

Users Guide to the FY 09-10 Preliminary Budget Document

The Budget

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

Table of Contents and Users Guide to the Budget

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

City Manager's Budget Message

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

Fund and Departmental Detail

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

In addition to the financial data, the section provides a brief narrative description of the duties and responsibilities of each department and Fund, a listing of major accomplish-

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

Appendices

1. FY 2009-2010 Revenue Manual

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

2. Glossary

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

3. Form 440, Tax Rate Resolution and Budget Ordinance

This appendix consists of the principal approval documents used to establish the annual budget. The Form 440 is the required form to set the City's millage. It is sent to the County Tax Collector immediately after the adoption of the final tax resolution. The tax rate resolution is the document that actually establishes the tax rate for the coming year. It must be read and approved at two separate public hearings prior to adoption. The budget ordinance is the formal approval of the actual FY 09-10 operating and capital budget. This ordinance also must be approved at two separate public hearings prior to adoption. The ordinance adopts the actual appropriations for each fund and established the rules for budget administration.

City Overview

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

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

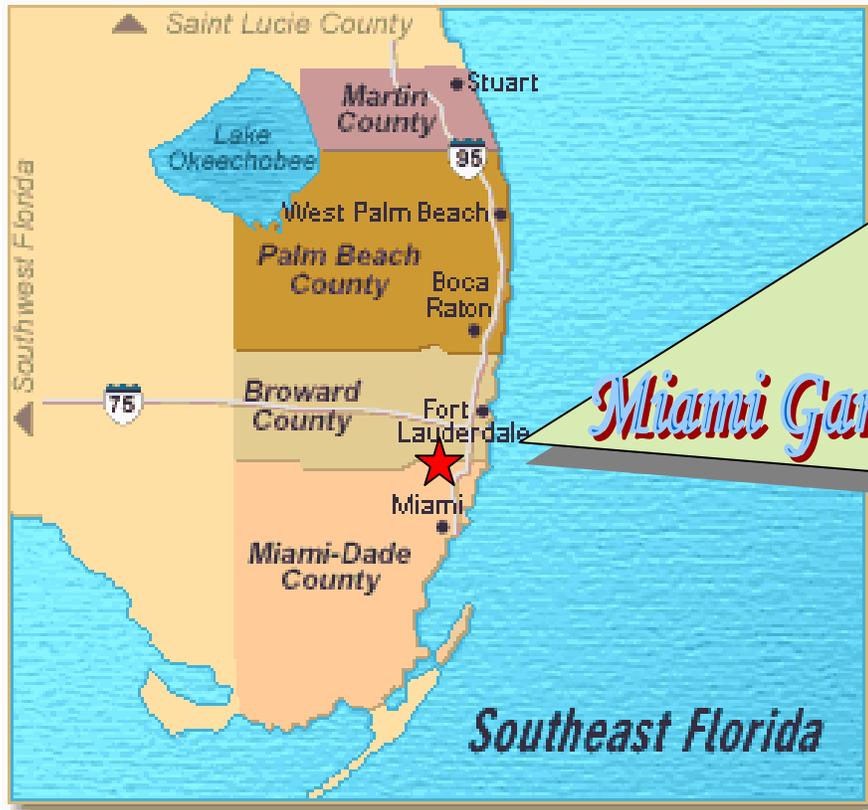


The arch at the entrance to the Sunshine International Business Park was built in 1964 and is 110' high. The City chose this highly identifiable landmark to be part of its official logo.

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

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

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



Quick City Facts & Photos

Number of Residents	111,100
African-American	79%
Hispanic	16%
Other	5%
Number of Schools	
Elementary	18
Middle	4
High School	3
Colleges/Universities	2
Number of budgeted City Employees:	
Total F.T.E. regular positions	560
Police, City of Miami Gardens (Start 12/16/07):	
Number of budgeted positions	246
Vehicular patrol units	128
Public Works	
Miles of Streets	350

Miles of Canal	10
Parks and Recreation:	
Number of parks	18
Playgrounds in City parks	11
Number of City Pools	4
Tennis courts	7
Basketball Courts	17
Special Recreation Facilities	
Miami Gardens Community Center (Under Construction)	1
Dolphin Stadium	1
Calder Casino and Race Track	1
Libraries (County):	
North Dade Regional	1



*Lou Rawls Performing Art Center
Florida Memorial University*



Chapel at St. Thomas University



Calder Race Track



Dolphin Stadium

Structure of the Government Body

The City of Miami Gardens, Florida, operates under a Mayor-Council-Manager form of government. Elected officials include the mayor and six council members. There are four

single-member, resident districts from which four council members are chosen, with the remaining two council members being elected at-large by citywide vote. The mayor is also elected at-large. The citywide organizational chart, shown on page 45 of this book, displays the relationships between the various organizational units of the City government.

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

Population Projections

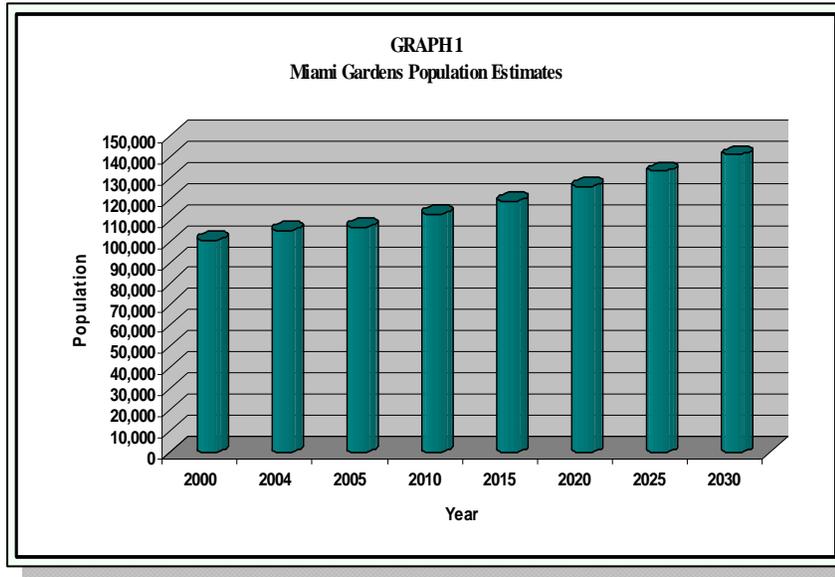
The future population of Miami Gardens was estimated using the shift-share approach and mathematical extrapolation method.

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

**TABLE #7: POPULATION ESTIMATES & PROJECTIONS - MIAMI GARDENS
PER U.S.CENSUS DATA (2000- 2030)**

Year	Miami Gardens Population	Miami Gardens Estimated Growth Rate	Miami Gardens Actual Growth Rate
2000	100,809		
2004	105,414	4.57%	4.57%
2006	107,567	1.14%	2.05%
2007	109,200	1.50%	1.52%
2008	111,171	1.11%	1.81%
2010	112,762	5.71%	
2015	119,260	5.71%	
2020	126,132	5.71%	
2025	133,400	5.71%	
2030	141,087	5.71%	

GRAFT #1: POPULATION INCRERASE IN VISUAL FORMAT.

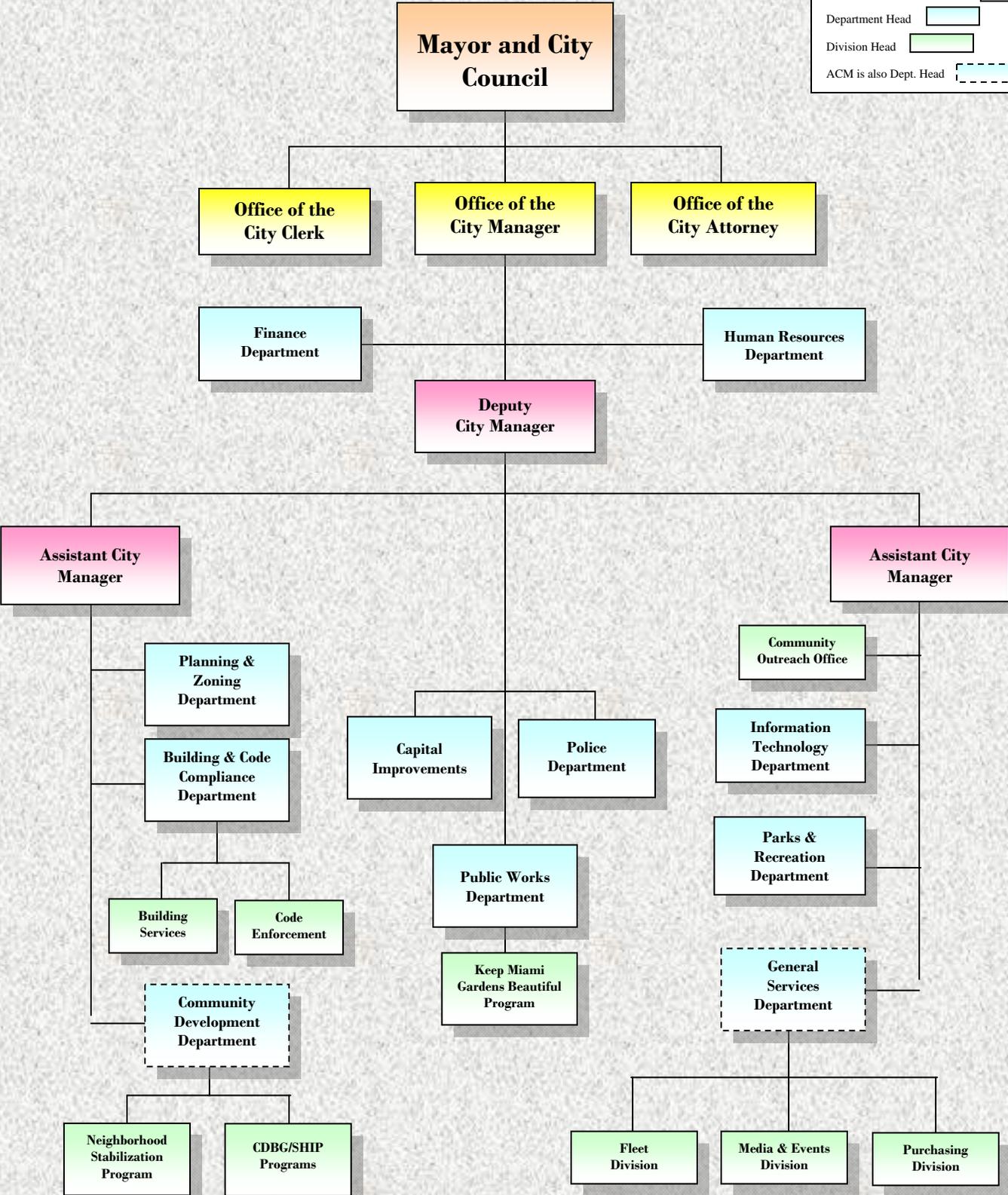


Aerial Map of Miami Gardens



Miami Gardens Organizational Relationship Chart

Appointed	
Deputy/Assist City Manager	
Department Head	
Division Head	
ACM is also Dept. Head	



Miami Gardens' 2009 Budget Process

Budget Process and Calendar

A large portion of the budget process in Florida is statutorily driven as outlined in the timetable below. The formal budget policy can be at page 71, Financial Policies. Immediately following this timetable is the specific budget calendar for the City of Miami Gardens. Utilizing this timetable, the City Manager and his staff prepare a tentative budget for consideration by the Mayor and City Council. For Miami Gardens and the FY 09-10 budget, this process was challenging as the total impact of the statewide property tax reduction referendum was not known at the time the budget was first compiled. Nonetheless, the process went forward and concludes in the presentation of the preliminary budget at the July 22nd City Council meeting.

The Planning Phase

In October of each fiscal year, plans are set forth for next year's budget process by the City Manager; however, the actual budget formulation process began in March 2009. Prior to March, the City Manager and finance staff reviewed the GFOA comments from the prior year's budget and began developing the data necessary to address those comments and suggestions.

The Preparation Phase

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

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

The Review Phase

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

these one-on-one meetings. Matching proposed services levels with the necessary personnel and other resources was an on-going process that demanded considerable investigation and focus on the multiple missions.

Final refinements continued until the preparation of the tentative budget was completed and submitted to the Mayor and City Council for their consideration at the July 22nd meeting.

The Adoption Phase

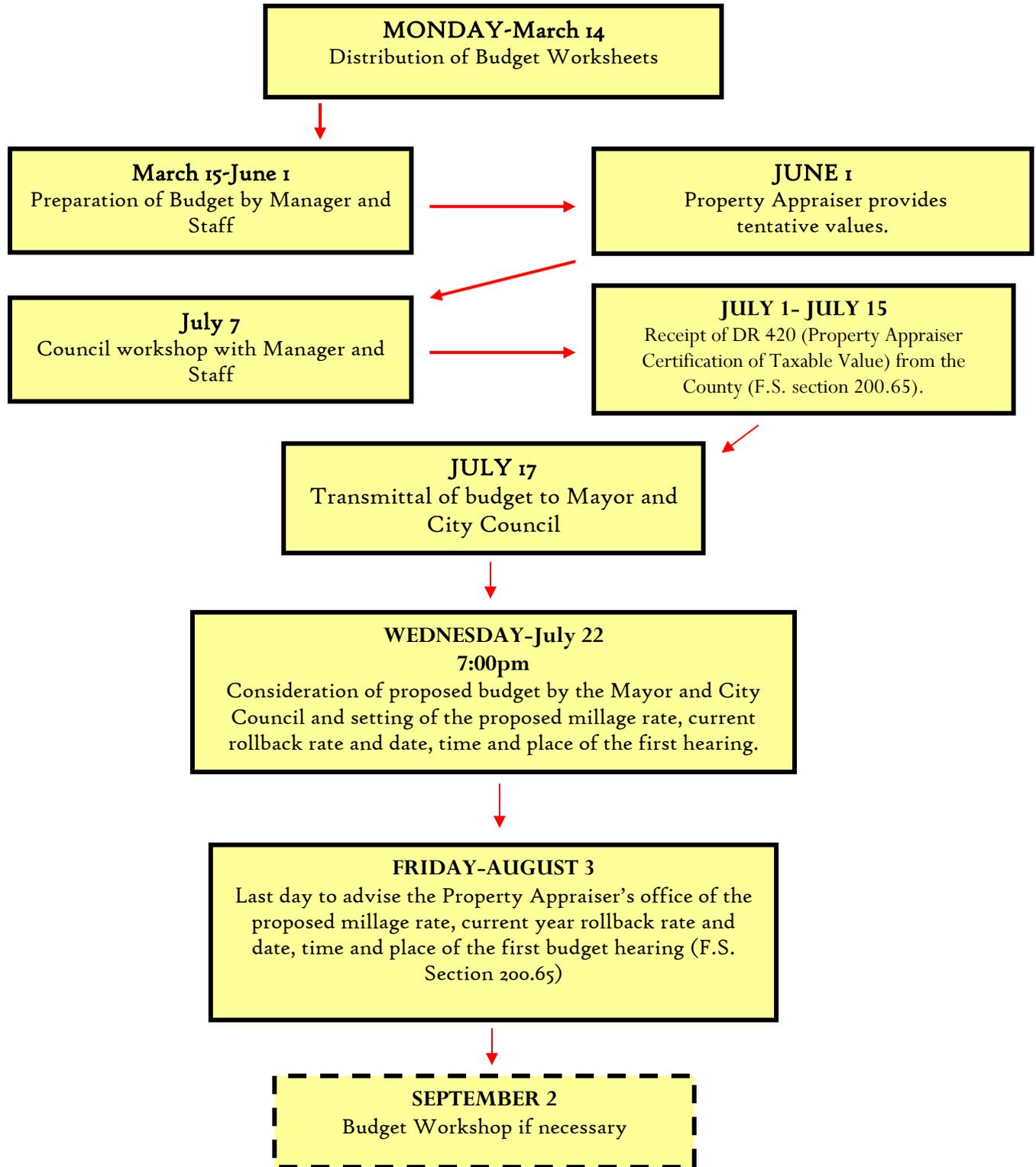
At their July 22nd regular City Council meeting, a tentatively balanced budget is presented to the Council. At this meeting, which is open to the public, the City Council must adopt a tentative millage rate for the coming year. This is a requirement of state statutes. The adopted rate is then the maximum millage rate that can be included in the coming year's budget. The City Council may, at a later budget hearing, reduce the rate if it so desires, but cannot raise it above the adopted tentative rate.

At this July's meeting, Council is being requested to set the tentative millage rate at 5.3734, or the current roll-back millage rate. State law requires that two formal public hearing be held in September and neither can conflict with the hearing dates established by the County School Board or the County Commission. The recommended dates are September 8th and September 21st.

Subsequent to the July vote, the Notice of Proposed Property Taxes, otherwise known as TRIM (Truth in Millage) notices, are prepared and mailed to taxpayers by the County Property Appraiser. Printed on the TRIM notice is the date of the first scheduled public hearing to adopt the tentative budget and the tentative millage rate. This meeting is recommended to be set for the evening of September 8, 2009. The purpose of the public hearing is to give the general public an opportunity to speak for or against the proposed budget and millage rate. At the end of the first public hearing, a date and time will be set for the final public hearing, this being recommended for September 21, 2009. An advertisement will then be prepared and placed in a local newspaper. This ad contains summary budget information along with the tentative millage rate and the tentative approved budget based on the first hearing. Also noted are the time, date and location for the final hearing.

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

FY 2009-2010 Budget Schedule



FY 2009/2010 Budget Schedule (Con't)

