,000.00

- a. Occupancy without CO (In Violation)
\$ 500.00 fee plus double CO fee
- b. Temporary Certificate of Occupancy
\$ 50% of final CO fee for 90-day extensions per period. 100% final CO fee

16. EFFECTIVE DATE

This fee schedule shall be effective March 1, 2008.

17. AMMENDMENTS TO BUILDING PERMIT FEE SCHEDULE

All building permits fees shall be increased by 5% annually effective October 1 of each fiscal year.

B. Building Permit Fees

1. "UP-FRONT" PROCESSING FEE (non-refundable)

When the building permit application is received, the applicant shall pay an "Up-Front" processing fee equal to thirty percent (30%) of the permit fee.

2. MINIMUM FEE FOR BUILDING PERMITS

The minimum fee for all building permits is \$72.20 for residential construction and \$200 for commercial construction and is applicable to all items in this section except as otherwise specified.

3. NEW BUILDINGS AND/OR ADDITIONS – RESIDENTIAL

New Single Family Residence and Duplex includes permit fees for all trades

0 – 300 S/F	\$ 489.00
301 – 650 S/F	\$ 610.00
651 – or above	\$ 0.97/SF

**4. ALTERATIONS/REPAIRS – RESIDENTIAL
(per \$1.00 of construction value)**

Single Family Residence and Duplex	\$.055
Minimum Fee	\$ 72.20
Maximum Fee	\$ 1,500.00
Shade Houses per 100 S/F or fractional part of floor area	\$ 0.36

5. TENTS

Electrical and plumbing separate	\$ 185.00
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6. NEW CONSTRUCTION/ADDITIONS - COMMERCIAL \$ 1.55/SF

7. ALTERATION AND/OR REPAIRS – COMMERCIAL

Per \$1.00 of construction value	\$.124
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If square footage is provided, the construction value will be based on a cost of \$113/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.

8. SLAB AND DRIVEWAYS

Asphalt Driveway	\$	72.20
Pavers Driveway	\$	72.20
Cast Concrete Driveway	\$	72.20
Slabs only	\$	72.20
Approach only	\$	72.20
Sidewalk only	\$	72.20
Approach and Sidewalk	\$	133.30

9. ROOFING/RE-ROOFING

Minimum fee	\$	126.00
Roofing Flat/Shingle per S/F	\$	0.10
Roofing Tile and Metal Roof per S/F	\$	0.13
Lightweight Insulating Concrete Flat Fee	\$	115.50

10. FENCES AND/OR WALLS

Minimum	\$	111.10
0 – 500 linear ft.	\$	111.10
Each additional 500 linear ft. or fractional part thereof	\$	111.10
Masonry and/or Ornamental Iron each linear ft.	\$	1.25

11. SWIMMING POOLS, SPAS, AND HOT TUBS

Installation of swimming pool/spa – includes permit fees for all trades		
Pools, Spa, Deck, Hot tubs	\$	683.00

12. TEMPORARY PLATFORMS AND TEMPORARY BLEACHERS TO BE USED FOR PUBLIC ASSEMBLY

Per platform	\$	72.20
Per bleacher	\$	72.20

13. DEMOLITION OF BUILDINGS

For each structure	\$	310.00
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14. INSTALLATION OR REPLACEMENT OF WINDOWS OR DOORS, ORNAMENTAL IRON BARS/SAFETY BARS, SHUTTERS

	For the first installation, alteration or repair (except new construction)	\$	44.40
	Each additional installation	\$	5.00
15.	SCREEN ENCLOSURES, CANOPIES & AWNINGS		
	Screen enclosures	\$	210.00
	Detached canopies (each)	\$	210.00
	Awnings and Attached Canopies	\$	210.00
16.	TEMP. TRAILER (FOR CONSTRUCTION)		
	Tie Down Inspection Fee (This does not include installation of meter mounts and service equipment. Separate mechanical, plumbing and related electrical permits are required).	\$	262.75
17.	SIGN PERMIT FEES		
	Fee per sign	\$	210.00
	If applicable, electrical sign fee per sign	\$	210.00
18.	CHICKEE HUTS		
	Constructed by other than Miccosukee Tribe of Indians or Seminole Tribe of Florida <i>Fee plus electrical & plumbing when applicable</i>	\$	210.00
19.	GUTTERS	\$	72.20
20.	PARKING LOTS		
	Per lot or re-paving	\$	183.00
	Re-striping existing lot (Separate for electrical & plumbing if applicable)	\$	120.00
21.	FLAGPOLES		No Charge
C. Plumbing Permit Fees			
1.	MINIMUM PLUMBING OR GAS FEE PER PERMIT		
	Residential Minimum Fee	\$	72.20
	Commercial Minimum Fee	\$	200.00
	Except as otherwise specified		
2.	ALTERATIONS/REPAIRS - RESIDENTIAL		
	Single Family Residence and Duplex	\$.055
			Per \$1.00 of construction value
	Minimum Fee	\$	72.20

	Maximum Fee	\$ 1,500.00
3.	ALTERATIONS/REPAIRS - COMMERCIAL	
	Per \$1.00 of construction value	\$.002
	If square footage is provided, the construction value will be based on a cost of \$113/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.	
4.	SETTLING TANKS, GAS AND OIL INTERCEPTORS, AND GREASE TRAPS	
	(Including drain tile and relay for same Residential and Commercial)	\$ 72.20
5.	SEWER	
	Each building storm sewer and each building sewer where connection is made to a septic tank, or a collector line or to an existing sewer or to a city Sewer or soakage pit or to a building drain outside a building	\$ 72.20
	Sewer Capping/Demolition	\$ 72.20
6.	WATER PIPING	
	Irrigation system and underground sprinkler system for each zone	\$ 23.24
	Water service connection to a municipal or private water supply system (for each meter on each lot)	\$ 72.20
	Swimming Pool Heater Replacement or New Installation	\$ 72.20
	Swimming Pool Repair	\$ 72.20
	2" or less water service backflow assembly	\$ 83.30
	2 ½" or larger water service backflow assembly	\$ 166.65
	Solar water heater installation, equipment replacement or repair	\$ 166.65
	Replace Solar Panel or New Installation	\$ 166.65
7.	WELLS	
	Residential wells per well	\$ 72.20
	Commercial wells per well	\$ 111.10
8.	NATURAL GAS OR A LIQUEFIED PETROLEUM	
	For each meter (new or replacement)	\$ 8.24
	For each outlet (includes meter and regulator) (Commercial)	\$ 16.65
	For each appliance (Commercial) (does not include warm air heating units, but does include un-vented space)	\$ 16.65

	For major repairs to gas pipe where no fixture or appliance installation is involved per repair	\$	48.07
	Minimum	\$	72.20
	Underground L.P. gas tanks per group of tanks at a single location	\$	72.20
	Above ground L.P. gas tanks per group of tanks at a single location	\$	72.20
9.	WATER TREATMENT PLANTS, PUMPING STATIONS, SEWER TREATMENTS AND LIFT STATIONS		
	Water treatment plant (interior plant piping)	\$	288.43
	Sewage treatment plant (interior plant piping)	\$	205.74
	Lift station (interior station piping)	\$	329.78
	Sewage ejector	\$	96.15
10.	WATER AND GAS MAINS (ALL GROUPS)		
	Minimum fee	\$	111.10
	Each 10 feet or part thereof	\$	16.65
11.	STORM/SANITARY UTILITY/COLLECTOR LINES FOR BUILDING DRAIN LINES		
	Minimum fee	\$	111.10
	Each 10 feet or part thereof	\$	16.65
12.	MANHOLE OR CATCH BASIN		
	Minimum fee	\$	111.10
	Each manhole or catch basin	\$	27.75
13.	TEMPORARY TOILETS-WATERBORNE OR CHEMICAL		
	First temporary toilet	\$	72.20
	Renewal of temporary toilet – same charge as original permit	\$	72.20
	For each additional toilet	\$	16.65
14.	DENTAL VACUUM LINES		
	Each system	\$	138.90
15.	MEDICAL GAS		
	Minimum fee	\$	111.10
	Installation, per \$1000 of construction value	\$	16.65
	Solar Water Heater each installation	\$	137.40

D. Electrical Permit Fees

1. MINIMUM ELECTRICAL PERMIT FEE INCLUDING REPAIR WORK PER PERMIT		
Residential Minimum Fee	\$	72.20
Commercial Minimum Fee	\$	200.00
Except as otherwise specified		
2. ALTERATIONS/REPAIRS - RESIDENTIAL		
Single Family Residence and Duplex	\$.055
	Per \$1.00 of construction value	
Minimum Fee	\$	72.20
Maximum Fee	\$	1,500.00
3. ALTERATIONS/REPAIRS - COMMERCIAL		
Per \$1.00 of construction value	\$.002
If square footage is provided, the construction value will be based on a cost of \$1.13/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.		
4. PERMANENT SERVICE TO BUILDING		
(This fee shall be charged for total amperage of service) For each 100 amp or fractional part	\$	8.90
5. TEMPORARY SERVICE FOR CONSTRUCTION		
Per service	\$	72.20
6. CONSTRUCTION FIELD OFFICE SERVICE		
Per service	\$	137.39
Service or Panel Repair	\$	72.20
Reconnect Meter	\$	72.20
Agricultural Service	\$	82.44
Mobile Home or RV Service	\$	82.44
Free Standing Service	\$	82.44
7. FEEDERS		
(Include feeders to panels, M.C.C switchboards, elevators, etc.)		
Each Feeder	\$	22.25

	Generators, Automatic Transfer Switches Per 10 KW	\$	11.15
8.	TEMPORARY SERVICE TEST		
	Equipment and service (30 day limit) per service	\$	123.66
	Elevator (180 day limit) per elevator	\$	136.65
	Free Standing Service - New meter and service (requires processing) Per service Includes lift stations, sprinkler systems, street lighting, parking lots, etc. that require new service with separate meter.	\$	123.66
9.	FIRE DETECTION SYSTEM:		
	Includes fire alarm system, halon, etc. Does not include single 110 volt residential detectors.	\$	171.24
	Minimum	\$	72.20
	Repairs and additions to existing systems per system/floor	\$	82.44
10.	BURGLAR ALARM SYSTEM		
	Complete system	\$	144.40
	Repair per system	\$	72.20
11.	INTERCOM SYSTEM		
	Each new system	\$	123.66
12.	ENERGY MANAGEMENT SYSTEM		
	Per floor	\$	144.26
	Repair per floor	\$	82.44
13.	CLOSED CIRCUIT TV		
	Per system	\$	123.66
14.	VACUUM SYSTEM		
	Per system	\$	72.20
15.	SECURITY SYSTEM (card reader)		
	Per system	\$	123.66
16.	TEMPORARY WORK ON CIRCUSES, CARNIVALS, FAIRS, CHRISTMAS TREE LOTS, FIREWORKS, TENTS, ETC.		
	Per ride or structure	\$	68.70
17.	GROUND WIRE FOR SCREEN BONDING		

	Per installation	\$	82.44
18.	CONDUIT		
	Duct bank- Per Linear Foot (residential/commercial)	\$	2.48
19.	SOLAR PHOTOVOLTAIC SYSTEM		
	Per system	\$	123.00
20.	PHONE & DATA SYSTEM		
	Per system	\$	123.00
21.	SMART HOUSE SYSTEM		
	Per system	\$	123.00

E. Mechanical Permit Fees

1.	MINIMUM MECHANICAL PERMIT FEE		
	Residential Minimum Fee	\$	72.20
	Commercial Minimum Fee	\$	200.00
	Except as otherwise specified		
2.	ALTERATIONS/REPAIRS - RESIDENTIAL		
	Single Family Residence and Duplex	\$.055
			Per \$1.00 of construction value
	Minimum Fee	\$	72.20
	Maximum Fee	\$	1,500.00
3.	ALTERATIONS/REPAIRS - COMMERCIAL		
	Per \$1.00 of construction value	\$.002
	If square footage is provided, the construction value will be based on a cost of \$1.13/SF or the value provided by the permit applicant, whichever is higher. If no square footage is provided, the construction value will be based on the value provided by the permit applicant.		
4.	A/C & REFRIGERATION INCLUDING REPLACEMENT, RELOCATION OF EQUIPMENT, & NEW INSTALLATION (WITHOUT MASTER PERMIT)		
	TONS each	\$	21.00
	KW each	\$	4.20
	Drains each	\$	6.30
5.	STORAGE TANKS FOR FLAMMABLE LIQUIDS		

	Per tank	\$ 205.74
6.	FURNACE & HEATING EQUIPMENT, INCLUDING COMMERCIAL DRYERS, OVENS & OTHER FIRED OBJECTS NOT ELSEWHERE CLASSIFIED. (WITHOUT MASTER PERMIT)	
	KW each	\$ 4.20
7.	INTERNAL COMBUSTION ENGINES	
	Stationary – each	\$ 102.87
8.	COMMERCIAL KITCHEN HOODS	
	Each	\$ 166.65
9.	OTHER FEES:	
	Fire chemical halon and spray booths for each system	\$ 191.55
	Insulation, pneumatic tube, conveyor systems, pressure and process piping, sheet metal or fiberglass air conditioning ducts, cooling towers, Mechanical ventilation	\$ 111.10
	For each \$1,000 or fractional part of contract cost	\$ 15.80
10.	BOILERS AND PRESSURE VESSELS	
	The following fees apply to each boiler to be installed:	
	Boilers less than 837 MBTU – each	\$ 105.00
	Boilers 837 MBTU to 6695 MBTU – each	\$ 157.65
	Boilers 6695 MBTU and up – each	\$ 226.00
	Steam driven prime movers – each	\$ 105.00
	Steam actuated machinery – each	\$ 105.00
	Unfired pressure vessels (operating at pressures in excess of 60 PSI and having volume of more than 5 cu. ft.) each pressure vessel	\$ 105.00
11.	FEES FOR PERIODIC RE-INSPECTIONS	
	Steam boilers (annual) - each	\$ 105.00
	Hot water boilers (annual) – each	\$ 105.00
	Unfired pressure vessels (annual) – each	\$ 105.00
	Miniature boilers (annual) – each	\$ 105.00
	Certificate of inspection (where inspected by insurance company) – each	\$ 105.00
	Shop inspection of boiler or pressure vessels per completed vessels	\$ 105.00

F. Copies of Departmental Records

Plan reproductions from microfilm – per sheet	\$	5.00
Reproduced records – per page	\$	0.15
Double sided copies – per page	\$	0.25
Certified copies – per page	\$	1.00
Notary public service – per document (City business)	\$	1.00
Notary public service – per document (Non-City business)	\$	5.00

G. Forty-Year Re-Certification Program Fees

There shall be a three hundred dollar (\$300.00) fee per building, for every Forty Year Building re-certification program application and each preceding Ten Year re-certification application as required under the Miami-Dade County Code Chapter 8.

There shall be a fifty dollar (\$50.00) extension fee for every application for subsequent Ten Year re-certification program applications.

H. Structural Glazing Systems Re-Certification Fees

There shall be a two hundred and eighty three dollars and forty six cents (\$283.46) fee for the initial application for structural glazing Re-certification and each subsequent application under the Miami-Dade County Code Chapter 8.

I. Annual Facility Permits Fees

In accordance with provisions of the Florida Building Code and the Miami-Dade County Code Chapter 10, each firm or organization in the City of Miami Gardens which performs its own maintenance work with certified maintenance personnel in Factory-Industrial (Group F) Facilities, as well as helpers there under, may pay to City of Miami Gardens an annual Master and Subsidiary Facility Permit (Premise Permit) - fee in lieu of other fees for maintenance work. Such fee shall be paid to the Building Department and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this sub-section.

Master Facility Permit Fee (multiply number of employees by fee)	\$	57.25
Minimum Master Facility Permit fee	\$	1,081.94
Subsidiary Facility Permit Fee (multiply number of employees by fee)	\$	57.25
Minimum Subsidiary Facility Permit fee	\$	303.40

Prior to each Facility Permit's expiration, the holder will be sent a renewal notice to continue the Premise Permit for the next renewal period. The fee will be the same as the original Fee. No allowance shall be made for late renewal fees or part year renewal fees.

J. Soil Improvement/Land Clearing Permit Fees

Soil improvement permits are used to clear, de-muck and fill undeveloped land.

Residential - per lot	\$	150.00
Commercial - per acre	\$	1,000.00

K. Schedule of civil penalties.

The following table shows the sections of this Code, as they may be amended from time to time, which may be enforced pursuant to the provisions of this chapter; and the dollar amount of civil penalty for the violation of these sections as they may be amended.

The "descriptions of violations" below are for informational purposes only and are not meant to limit or define the nature of the violations or the subject matter of the listed Code sections, except to the extent that different types of violations of the same Code section may carry different civil penalties. For each Code section listed in the schedule of civil penalties, the entirety of that section may be enforced by the mechanism provided in this Chapter 8CC, regardless of whether all activities proscribed or required within that particular section are described in the "Description of Violation" column. To determine the exact nature of any activity proscribed or required by this Code, the relevant Code section must be examined.

See Schedule next page:

8-1	Building Code violations: Violations inure to the state minimum building code in effect in the permitting jurisdiction on the date of the application and governs the permitted work for the life of the permit and any extension granted to the permit Note: Sections relating to Florida Building Code will have the year of the edition and a "FBC" prefix. Sections relating to the Florida Building Code, Residential Volume, with the exception of administrative issues, will have the year of the edition and a "FBCR" prefix.	
8-1	2001 FBC § 104: Failure of owner-builder or contractor to obtain permit	500.00
8-1	2001 FBC § 105.5: Failure to display permit card	100.00
8-1	2001 FBC § 105.6: Failure to obtain required inspection	500.00
8-1	2001 FBC § 106.1: Failure to obtain required Certificate of Occupancy ("CO") prior to use or occupancy or before a temporary CO expires	500.00
8-1	2001 FBC § 106.2: Failure to obtain required Certificate of Completion ("CC") prior to use or occupancy	500.00
8-1	2001 FBC § 106.3: Unlawfully connecting utility service	500.00
8-1	2001 FBC Chapter 11: Failure to provide required handicapped accessibility	500.00
8-1	2001 FBC § 1817.1: Failure to properly guard and protect an excavation	500.00
8-1	2001 FBC § 1817.1: Failure to properly underpin or protect a footing or foundation against settlement caused by an excavation	1,000.00
8-1	2001 FBC § 1817.2: Unlawfully making an excavation which endangers adjoining property or buildings or is a menace to public health or safety	1,000.00
8-1	2004 FBC § 105.1: Failure of owner-builder or contractor to obtain a permit	\$500.00
8-1	2004 FBC § 105.7: Failure to maintain the building permit or copy on the site of work until completion of the project	\$100.00
8-1	2004 FBC § 109.3: Failure to obtain required inspection	\$500.00
8-1	2004 FBC § 110.1: Failure to obtain required Certificate of Occupancy ("CO") prior to use or occupancy or before a temporary CO expires	\$500.00
8-1	2004 FBC § 110.2: Failure to obtain required Certificate of Completion ("CC") prior to use or occupancy	\$500.00
8-1	2004 FBC § 111.1: Unlawfully connecting utility service	\$500.00
8-1	2004 FBC § 114.3: Failure to comply with a lawful stop work order	\$500.00
8-1	2004 FBC § 1817.1: Failure to properly guard and protect an excavation	500.00
8-1	2004 FBC § 1817.1: Failure to properly underpin or protect a footing or foundation against settlement caused by an excavation	1,000.00
8-1	2004 FBC § 1817.2: Unlawfully making an excavation which endangers adjoining property or buildings or is a menace to public health or safety	1,000.00
8-1	2004 FBC Chapter 11 Failure to provide required handicapped accessibility	\$500.00
8-1	2004 FBCR § 4404.1.1: Failure to properly guard an excavation	\$500.00
8-1	2004 FBCR § 4404.1.1: Failure to properly underpin or protect a footing or foundation against settlement caused by an excavation	\$1,000.00
8-1	2004 FBCR § 4404.1.2: Unlawfully making an excavation which endangers	\$1,000.00

	adjoining property or buildings or is a menace to public health or safety	
8-11(a)	Failure to maintain a building or structure in a safe condition; failure to maintain devices or safeguards in good working order	500.00
8-11(c)	Failure to obtain a certificate of inspection prior to placing in operation or continuing in operation any boiler or pressure vessel	1,000.00
8-11(c)(5)	Failure to post required certificate of inspection for a boiler or pressure vessel	500.00
8-11(f)(iv)(1)	Failure of the owner of a 40 year old building to furnish required written report to the Building Official	500.00
8-11(f)(iv)(5)	Failure of the owner of a 40 year old building to complete required repairs or modifications	500.00
8-14	Failure to remove debris, equipment, materials or sheds	200.00
8-16	Failure to secure buildings and equipment	500.00
8-21.1(c) SFBC 201.1(c)	§ Failure of property owner or permit holder to allow entry, South Florida Building Code § 201.1.b.1.	500.00
8-21.1(d) SFBC 201.1(d)	§ Failure to comply with lawful stop work order, South Florida Building Code, §§ 201e.1., 201.3.e.	500.00

Development Services Technology Surcharge

Revenue Description

Revenue comes from a 15% local surcharge on all permits and fees collected in the Development Services Fund except impact fees.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund
 15-00-00-345-200-00

Use of Revenue

Development Services Fund. Funds are to used for the addition and improvement of technology used by the fund.

Method/Frequency of Payment

Concurrent with all other fees paid.

Basis for Budget Estimate

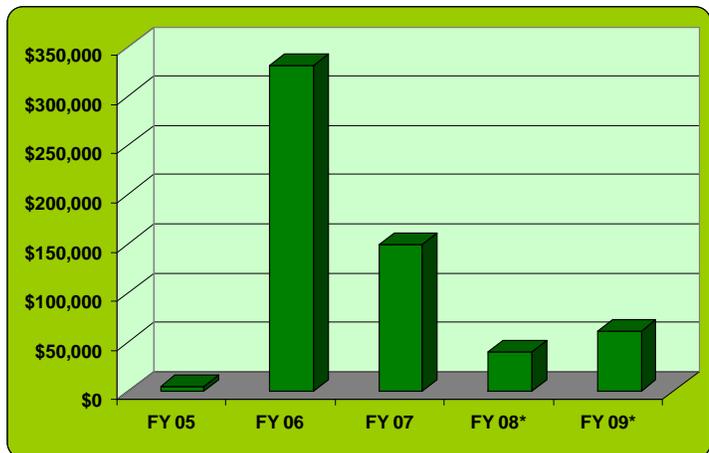
Estimate for the budget is based on a percentage of the permit fee estimate.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$4,446	
FY 07	\$331,495	7356.0%
FY 08	\$148,696	-55.1%
FY 09*	\$40,000	-73.1%
FY 10*	\$61,000	52.5%

* Estimated

History of Technology Surcharge Revenue to the Development Services Fund



Discussion

This fee was originally imposed when the City assumed the operation of the Planning, Zoning and Building departments because of our lack of revenue history. Staff was concerned that sufficient funds to operate would not be generated by the normal permit fees. The fee has been renewed each year in order to provide sufficient revenue to run the Fund's activities. In FY-08, the fee was designated as a technology fee to help the City recover and expand technology-related expenses.

The wide variation in revenue is due largely to the inaccurate coding of revenue during the City's early days before full automation of the revenue system.

Form the graph above, the effects on revenue of the economic slowdown is obvious.

BCCO

Revenue Description

Revenue comes from a mandated Miami-Dade County charge on all building permits to assist in the funding the Miami-Dade County Building Contractor Compliance Board (BCCO). The BCCO is a regulatory agency for all building trade contractors and public building inspectors/officials in Miami-Dade County. This revenue is subsequently transferred to the County.

Legal Basis for Revenue

Florida Statutes §166.231
 Miami-Dade County Code, Chapter 8.12 (d)-(g)
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund
 15-00-00-345-210-00

Use of Revenue

Development Services Fund. Restricted.

Method/Frequency of Payment

The BCCO surcharge is paid by developers concurrent with the payment of all building permit fees.

Basis for Budget Estimate

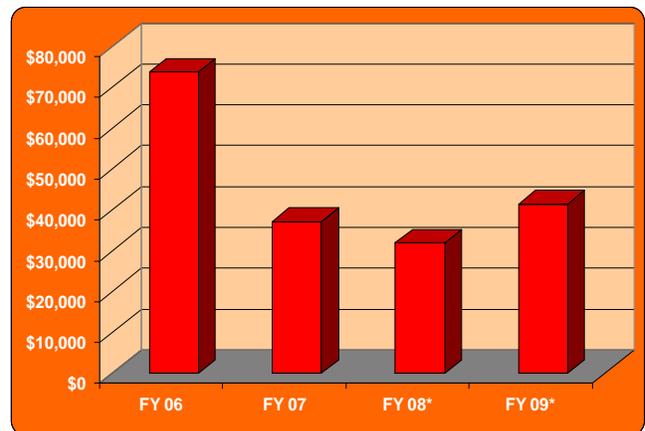
Estimate for the budget is based on a percentage of all building permit fee estimates as established in the budget.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$73,709	
FY 08	\$37,188	-49.5%
FY 09*	\$32,000	-14.0%
FY 10*	\$41,462	29.6%

* Estimated

History of BCCO Revenue to the Development Services Fund



Discussion

This fee is essentially a pass-through to Miami-Dade County for its building code compliance activities. This has remained fairly steady over the past three years. This is not a true revenue as the City is operating only as a collection agency for Miami-Dade County and must forward all fees collected to them.



Grants and Donations

Revenue Description

Periodically, the City is awarded grants from other governmental agencies or private organizations. These grants are usually specific to a particular activity. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded. With the creation of the Capital Improvement Fund, most grants that were previously received in the Development Services Fund are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund
 15-00-00-389-200-00 (Federal)
 15-00-00-389-300-00 (State)
 15-00-00-389-400-00 (Other)

FY-10: None.

Use of Revenue

Development Services Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

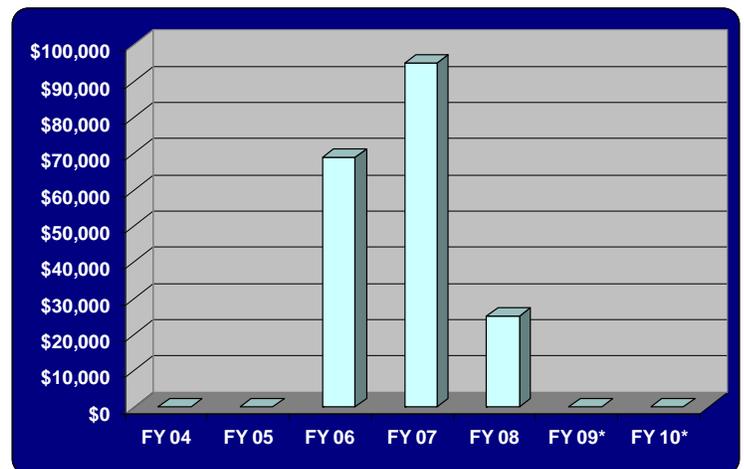
Estimate for the budget is based on approved grant awards.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$0	n/a
FY 05	\$0	n/a
FY 06	\$69,000	n/a
FY 07	\$94,960	37.6%
FY 08	\$25,000	-73.7%
FY 09*	\$0	-100.0%
FY 10*	\$0	0.0%

* Estimated

History of Grants and Donations Revenue to the Development Services Fund



Discussion

Generally speaking, grants for the Development Service Fund are received by the CIP Fund. Only operating-type grants are still accounted for in this Fund.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash. Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund

15-00-00-361-100-00

Use of Revenue

Development Services Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

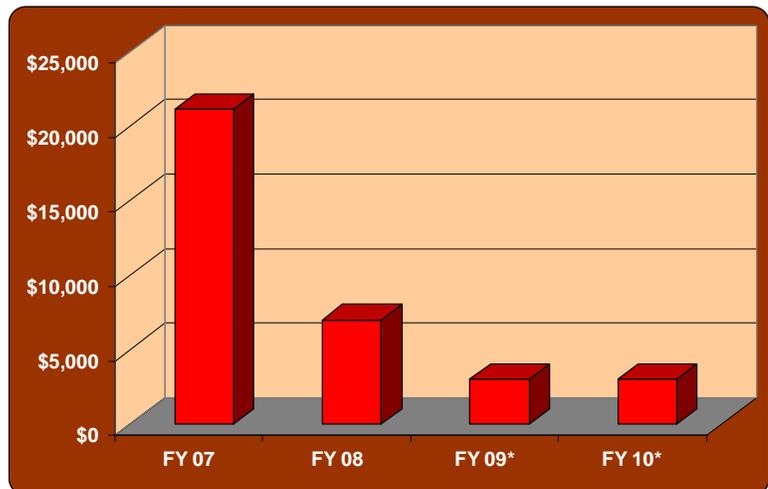
Budget estimate is based on historical receipts, trend analysis and anticipated cash available for deposit.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$21,128	
FY 08	\$7,000	-66.9%
FY 09*	\$3,000	-57.1%
FY 10*	\$3,000	0.0%

* Estimated

History of Earned Interest Income Revenue to the Development Services Fund



Discussion

From FY-04 through FY-06, the City received interest on its idle cash and that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash. The decrease in FY-08 and FY-09 are due to the decline of the fund balance.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Development Services Fund
 15-00-00-389-900-00

Use of Revenue

Development Services Fund. Unrestricted.

Method/Frequency of Payment

N/a. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit.

Collection History

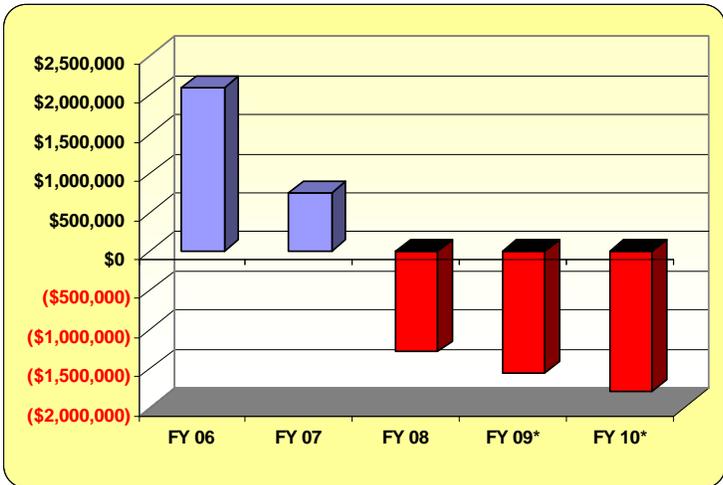
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$2,095,620	
FY 07	\$749,489	n/a
FY 08	(\$1,288,165)	n/a
FY 09*	(\$1,557,123)	n/a
FY 10*	(\$1,795,130)	n/a

* Est. for FY-09 & FY-10.

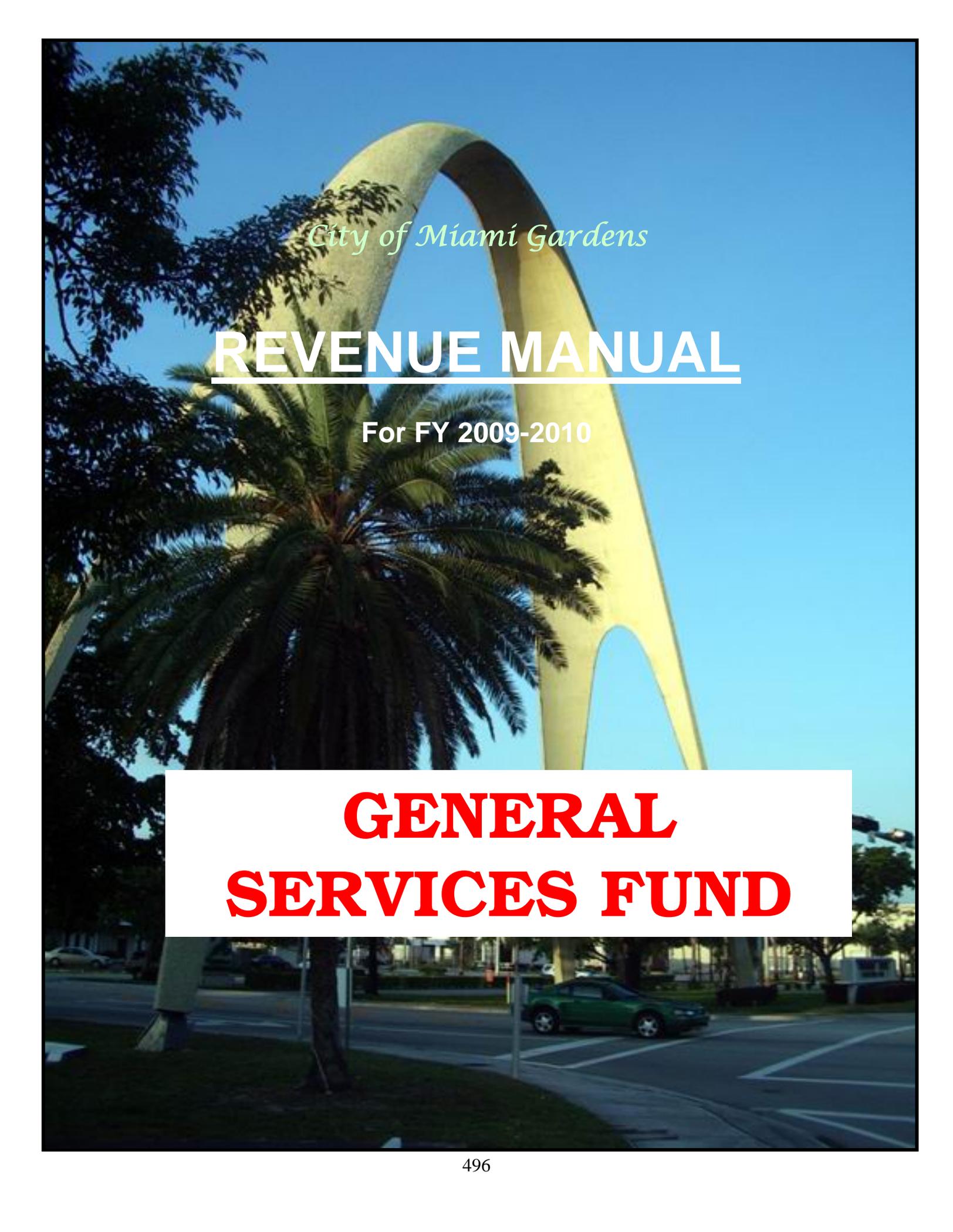
Discussion

Each year, the City budgets its entire fund balance in all of its operating funds. In the first year of the Development Services Fund, the fund balance reserve grew substantially due to the hot development scene; however, as a result of economic turndown, the reserve has been depleted and a subsidy has been required to balance the budget. As is clearly seen, FY-10 promises more of the same. In

History of Budgeted Fund Balance Reserve in the Development Services Fund



order to balance the budget, \$1.7 million had to be transferred from the General Fund as a subsidy. To date, \$4,640,418 has been transferred from the General Fund to the Development Fund. These funds will be paid back when conditions improve.



City of Miami Gardens

REVENUE MANUAL

For FY 2009-2010

GENERAL SERVICES FUND

General Services Fund Overhead Charges

Revenue Description

As part of the City's internal charge system, the General Services Fund assesses a fee against the other operating Funds for the services it provides to those Funds.

These services include such functions such as their proportionate share of the costs of the purchasing office, the Information Technology Department, Fleet Management Division and City Hall Facilities, including certain citywide expenditures such as liability insurance. It also covers expenses related to the purchase of vehicles and major equipment.

Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter - Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Services Fund

55-00-00-341-210-01 (General Fund)

55-00-00-341-220-10 (Transportation Fund)

55-00-00-341-230-15 (Development Services Fund)

55-00-00-341-240-11 (Stormwater Fund)

55-00-00-341-250-14 (CDBG Fund)

55-00-00-341-260-30 (CIP Fund)

Use of Revenue

General Services Fund. Unrestricted.

Method/Frequency of Payment

The City's Finance Department transfers 1/12 of the total each month from each respective operating fund to the General Services Fund.

Basis for Budget Estimate

Estimate for the budget is based on a formula which varies for each covered service. These are as follows:

Allocation Factors

Purchasing	# Purchasing Orders Issue Prior Year
IT	# Technology Units (Phones, Computers, Peripherals)
Fleet	# Vehicles and Major Equipment
City Hall	Square Footage of use of City Hall
Insurance	Actual allocated cost based on Employee Category

Collection History

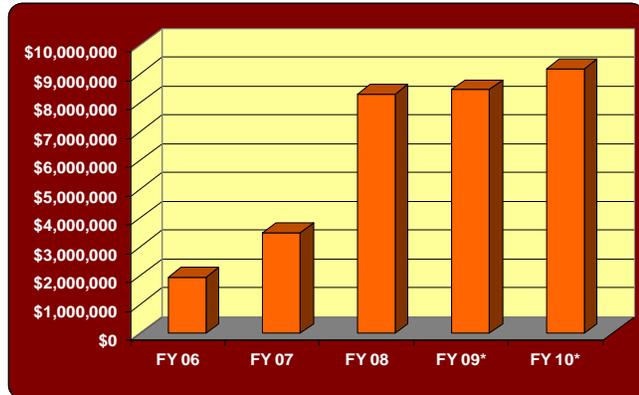
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$1,940,310	
FY 07	\$3,495,199	80.1%
FY 08	\$8,298,129	137.4%
FY 09*	\$8,454,166	1.9%
FY 10*	\$9,176,325	8.5%

* Estimated

Discussion

The internal chargeback or cost allocation system was developed in order to ensure that all Funds paid their fair share of overhead costs. In this way, a more accurate financial picture of the Fund's operation can be portrayed. Changes in the collected levels generally reflect an increasing sophistication of the formula and the inclusion of additional components. In addition, the continued rapid growth in the City's organization since incorporation exaggerates the trend. This should level out in future years as the police department should be the last major expansion of service for the foreseeable future.

History of Overhead Charge Revenue in the General Services Fund



Bonds and Capital Lease Proceeds

Revenue Description

Periodically, the City issue debt in order to finance its vehicle and major equipment purchase. Generally the proceeds of these debt issues are placed in the General Services Fund which in turn, purchases the vehicles and equipment for the using departments. In the subsequent years following the issue (or capital lease), the repayment or debt services, is budgeted in the General Services Fund.

This revenue item reflects the direct proceeds from such bond issue or capital lease-purchases, whether issued in during the year or carried over from prior years as unspent proceeds.

Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

General Services Fund
55-00-00-384-100-00

Use of Revenue

General Services Fund. Purchase vehicles and equipment and pay Debt Service.

Method or Frequency of Payment

The City's Finance Department transfers total prior to the debt service payment date.

Basis for Budget Estimate

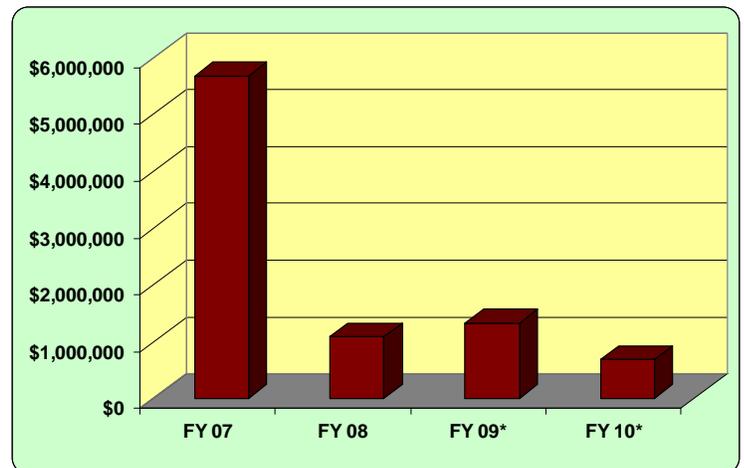
Estimate for the budget is based on actual debt service schedule and the police department's prorated share of the total debt service.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$5,675,000	n/a
FY 08	\$1,079,010	-81.0%
FY 09*	\$1,322,000	22.5%
FY 10*	\$678,000	-48.7%

* Estimated

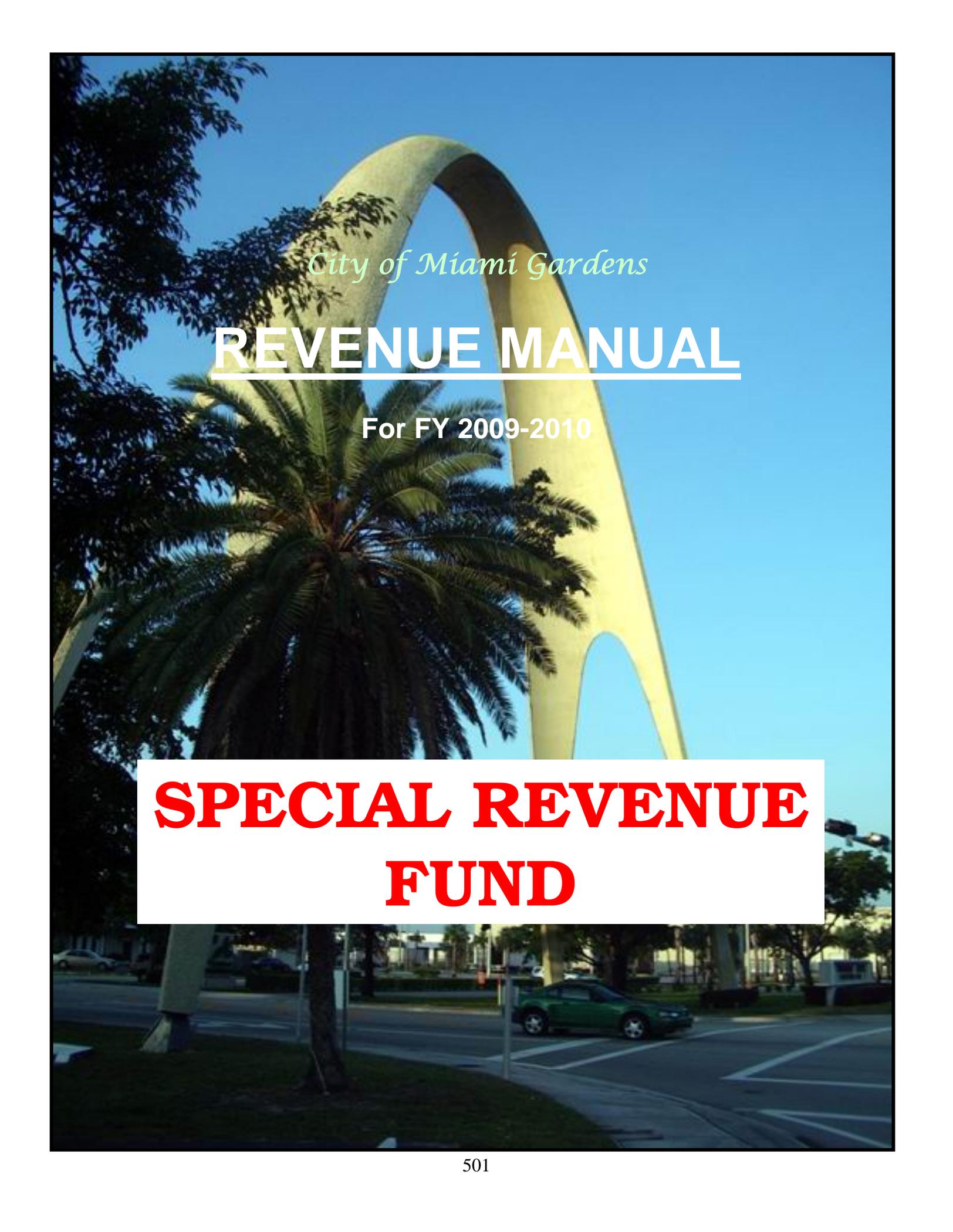
History of Bond Proceeds Available in the General Services Fund



Discussion

Generally, the City uses short-term debt (5 years) to finance the purchase of its vehicles and major equipment. This allows the City to evenly spread out the impact of major capital items so as to not distort the revenue or expenditure needs in any particular year. The City issued a \$2.5 million revenue bond in FY-05 for vehicles. This issue is a five year loan whose debt service is budgeted in the General Service Fund. Departments that received vehicles from that issue, budget a transfer to the General Services Fund equal to one-fifth of their total plus interest based on the interest paid on the bonds.

In FY-09, the City received \$2 million in funding for a 5-year capital lease-purchase financing, part of which is for police and the balance is for the other operating department's needs.



City of Miami Gardens

REVENUE MANUAL

For FY 2009-2010

SPECIAL REVENUE FUND

Impact Fees

Revenue Description

Impact fees are charged on new land development and also on the expansion, replacement or change of use of existing land uses and are designed to capture a portion of the cost of providing the capital infrastructure needed to integrate the development into the existing community. They can only be used for new services or capital expenditures designed to serve this new population or business.

The City of Miami Gardens, through Miami-Dade County, levies several impact fees. These include impact fees for Law Enforcement, Parks Open Space and Parks Improvements. Also included is a General Administration Fee that is assessed as part of the fees.

- Law enforcement impact fees are imposed upon all land uses that create an impact on law enforcement services. This includes Commercial, Industrial and Residential.
- Parks and recreation Open Space impact fees are imposed upon all land uses that create an impact on City parks.
- Parks and recreation Improvement impact fees are imposed upon all land uses that create an impact on City parks.

In addition to the above impact fees, Miami-Dade County levies impact fees on development within the City including Road and School impact fees.

Legal Basis for Revenue

Article VIII, Section 1(g), Florida Constitution
Florida Statutes §125.01, §163.3161, §236.24(1), §380.06
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Funds collected from impact fees cannot be used to replace existing capital facilities or to fund existing deficiencies, but only to provide for new capital facilities, which are necessitated by new development.

Prior to the imposition of impact fees, the local government must conduct a study to establish the costs to be recovered through the fees. Miami-Dade County conducted these studies for the City of Miami Gardens when this area was unincorporated.

Fund/Account Number

Special Revenue Fund
16-00-00-363-210-00 (General Administration Fee)
16-00-00-363-220-00 (Police Impact Fee)
16-00-00-363-270-00 (Parks Improvement Impact Fee)
16-00-00-363-271-00 (Parks Open Space Impact Fee)

Use of Revenue

Special Revenue Fund. Restricted to the purpose for which it was received per the above.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on history of fee collections, trend analysis and adjusted by anticipated new construction for the coming year.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$734,480	
FY 06	\$252,236	-65.7%
FY 07	\$365,928	45.1%
FY 08	\$77,100	-78.9%
FY 09*	\$61,935	-19.7%
FY 10*	\$62,100	0.3%

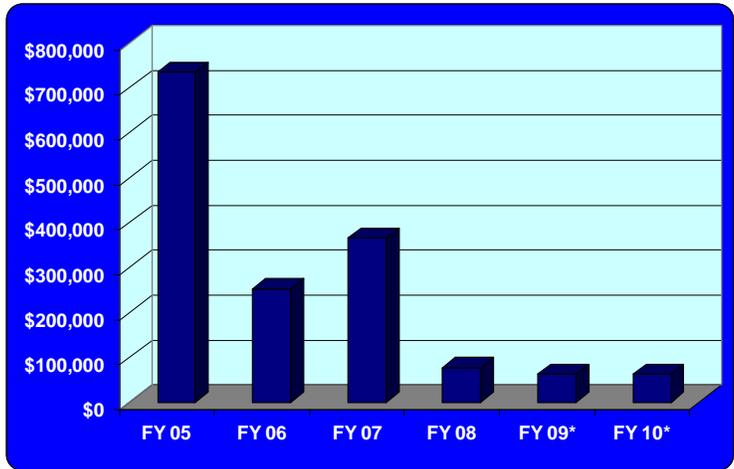
* Estimated

Discussion

Impact fee collection varies with the construction economy. The City began collection of its own impact fees in FY-05. Also in FY-05, Miami-Dade County remitted prior year collections to the City (FY-03 to FY05). That accounts for the extraordinary collection amount in that year.

FY-07 reflects the height of the construction boom in South Florida with the downturn in overall construction activity reflected in the FY-08 thru FY-10 figures.

History of Impact Fee Revenue to the Special Revenue Fund



Law Enforcement Training Trust Fund (L.E.T.T. F.)

Revenue Description

The distribution of traffic fines is regulated by Florida Statute 318.18 and 318.21. These laws clearly describe where certain portions of a traffic fine are to be distributed. For instance, a set amount goes to the Child Welfare Trust Fund (\$1.00) and the Juvenile Justice Trust Fund (\$1.00). Other distributions are by percentage: 20.6% to the State's General Fund, 7.2% to the Emergency Medical Services fund, 8.2% to the Brain & Spinal Cord fund, etc.

When a citation is issued within a municipality, the statutes allocate 50.8% of the fine to the City's General Fund (Florida Statutes §318.21(2)(g)(2)). An additional \$2.00 per ticket is designated to be used for law enforcement training purposes. The City has established a Law Enforcement Training Trust Fund (L.E.T.T.F.) to receive these funds per Florida Statute §938.15 and §318.18(1)(d).

Legal Basis for Revenue

Florida Statutes §318.18(1)(d) and §938.15
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Municipalities and counties may assess an additional \$2.00 on each ticket to pay for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator, on a form provided by the State, for local funding.

Workshops, meetings, conferences, and conventions shall, on a form approved by the state for use by the employing agency, be individually approved by the employing agency's administrator prior to attendance. The form shall include, but not be limited to, a demonstration by the employing agency of the purpose of the workshop, meeting, conference, or convention; the direct relationship of the training to the officer's job; the direct benefits the officer and agency will receive; and all anticipated costs.

Fund/Account Number

Special Revenue Fund
16-00-00-359-006-00

Use of Revenue

Special Revenue Fund. Funds are restricted to the purpose for which they were received per the above.

Method/Frequency of Payment

The City receives its allocation monthly from the Miami-Dade County Clerk of Courts by check.

Basis for Budget Estimate

Estimate for the budget is based on history of fee collection and trend analysis.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$13,348	
FY 07	\$22,843	71.1%
FY 08	\$12,000	-47.5%
FY 09*	\$17,500	45.8%
FY 10*	\$20,500	17.1%

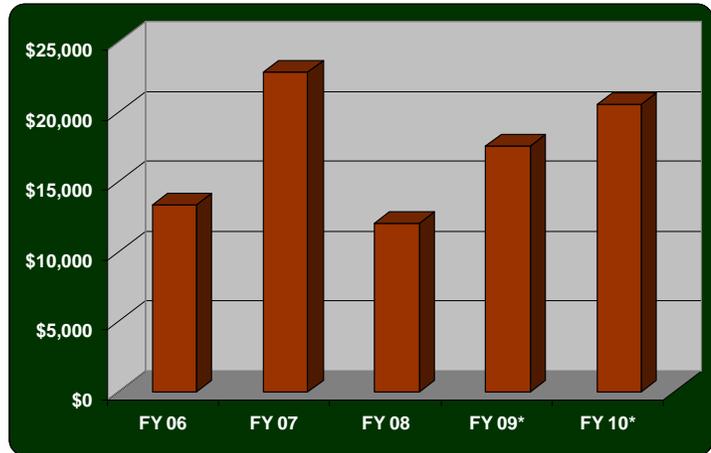
* Estimated

Discussion

The City receives these funds as part of each traffic ticket issued within the City's municipal boundaries. Thus far, the City has not spent any of these funds. With the start-up of our department in December 2007, we should begin using the funds in the future.

This revenue is based on traffic tickets issued, thus we expected and saw an increase after our police department was created in FY-09.

History of Law Enforcement Training Trust Fund Revenues (\$2 Funds) to the Special Revenue Fund



Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Special Revenue Fund

15-00-00-361-100-00

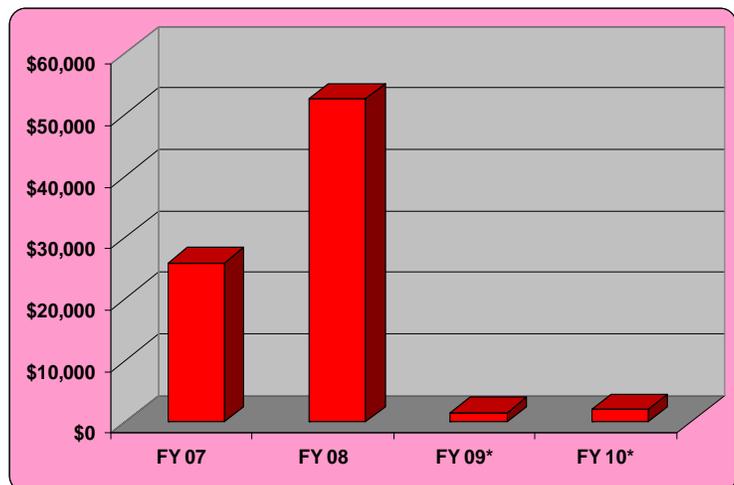
Use of Revenue

Special Revenue Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

History of Earned Interest Income Revenue to the Special Revenue Fund



Basis for Budget Estimate

Budget estimate is based on historical receipts, trend analysis and anticipated cash available.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$25,856	
FY 08	\$52,558	62.4%
FY 09*	\$1,535	9.5%
FY 10*	\$2,100	9.5%

* Estimated

Discussion

In FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash. The decrease in FY-09 and FY-10 is due to the collapse of interest rates and the use of a portion of the funds in the police and parks departments capital program.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Special Revenues Fund
 16-00-00-389-900-00

Use of Revenue

Special Revenue Fund. Restricted to the uses for which it was originally received.

Method/Frequency of Payment

N/a. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit.

Collection History

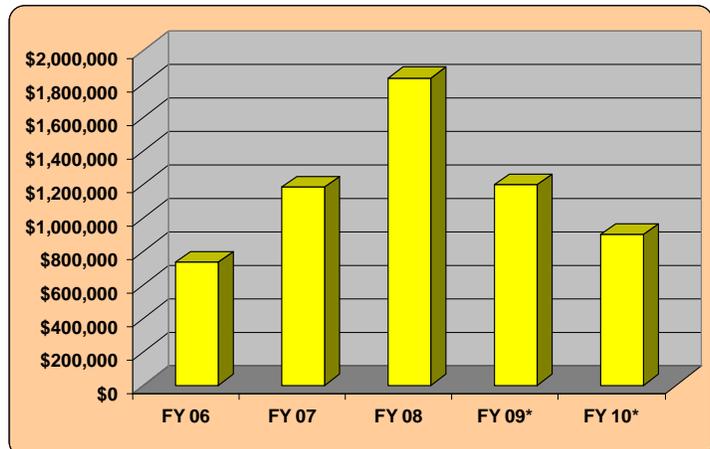
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$735,562	
FY 07	\$1,181,902	60.7%
FY 08	\$1,835,449	55.3%
FY 09*	\$1,196,833	-34.8%
FY 10*	\$900,000	-24.8%

* Estimated

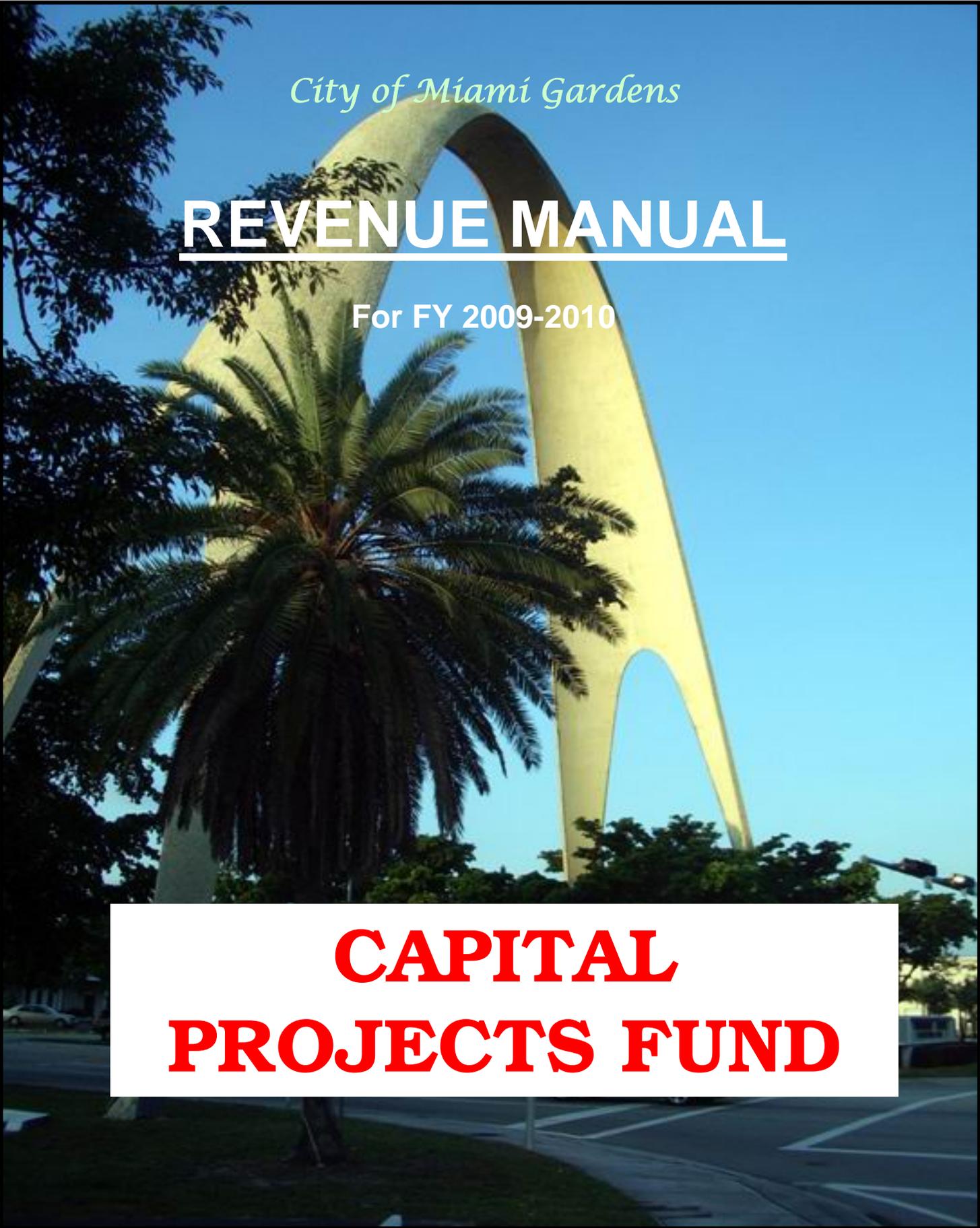
Discussion

Each year, the City budgets its entire fund balance in all of its operating funds, including the Special Revenue Fund. Most of the funds appropriated in this manner are from previously, unspent impact fees, though a small amount is from L.E.T.T.F. revenue. The City spent its first impact fees on police needs in FY-08; however, it is anticipated that our planned parks

History of Budgeted Fund Balance Reserve in the Special Revenue Fund



improvements will also eventually need these funds.



City of Miami Gardens

REVENUE MANUAL

For FY 2009-2010

CAPITAL PROJECTS FUND

Grants and Donations

Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but it is much more likely for the revenues to be received after completion of the activity for which the grant was awarded and paid on a reimbursement basis.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

CIP Fund

FY-10

30-00-00-341-201-00 (Urban Area Security Initiative Grant)
30-00-00-331-712-00 (DOT 441 Beautification, Phase II Grant)
30-00-00-334-717-00 (FDEP Industrial Stormwater Improvements Grant)
30-00-00-334-721-00 (FDOT Turnpike Beautification Grant)
30-00-00-334-720-00 (FDOT 183 Beautification Grant)
30-00-00-337-703-00 (CountySNPGrant)
30-00-00-337-712-00 (QNIP Misc. Parks Grant)
30-00-00-337-713-00 (County GO Park Bond Grant)
30-00-00-337-715-00 (County Budget Park Grant)
30-00-00-337-717-00 (NFL/Dolphins Field Grant)
30-00-00-337-718-00 (NW 7th Ave Reconstruction)
30-00-00-341 (ARRA Energy Grant)
30-00-00-336 (Park Impact Fees)
30-00-00-336 (Transfer from General Fund)

Use of Revenue

CIP Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$287,934	
FY 07	\$3,160,677	997.7%
FY 08	\$6,271,372	98.4%
FY 09*	\$16,736,870	166.9%
FY 10*	\$25,233,691	50.8%

* Estimate

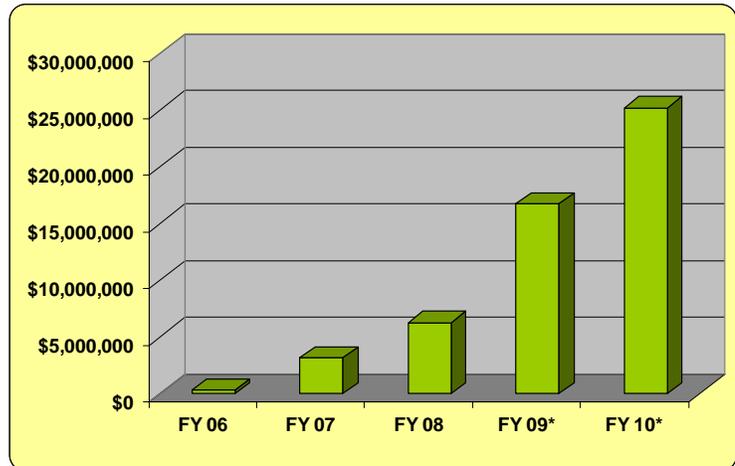
Discussion

Grants have comprised a major portion of the construction capital that the City has had available since its inception. Local, state and Federal grants has been received for a variety of activities including parks, roads, stormwater and beautification.

Until FY-06, such grants were accounted for in the appropriate operating fund; however, this tended to distort the finances of the fund, thus in FY-06 the Capital Project Fund was created and all grants except those in enterprise funds are accounted for here.

Funds not expended in any particular fiscal year are carried over to the new budget in the same line item for continuity. Funding for FY-10 does not reflect actual expenditures or cash on hand only. It also reflects pending grants, thus it is not comparable to the prior years where actual expenditures are documented. .

History of Grants and Donations Revenue to the Capital Projects Fund



Proceeds of Long Tern Debt (Bonds)

Revenue Description

Periodically, the City issue debt in order to finance its major capital projects. These projects range form street improvements, parks acquisition and improvements, the purchase of property and the design and constriction of new building and facilities, and the purchase and renovation of older buildings.

Bonds are the municipal way of borrowing. The City issues bonds or notes upon which the City indicates the interest rate it will pay to the lender and the timeframe for repayment. There are several varieties of bonds, but the most common is the revenue bond. Revenue bonds are loans backed the City's pledge of certain, specified revenue for repayment. These pledged revenues can be almost any revenues the City receives except property taxes. Revenue bonds are usually sold on a negotiated basis with potential lenders. Smaller revenue issues, like ours, are solicited on a competitive basis with area lending institutions through sealed bids.

If property taxes are pledged, Florida requires that such bond be approved by a referendum of the voters. This pledge states that the City will guarantee the repayment of these bonds even it takes a tax increase to do so. These tax-backed bonds are called General Obligation Bonds (GO Bonds). These are usually sold on the open market in New York City through a major underwriting agency.

Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Capital Improvement Fund
30-00-00-337-701-01

Use of Revenue

Various Operating Funds. Restricted to Capital facilities purchase, design, and construction.

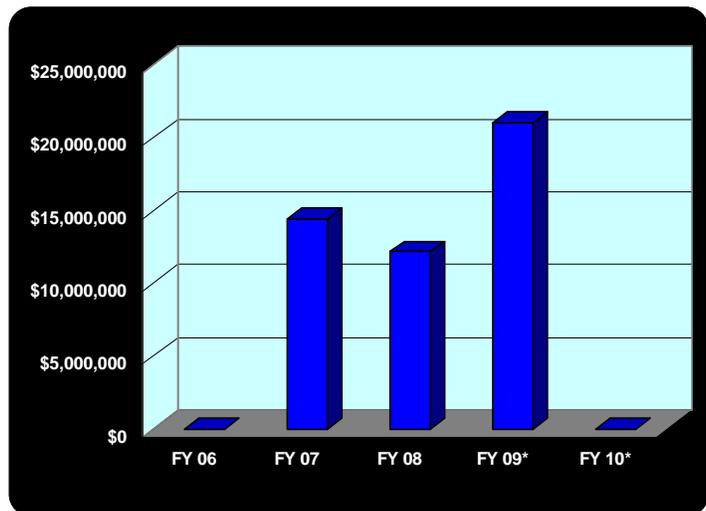
Method/Frequency of Payment

Funds are received upon issuance of the bonds.

Basis for Budget Estimate

Estimate for the budget is the amount of the planned bond issue.

**History of Bond Proceeds Available
in the CIP Fund**



Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$7,500,000*	
FY 06	\$0	n/a
FY 07	\$14,400,000	n/a
FY 08	\$12,164,769	n/a
FY 09*	\$20,100,000	n/a
FY 10*	\$0	n/a

** Estimated

Discussion

The City has issued two facility improvement revenue bonds since its inception in 2003. The first was a \$7.5 million issued backed by the Communications Services Tax, State Revenue Sharing and the County 3-cent Gas Tax. These funds were used for the purchase of a parks addition to Rolling Oaks Park, the purchase of a pocket park off NW 37th Avenue, purchase of right-of-way for a road project at NW 27th Ct. and NW27th Avenue, NW27th Avenue beautification, and the police and public works complex.

The \$14.4 million revenue bond issue was also backed by the Communications Services Tax and State Revenue Sharing revenues. These funds were designated for renovation of the police and public works facilities, the construction of a fuel station for City vehicles, the purchase of additional parks property, and other miscellaneous capital needs.

In FY-09, the City issued two taxable revenue bonds (\$7.3 million and \$8.8 million) secured by the electric utility tax. These bonds were for the purchase of two parcels of developer-owned property for possible resale under the City's economic development program. The City also issues \$4 million in revenues bonds to purchase a 14 acre parcel with 5 existing building for a senior center and botanical garden.

Transfers In

Revenue Description

Transfers-in represent two types of transfers from other operating Funds. The first are capital transfers. These are programmed transfers of funds for specific capital projects. With the addition of the Capital Improvement Projects Fund, most capital projects are now funded in, and managed out of, this Fund. These transfers represent either the full or partial cost of a proposed project. Often, these funds are the City's match for a grant that was received.

The second type of transfer-in is for debt service on the City's capital-related bond issues. The projects undertaken with bond funds thus far have been for the benefit of both the General Fund and the Transportation Fund. Both Funds transfer their proportionate share of the annual debt service to the CIP Fund from where the bond payment is actual made.

Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter - Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4.

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Capital Improvement Project Fund

30-00-00-341-915-01 (General Fund)

30-00-00-341-915-10 (Transportation Fund)

30-00-00-341-915-55 (Stormwater Fund)

Use of Revenue

Capital Improvement Projects Fund.

Restricted.

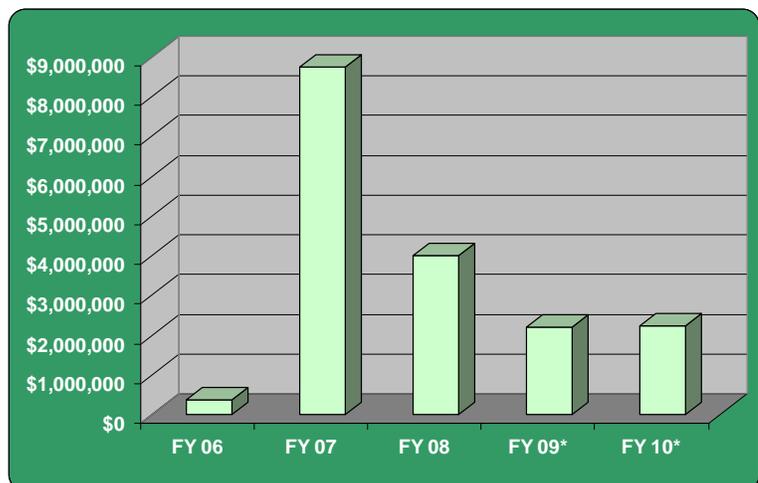
Method or Frequency of Payment

Transferred with the approval of the annual budget.

Basis for Budget Estimate

Estimate for the budget is based on a formula which varies for each covered service. These are as follows:

History of Transfers-In in the Capital Projects Fund



Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$376,380	
FY 07	\$8,752,020	2225.3%
FY 08	\$4,010,756	-54.2%
FY 09*	\$2,200,000	-45.1%
FY 10*	\$2,240,000	1.8%

* Estimated

Discussion

Transfers-in to the Capital Projects Fund are largely as a result of capital construction programs being carried out by other Funds. Often they are needed to supplement a grant that was received. Also, the City Council periodically transfers monies into the Fund to use for future projects and for contingency on current projects.

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Capital Projects Fund

15-00-00-361-100-00

Use of Revenue

Capital Projects Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

Estimate for the budget is based on historical receipts and trend analysis and anticipated cash on hand.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$201,258	
FY 08	\$400,000	98.7%
FY 09*	\$130,000	-67.5%
FY 10*	\$125,000	-3.8%

* Estimated

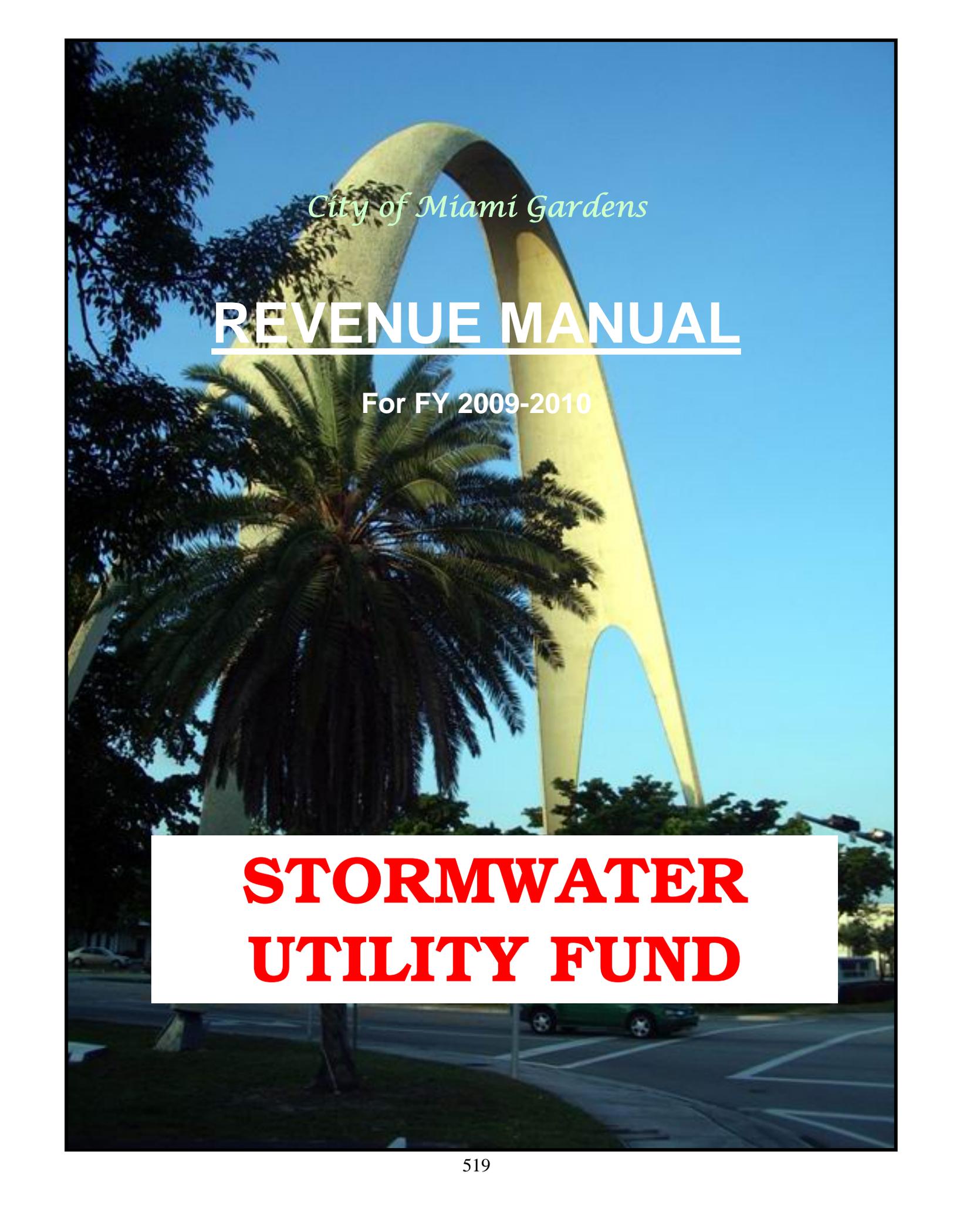
Discussion

From FY-04 through FY-06, the City received interest on its idle cash in its

History of Earned Interest Income Revenue to the Capital Projects Fund



bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash.



City of Miami Gardens

REVENUE MANUAL

For FY 2009-2010

STORMWATER UTILITY FUND

Stormwater Utility Fee

Revenue Description

USEPA has required that local governments have a program to deal with stormwater runoff, improve water quality discharge, to maintain the existing stormwater discharge system, to implement and remain compliant with the Environmental Protection Agency's National Pollutant Discharge Elimination System (NPDES) Permit Program through efficient operations and the use of Best Management Practices (BMP).

In order to implement such a program, the State of Florida has authorized local governments to establish stormwater utilities and to charge a fee such as necessary to cover the costs of such a program. Miami-Dade County initially established a stormwater utility for the Miami-Gardens area. In April of 2006, the City assumed management of the utility through its own ordinance and interlocal agreement with the County.

Under the Miami Gardens Stormwater Utility, each property is charged a monthly fee of \$4.00 per Equivalent Residential Unit (ERU). An ERU is based on a typical residential unit having 1,800 square feet of impermeable surface area. Commercial properties are charged based on their total ERUs.

Legal Basis for Revenue

Florida Statutes §403.0893

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2006-25-106

City of Miami Gardens Resolution 2006-143-489

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Fee collected must be used for the purposes stated above.

Fund/Account Number

Stormwater Utility Fund

41-00-00-363-200-00

Use of Revenue

Stormwater Utility. Unrestricted.

Method/Frequency of Payment

Stormwater Utility Fees are collected from each City of Miami Gardens property owner (or tenant) through either the City of North Miami Beach's Water and Sewer System or through the Miami-Dade County Water & Sewer Department as part of their monthly bill. For properties that are not currently on either of these systems, the City bills directly on a quarterly basis.

Basis for Budget Estimate

Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times \$4.00 per month.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$1,400,804	
FY 08	\$3,268,404	133.3%
FY 09*	\$3,075,091	-5.9%
FY 10*	\$3,395,000	10.4%

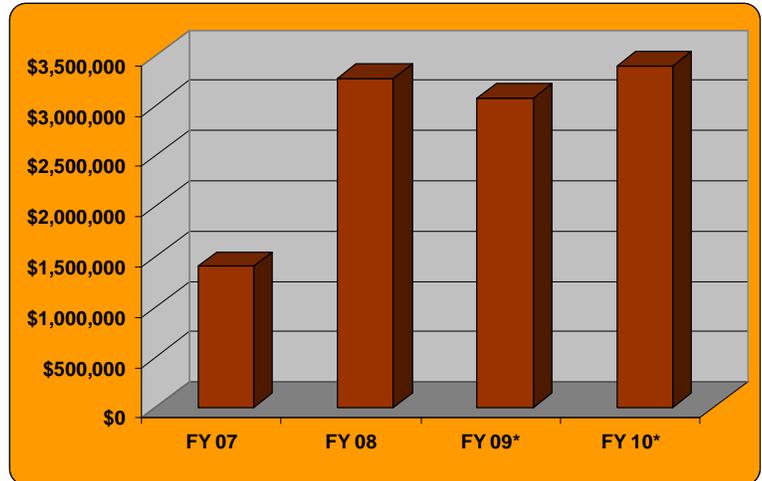
* Estimated

Discussion

In FY-07, the City took over the Stormwater Utility from Miami-Dade County in April 2007. FY-08 is the first full year of the Stormwater Utility's operations. One major goal of the new department is to staff up and to secure equipment. Currently, the City contracts for such item as Street cleaning and basin cleaning; however, the goal is to perform such services in-house.

When the City assumed the program, the County turned over its drainage basins, culverts and drains located on City-owner streets. It also turned over approximately 10 miles of canal systems which we have to maintain. Currently the City is paying the County to continue to maintain these canals.

History of Stormwater Utility Fees



Flood Plain Management Fees

Revenue Description

As part of the requirements the City must comply with from the National Flood Insurance Program is a plan review process for all new construction and substantial reconstruction/additions. The floodplain fees are designed to cover the costs of administering this program in compliance with federal regulations. Fees are charged upon plaction for a qualifying process, either to the developer or to the resident.

Legal Basis for Revenue

National Flood Insurance Reform Act of 1994 (42 U.S.C. 4101)
 City of Miami Gardens Charter Article 4, Section 4.9
 Miami-Dade County Code Chapter 11-C
 City of Miami Gardens Ordinance 2004-07-23
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Fee collected must be used for the purposes stated above.

Fund/Account Number

Stormwater Utility Fund
 41-00-00-363-300-00

Use of Revenue

Stormwater Utility. Unrestricted.

Method/Frequency of Payment

Occasional. Floodplain fees are charged upon application for a covered process.

Basis for Budget Estimate

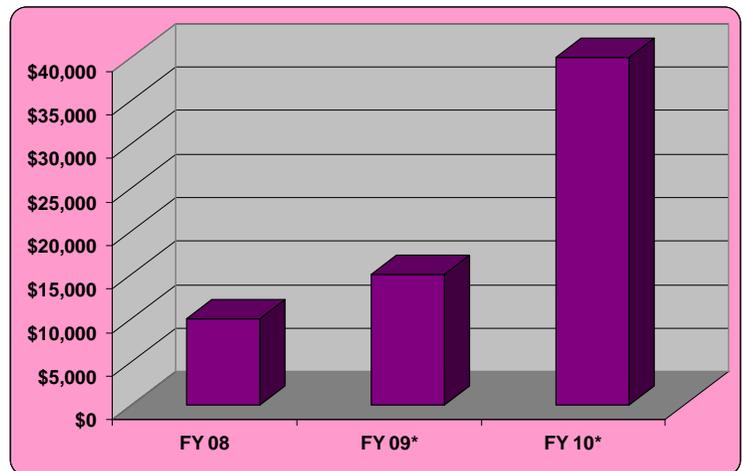
Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times \$4.00 per month.

History of Floodplain Management Fees

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$10,000	
FY 09*	\$15,000	50.0%
FY 10*	\$40,000	166.7%

* Estimated



Discussion

The floodplain management program is began in FY-08. Prior to this, the building department handled elevation certifications. Currently the program is being administered by the City Engineer in the Public Works Department.

b. Commercial.....	\$ 190
11. Flood Zone inquiry (to include a Flood Zone Letter).....	\$ 40
12. Processing of Elevation Certificate.....	\$ 40
13. Processing of Tie beam Elevation Certificate.....	\$ 25
14. Binding Letter for Setting Elevation Requirements	
a. Minor Plan Review.....	\$ 100
b. Major Plan Review.....	\$ 200
15. Preparation of Materials for Variances and Appeals:	
a. Flood criteria and other Finished Floor Elevation Requirements	
-Residential.....	\$ 660
	per unit
-Commercial.....	\$1,125
	per unit
16. Floodplain Construction Inspection	
a. Re-Inspection, after 1 st Failed Inspection.....	\$ 50
b. Substantial Damages/Improvement Inspection.....	\$ 50
c. Inspection in lieu of elevation certificate (as allowed).....	\$ 120
17. Federal Flood Criteria (administrative variances)	
a. Residential.....	\$ 400/unit
b. Commercial.....	\$ 800/unit
Note: Total Floor Level Units Only	
18. Processing of Public Notices and Advertisements.....	\$ 125/ad
19. Plan Reviews for Revisions to Previously Approved Plans.....	50% of original fee
Unless Otherwise noted.....	(min. of \$50)

Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash. Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Stormwater Utility Fund

41-00-00-361-100-00

Use of Revenue

Stormwater Utility Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

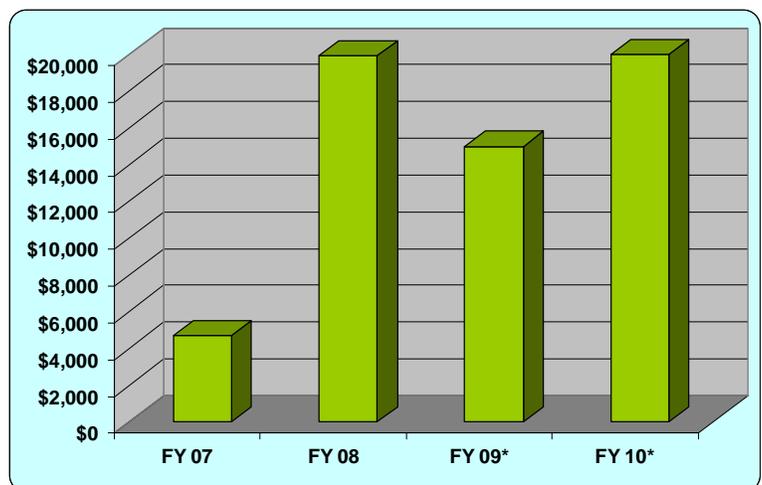
Estimate for the budget is based on historical receipts and trend analysis and anticipated cash available.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$4,701	
FY 08	\$19,902	323.4%
FY 09*	\$15,000	-24.6%
FY 10*	\$20,000	33.3%

* Estimated

History of Earned Interest Income Revenue to the Stormwater Utility Fund



Discussion

From FY-04 through FY-06, the City received interest on its idle cash in its bank operating account; however, that interest earned was retained by the General Fund. In FY-07, the City began to allocate interest earnings based on a Fund's proportionate share of the pooled cash.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding is needed and provides the public with transparency with regards to our reserve balance.

Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Stormwater Utility Fund
 41-00-00-389-900-00

Use of Revenue

Special Revenue Fund. Restricted to the uses for which it was originally received.

Method/Frequency of Payment

N/a. Money appropriated with budget approval.

Basis for Budget Estimate

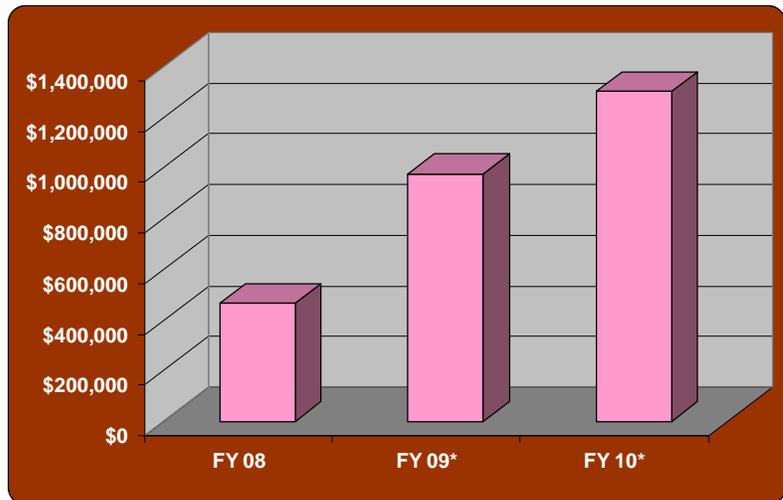
Budgeted amount is based on prior year's audit or estimate if audit is not complete.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$466,914	
FY 09*	\$977,339	109.3%
FY 10*	\$1,302,950	33.3%

* Estimated

History of Budgeted Fund Balance Reserve in the Stormwater Utility Fund



Discussion

Each year, the City budgets its entire fund balance in all of its operating funds, including the Stormwater Utility Fund. Most of the funds appropriated in this manner are from previously, unspent Stormwater Fees. Because the Utility only began operation in FY-07, the FY-08 amount was the first time the City has had any fund balance to bring forward.

It is anticipated that the reserve will serve primarily as the funding source for any required match on stormwater grants the City receives.



City of Miami Gardens

REVENUE & FEE
MANUAL

For FY 2009-2010

**COMMUNITY
DEVELOPMENT
BLOCK GRANT FUND**

Grants and Donations

Revenue Description

Periodically, the City is awarded construction grants from other governmental agencies or private organizations. These grants are usually specific to a particular project. Revenue may be received in advance of the actual performance, but more usual is for the revenues to be received after completion of the activity for which the grant was awarded.

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund.

Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

CIP Fund

FY-08

14-00-00-331-000-00 (Community Development Block Grant)

14-00-00-331-780-00 (Façade Renovation Grant)

14-00-00-331-780-00 (Façade Renovation Business Contribution)

30-00-00-331-714-00 (HUD Business District Revitalization Grant)

30-00-00-331-715-00 (OCED Recovery Grant)

14-00-331 (ARRA Energy)

14-00-331 (NSP #1)

14-00-331 (NSP #2)

14-00-331 (ARRA/CDBG Sup)

14-00-331 (ARRA Homeless)

Use of Revenue

CIP Fund. Restricted to the purpose for which it was received.

Method/Frequency of Payment

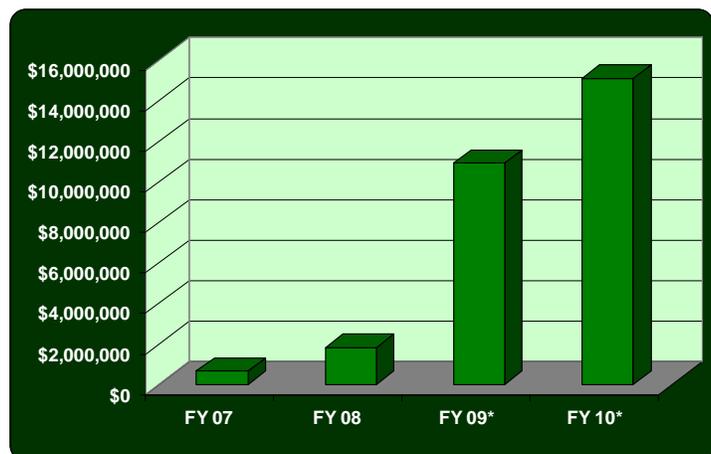
Basic grant is by entitlement on a yearly basis. Other donations and grants are received on an occasional basis. There is no set frequency.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

Collection History

History of Grants and Donations Revenue to the CDBG Fund



<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$671,305	
FY 08	\$1,849,336	175.5%
FY 09*	\$10,929,398	491.0%
FY 10*	\$15,132,905	38.5%

* Estimated
* includes reprogrammed funds

Discussion

The City received its first CDBG Grant as an entitlement city in FY-07 after completing its Consolidated Plan. As a result of Hurricane Wilma, the City received grant assistance from the State of Florida for repair and hardening of residential structures throughout the City. The City also received a grant from HUD via Miami-Dade County for a façade renovation program.

In FY-09, the City received approximately \$6.7 million in Neighborhood Stabilization Funds (NSP) in addition to smaller awards from the federal government. In FY-10, the City has been awarded additional NSP funding as well as several ARRA (Stimulus) funding.



City of Miami Gardens

REVENUE & FEE
MANUAL

For FY 2009-2010

**STATE HOUSING
INITIATIVE
PARTNERSHIP
GRANT FUND**

Grants

Revenue Description

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

Legal Basis for Revenue

Laws of Florida, Chapter 2007-198
Florida Statutes §201.15 and §420.9071(9)
City of Miami Gardens Charter Article 4, Section 4.9
City of Miami Gardens Ordinance 2007-16-122

Special Requirements

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing several provisions. Additional procedures exist regarding the local government's submission of its local housing assistance plan.

Fund/Account Number

SHIP Fund
13-00-00-331-000-00 (State Housing Initiative Program Grant)

Use of Revenue

The City must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance. Additionally, funds may not be pledged to pay the debt service on any bonds.

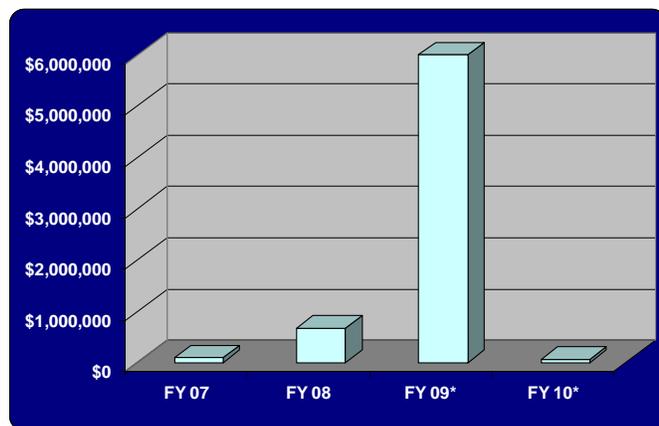
Method/Frequency of Payment

Basic grant is by entitlement on a yearly basis.

Basis for Budget Estimate

Estimate for the budget is based on approved or pending grant awards.

History of Grants and Donations Revenue to the SHIP Fund



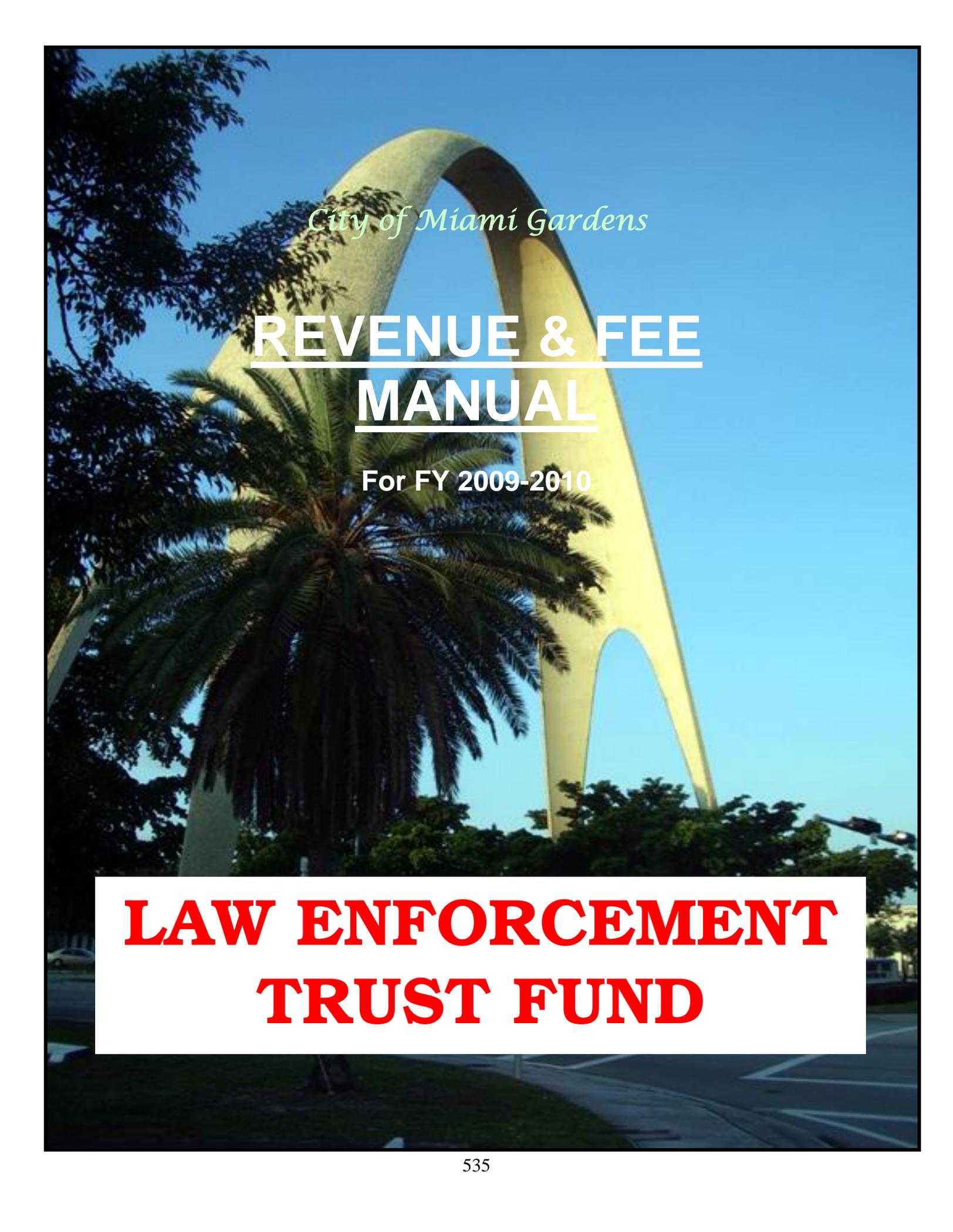
Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$91,893	
FY 08	\$660,696	619.0%
FY 09*	\$599,4000	807.2%
FY 10*	\$51,000	-99.1%

* Estimated

Discussion

The City received its first SHIP Grant in FY-07 after completing its Housing Assistance Plan. Funds have been used exclusively for single family housing rehab thus far. State funding level has remained steady over the two years of the program.



City of Miami Gardens

**REVENUE & FEE
MANUAL**

For FY 2009-2010

**LAW ENFORCEMENT
TRUST FUND**

Law Enforcement Trust Fund (L.E.T.F.) Revenue

Revenue Description

Section 932.701-707, Florida Statutes, establishes the procedure for local law enforcement departments to seize contraband and sell these assets. The law enables law enforcement agencies to seize anything that was used in, or acquired with proceeds of, felonious criminal actions. The seizure is accomplished through a civil process, as opposed to the underlying criminal law-based prosecution. It requires that contraband forfeiture trust funds be used only for the expressly specified purposes set forth in the statute or for other extraordinary programs and purposes, beyond what is usual, normal, regular, or established.

Legal Basis for Revenue

Florida Statutes §932.701-707

City of Miami Gardens Charter Article 4, Section 4.9

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Monies received from law enforcement seizures can only be used for specific purposes as outlined in Florida Statutes.

If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the board of county commissioners or the governing body of the municipality. Such proceeds and interest earned there from shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

After July 1, 1992, and during every fiscal year thereafter, any local law enforcement agency that acquires at least \$15,000 pursuant to the Florida Contraband Forfeiture Act within a fiscal year must expend or donate no less than 15 percent of such proceeds for the support or operation of any drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). The local law enforcement agency has the discretion to determine which program(s) will receive the designated proceeds.

Fund/Account Number

Special Revenue Fund

16-00-00-359-007-00

Use of Revenue

Law enforcement. Funds are restricted per the above.

Method/Frequency of Payment

Occasional. No set frequency.

Basis for Budget Estimate

Statutes prohibit the anticipatory budgeting of these funds. Only prior year fund balance can be planned for expenditure in the budget.

Collection History

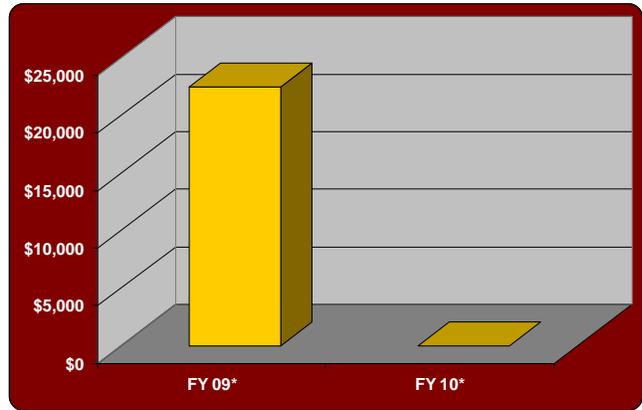
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$0	n/a
FY 07	\$0	n/a
FY 08	\$0	n/a
FY 09*	\$22,500	n/a
FY 10*	\$0	n/a

* Estimated

Discussion

Prior to FY-08, the City contracted with the Miami-Dade County Police Department for police services, The City did not receive L.E.T.F. funds. With the advent of our own department, we can expect to see an increase in the availability of these funds in future years.

History of Law Enforcement Trust Fund Revenues to the Special Revenue Fund



Interest Income

Revenue Description

This revenue results from the investment of idle City funds. Since the City's incorporation, interest earned was retained by the General Fund; however, in FY 08, the City will begin allocating earned interest to the various operating funds in proportion to their participation in pooled cash.

Generally, the City deposits its revenues in a general operations account at its authorized depository (bank). These funds earn interest in this account until expended. Routinely however, the City has more funds in this account than is actually necessary to meet operational needs at any particular time. In those cases, funds are transferred to the Florida State Board of Administration account which generally earns 30 to 50 basis points higher than a commercial bank deposit.

Legal Basis for Revenue

Florida Statutes §932.701-707

Florida Statutes §166.231, 180.14, 80.20

City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

LETF Fund

Use of Revenue

CDBG Fund, unrestricted.

Method/Frequency of Payment

Interest is credited to the City's account on a monthly basis by the respective depository.

Basis for Budget Estimate

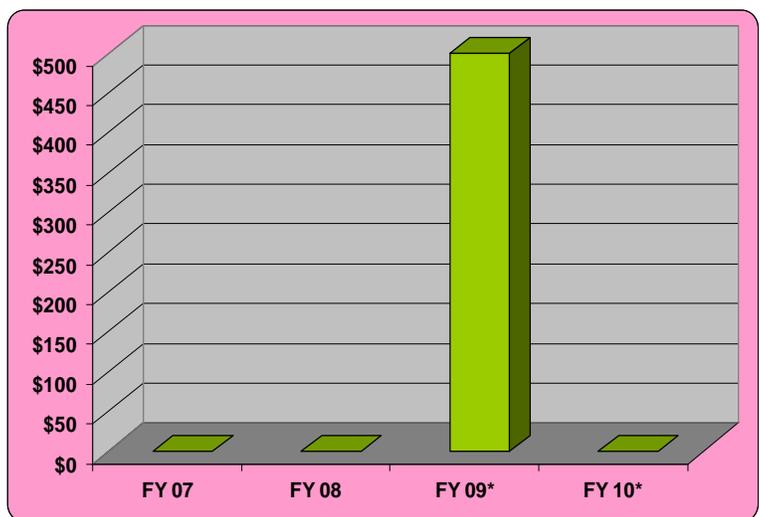
Estimate for the budget is based on anticipated receipts and anticipated cash available for deposit.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 07	\$0	n/a
FY 08	\$0	n/a
FY 09*	\$500	n/a
FY 10*	\$0	n/a

• Estimated

History of Earned Interest Income Revenue to the Law Enforcement Trust Fund



Because the City just started its LEFT Fund with the inception of our own police force, the only monies in the fund were from the County. Interest should climb as the City police deposit more into the account.

Other Non-Operating (Unreserved Fund Balance)

Revenue Description

It is the City's policy to budget the City's fund balance reserve each year. This provides additional flexibility should emergency funding be needed and provides the public with transparency with regards to our reserve balance. For the LETF Fund, because it is not lawful to budget in advance, all funds budgeted are from previous years. It is important to try and expend all funds timely.

Legal Basis for Revenue

Florida Statutes §932.701-707
 Laws of Florida, Chapter 2007-198
 Florida Statutes §201.15 and §420.9071(9)
 City of Miami Gardens Charter Article 4, Section 4.9
 City of Miami Gardens Ordinance 2007-16-122

Special Requirements

Funds must be used per original grant.

Fund/Account Number

SHIP Fund
 13-00-00-389-900-00

Use of Revenue

HIP Fund. Restricted to the uses for which it was originally received.

Method/Frequency of Payment

N/A. Money appropriated with budget approval.

Basis for Budget Estimate

Budgeted amount is based on prior year's audit or an estimate if audit is not complete as of budget adoption date.

Collection History

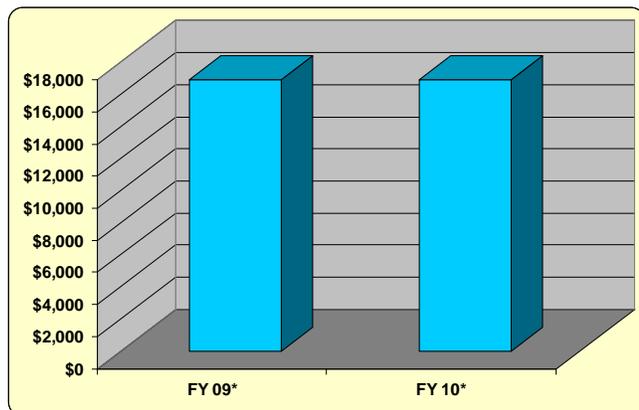
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 09*	\$16,900	n/a
FY 10*	\$16,900	n/a

* Estimated

Discussion

Each year, the City budgets its entire fund balance in all of its operating funds, including the SHIP Fund. Because the first year's allocation was received so late, not all was spent and the balance was carried forward. It is anticipated that the City will expend most if not all of future allocations

History of Budgeted Fund Balance Reserve in the LETF Fund



within the year for which it was received.

City of Miami Gardens

REVENUE & FEE
MANUAL

For FY 2009-2010

DEBT SERVICE FUND

Transfers-In

Revenue Description

As part of the City's internal charge system, the Debt Service Fund is generally responsible for the payment of bond and capital lease debt service for vehicle, equipment and real property purchases. Each year, the department for which the debt was issued must budget and transfer the appropriate debt service amount to the Debt Service Fund to make the bond payment.

This charge is based on the actual debt service for the various vehicles, equipment and real property purchased through bond and capital lease financing.

Legal Basis for Revenue

Florida Statutes §166.231

City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 and Section 8.4

City of Miami Gardens Ordinance 2007-16-122

Special Requirements

None.

Fund/Account Number

Debt Service Fund

Use of Revenue

Debt Service Fund. Restricted to Debt Service.

Method/Frequency of Payment

The City's Finance Department transfers total prior to the debt service payment date or on a monthly pro-rata basis.

Basis for Budget Estimate

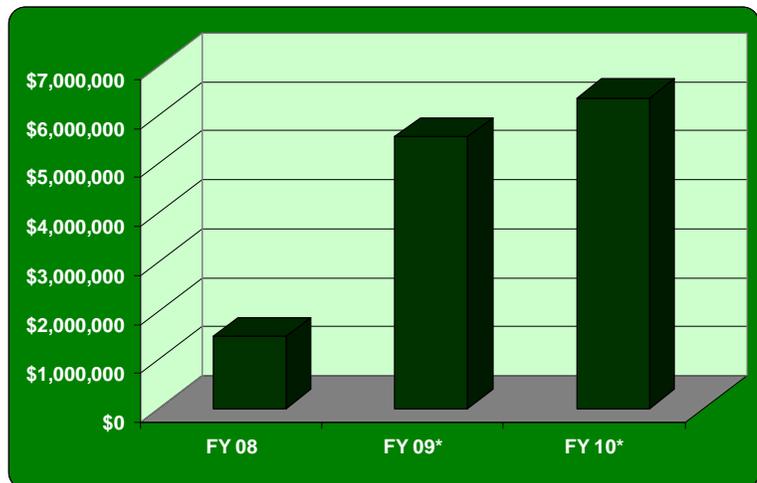
Estimate for the budget is based on actual debt service schedule.

Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$1,465,890	n/a
FY 09*	\$5,542,659	n/a
FY 10*	\$6,344,306	n/a

* Estimated (Part year FY-08)

History of Police Debt Transfer to the Debt Service Fund



Discussion

This component of the internal cost allocation system was developed in order to ensure that each department paid its fair share of the debt service from the various city financings. FY-09 and FY-10 will see a significant jump in debt service due to the issuance of four bond issues in FY-09.

FY-2010 Debt to Taxable Assessed Value

<u>City</u>	<u>Taxable Assessed Value</u>	<u>Bonded debt</u>	<u>TAV Ratio</u>
Miami Gardens	\$4,503,604,818	\$ 66,134,610	1.46%

FY-2010 Per Capita Debt Burden Ratio

<u>Type of Debt</u>	<u>Population</u>	<u>Total Debt</u>	<u>Per Capita</u>
Total Outstanding Long-Term Debt	\$111,171	\$66,134,610	\$594.89