



*City of Miami  
Gardens*

# REVENUE MANUAL

For FY-2011 - 2012

# **TRANSPORTATION FUND**

## Local Option Fuel Tax

### Revenue Description

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

### Legal Basis for Revenue

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

### Special Requirements

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

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

### Fund/Account Number

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

### Use of Revenue

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

### Method/Frequency of Payment

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

### Basis for Budget Estimate

Estimate for budgeting purposes is made by the City based on an estimate published by the State

Department of Revenue and historical collection trends.

### Collection History

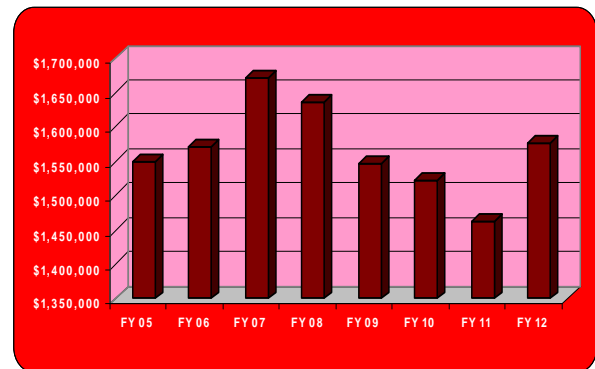
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$1,081,467	
FY 05	\$1,549,681	43.3%
FY 06	\$1,571,138	1.4%
FY 07	\$1,670,304	6.3%
FY 08	\$1,637,145	(1.98%)
FY 09	\$1,546,630	(5.52%)
FY 10	\$1,521,890	(1.6%)
FY 11*	\$1,463,335	(3.85%)
FY 12**	\$1,576,658	7.74%

\* Estimated  
 \*\* Budgeted

### 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 1<sup>st</sup> Optional Fuel Tax Collections**



## 2<sup>nd</sup> 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**

For Capital Improvements according to the Comprehensive Plan.

**Method/Frequency of Payment**

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

**Basis for Budget Estimate**

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

**Collection History**

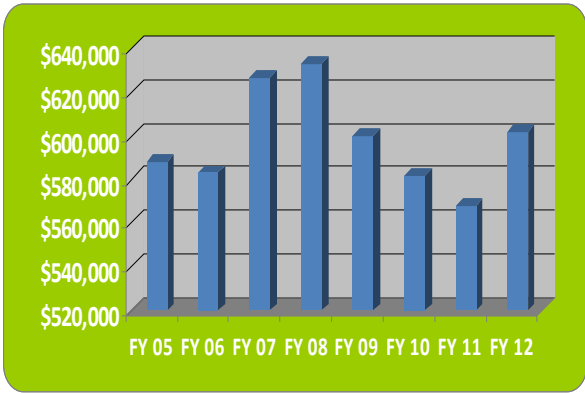
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$457,641	
FY 05	\$588,221	28.5%
FY 06	\$583,103	-0.9%
FY 07	\$626,803	7.5%
FY 08	\$633,247	1.03%
FY 09	\$600,345	(5.2%)
FY 10	\$582,080	(3.04%)
FY 11*	\$568,305	(2.37%)
FY 12**	\$602,032	5.93%

\* Estimated  
 \*\* Budgeted

**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.

**History of 2<sup>nd</sup> Optional Fuel Tax Collections**



**State Revenue Sharing**

**Revenue Description**

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

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

**Legal Basis for Revenue**

Laws of Florida, Chapters 72-360, 73-349, 76-168, 83-115, 84-369, 87-237, 90-110, 90-132, 92-184, 92-319, 93-233, 93-71, 94-2, 94-146, 94-218, 94-353, 95-417.  
 Florida Statutes §218.23  
 Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3 & 8.4  
 City of Miami Gardens Ordinance 2007-16-122

**Special Requirements**

For FY 2010, 29.4% of this revenue must be use for transportation purposes. The balance may be used for any legal purpose. Miami Gardens budgets this 70.6% in the General Fund as general revenue.

Transportation Fund  
 10-00-00-335-120-00

**Use of Revenue**

Transportation Fund, unrestricted.

**Method/Frequency of Payment**

Revenue is received form the State on a monthly basis.

**Basis for Budget Estimate**

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

**Collection History**

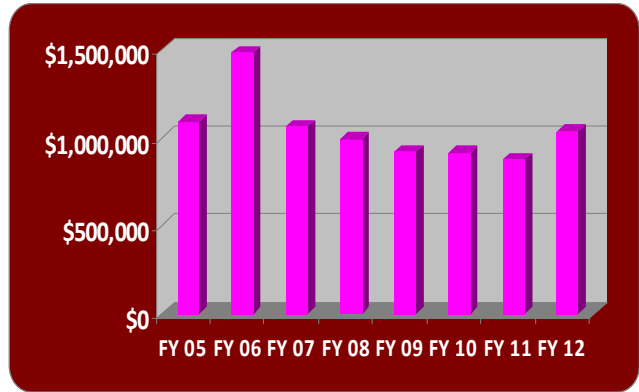
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 04	\$1,089,206	
FY 05	\$1,089,428	0.0%
FY 06	\$1,478,690	35.7%
FY 07	\$1,063,708	-28.1%
FY 08	\$993,768	(6.5%)
FY 09	\$920,340	(7.47%)
FY 10	\$915,413	(0.54%)
FY 11*	\$876,268	(4.28%)
FY 12**	\$1,034,927	18.11%

\* Estimate  
 \*\* Budgeted

**Discussion**

State Revenue Sharing is a major source of revenue for both the General Fund and the Transportation Fund. It has show a steady decrease of the past several years due to deteriorating economic conditions, but is expected to recover somewhat fo FY-11 based on the collection rate during the last 3 months of FY-10.

**History of State Revenue Sharing Collections**



**Public Works Permit Fees**

**Revenue Description**

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

**Legal Basis for Revenue**

Florida Statutes §166.231, 180.14, 80.20  
 Miami Dade County Code Sec. 8CC-10.  
 City of Miami Gardens Charter Article 4, Section 4.9 & Article 8, Sections 8.3  
 City of Miami Gardens Ordinance 2007-16-122

**Special Requirements:** None.

**Fund/Account Number:** Transportation Fund  
 10-00-00-322-002-00

**Use of Revenue:** Transportation Fund, unrestricted.

**Method/Frequency of Payment**

Revenue is collected upon application for a permit.

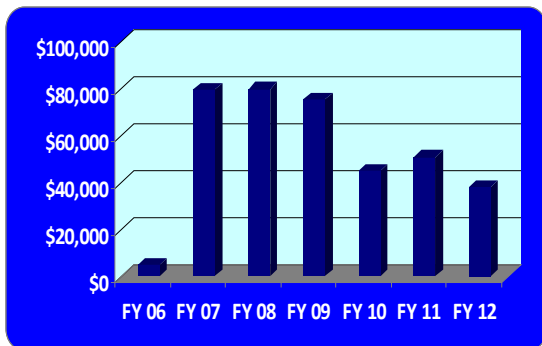
**Basis for Budget Estimate:** History

**Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$4,905	
FY 07	\$80,029	1531.6%
FY 08	\$80,157	0.16%
FY 09	\$75,680	(5.59%)
FY 10	\$44,939	(40.62%)
FY 11*	\$51,000	13.49%
FY 12**	\$38,500	(24.51%)

\* Estimated  
 \*\* Budgeted

**History of Public Works Fee Collections**



**Discussion**

Public Works began processing permits for the above activities in FY-07. Activity somewhat mirrors general building permits. Revenue for permits declined significantly in FY-10; however, with known projects in line for FY-11, revenue is expected to climb.

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.....\$ 155.00
  - For each additional 100linear feet or fraction thereof.....50.00
2. For exfiltration drains consisting of catch basins, exfiltration trench, or slab cover ex-trench:
  - For each 100 linear feet or
  - Fraction thereof.....\$ 155.00
3. For installation of poles or down guys for overhead utilities:

- For each pole or down guy.....\$ 35.00
4. For construction or replacement of side walk, curbs and gutters:
    - For 100 linear feet or less.....\$90.00
    - For each additional 100 linear feet or fraction thereof.....\$40.00
  5. For construction of asphalt or concrete driveways:
    - a) For driveway width of 20 feet or less consisting of 1 or 2 drives, including private property.....\$60.00
    - b) For driveway width greater than 20 feet, but not greater than 40feet, consisting of 1 or more drive approaches, including private property.....\$125.00
    - c) For driveway consisting of 1 or 2 drives (on private road).....\$ 30.00
    - d) For driveway with greater than 40 feet (each driveway).....\$180.00
    - e) For construction of stamped concrete driveways ( liability release must be signed by homeowner prior to permit being issued):  
For each driveway (20ft. max) ....\$60.00
    - 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) ...\$90.00
  6. Water and Sewer Connection.....\$105.00
  7. Paving and Drainage (One Time only fee paid at initial of paving plans)
    - A. Review of plans for paving and drainage.....\$1,050
  8. For construction of streets pavements, including paving of parkways and shoulders:
    - One lane or two lane pavements (width of pavement being 0 to 24 feet):
      - a) For 100 linear feet.....\$245.00
      - b) For each additional 100 linear feet or fraction thereof..... \$60.00

- Three or more lanes of pavement (aggregate width greater than 24 feet):
    - a) For 100 linear feet or less.....\$360.00
    - b) For each additional 100 linear feet or fraction thereof.....\$120.00
- Note: Fees for paving of parkways and shoulders will be priced the same as those charged for street paving.
9. For the installation of embankment and/or subgrade material in dedicated or zoned right-of-way, excluding base rock and asphalt:
    - For 100 linear feet or less.....\$120.00
    - For each additional 100 linear feet or fraction thereof..... \$35.00
  10. For construction of curb separators:
    - For 100 linear feet or less.....\$60.00
    - For each additional 100 linear feet or fraction thereof.....\$20.00
  11. For erection of street name signs, traffic or directional signs, etc:
    - For each sign.....\$20.00
  12. For construction of bridges:
    - a) For bridge roadway are of 1,000 square feet or less.....\$1,200.00
    - b) For each additional 100 sq. feet of fraction thereof...\$245.00
  13. For installation of permanent type traffic barricades, guardrails or guide posts:
    - For each additional 100 linear feet or fraction thereof.....\$90.00
  14. For construction of street or driveway culvert:
    - For each additional 100 linear feet or fraction thereof.....\$120.00
  15. Installation of culvert pipe to enclose existing drainage ditch or canal:
    - For each additional 100 linear feet or fraction thereof.....\$180.00
  16. Installation of new traffic signals (include signals, poles and all incidental wiring and interconnects):
    - For each intersection..... \$1,800.00 (50% of this fee shall be paid at time of application for plan review. This up-front fee shall be applied to the all permit fee if the permit is issued within one year of plan approval).
  17. For upgrade or modification of existing traffic signals (includes signals, poles, and Incidental wiring and interconnects):
    - For each intersection..... \$1,200.00 (50% of this fee shall be paid at time of application for plan review. This up-front fee shall be applied to the all permit fee if the permit is issued within one year of plan approval).
  18. For resurfacing, waterproofing, or seal coating in public right-of-way (does not apply to private homeowners):
    - For each 1000 square feet or fraction thereof.....\$30.00
  19. For installation of bus shelter:
    - For each shelter.....\$120.00
- B. Fees for placement of a newspaper or storage rack under permit issued by the Public Works Department, in the public right-of-way in the City, but excluding right-of-way for roads which are maintained by the State of Florida or Dade County.
1. For placement of a newspaper or newspaper to include inspection by the Public Works inspector.....\$40.00
  2. Annual renewal fee per each newspaper or newspaper storage rack..... \$20.00
  3. Fee for removal, storage, and disposal per each newspaper or newspaper storage rack..... \$130.00

4. Re-inspection fee.....\$30.00
- C. Fees for paving and drainage on private property are fixed as follows (private street pavement, drainage and curb shall be the same as listed in (A) above:
1. Pavement (other than street pavement):
- For each 1000 square feet or fraction thereof.....\$30.00
- D. Special Projects:
- A fee equal to actual staff time and related costs shall be assessed for special projects requiring research by the Department in order to answer question proposed by property owners, homeowner's associations, developers, attorneys, realtors, contractors, or municipalities, etc., in connection with:
- (a) the use , restriction, re-subdivision, and development of properties, including right-of-way and easements;
- (b) the requirements and fees for permitting, planning, bonding, licensing, impact fees, concurrency, road engineering and/or construction, etc; and/or
- (c) the determination of any existing violations on the property through a review of department's records. Such special fees will only be levied for requests outside the scope of normal department work. A minimum \$55.00 shall be charged.
- A fee equal to \$2.00 per page shall be assessed for pre-programmed computer reports on Department records. The minimum fee will be \$15.00.
- E. Review – Fence in Right-of-Way  
Review of application for permission to fence within right-of-way.....\$ 600.00
- F. Public Works Construction Projects completed by Contractor to be Inspected..... \$525.00
- G. Tree Planting Fees (Planting Trees in the Right Place in the ROW - Inspection.....\$20.00

**General Information on Special Fees, Refunds, Extensions and Cancellations**

A. PENALTY FEES

When work for which a permit is required is commenced prior to obtaining a permit a penalty fee will be imposed. **THE PENALTY FEE WILL BE \$123.00 PLUS THE ORIGINAL PERMIT FEE.**

- B. Failure of owner-builder or contractor to obtain permit.....\$525.00

- C. Failure to display permit card.....\$105.00
- D. Failure to obtain required inspection.....\$525.00
- E. Failure to properly guard and protect an excavation.....\$525.00
- F. Unlawfully making an excavation which endangers adjoining property, buildings, .....\$1,050.00  
Right-of-Way or is a menace to public health or safety.
- G. Failure to remove debris, equipment, materials or sheds on the Right-of-Way.....\$ 210.00

H. EXTENSION OF PERMIT

A permit may be extended for a period of up to, but not more than one year, from the expiration date of the original permit, provided the Permit Section of the Public Works Department is notified prior to the expiration of the permit. If the permit is allowed to expire without requesting an extension, a new permit will be required, including appropriate fee, for the remainder of the uncompleted work.

A fee of \$73.65 shall be paid by the permit holder who submits a written request for a permit extension.

I. FINAL INSPECTION REQUESTED AFTER EXPIRATION OF PERMIT

A fee of \$120.00 will be assessed when a final inspection is required after a permit's expiration date.

J. LOST PLANS FEE

When a permitted set of plans for all type of projects are lost by the applicants, owner, contractor, or any other representative of the projects, a recertification fee will be required to review, stamp and approve a new set of plans as a field copy. Such fee shall be assessed at the cost of reproduction plus \$30.00 original public works permit fee.

K. LOST CARD PERMIT FEE

After a permit has been issued, if the permit inspection card has been lost, the applicant will be required to pay a charge of \$35.00.

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

- A. Single Discipline Review.....\$ 80  
B. Multiple Discipline Review.....\$ 210

L. INSPECTIONS / PLAN REVIEWS REQUIRED OVERTIME:

Charges for construction inspections or plan review, which are requested in advance and

require overtime, will be a rate of \$92.00 per hour and \$147.00 per hour on a holiday. Fees are over and above the original permit fee.

Notary public service – per document (City business) .....\$ 1.00  
Notary public service – per document (Non-City business) .....\$ 5.00

M. RE-INSPECTION FEE

Work should be complete and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to Code or the approved drawings, a re-inspection will be necessary. With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent re-inspection of any project or activity for the same code violation.  
\$76.00 per re-inspection

S. TECHNOLOGY AND TRAINING FEE

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

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

The Director, or designee, has the authority to invoice for reimbursement of actual costs on project(s) requiring services not contemplated in the current fee structure. The invoice will consist of actual labor cost, including any and all fringe benefit costs the Department is legally obligated to pay. Additionally, the invoice will include any other indirect cost associated with the actual labor cost, as determined by the City of Miami Gardens Public Works Department and/or the Finance Section on a yearly basis.

T. REVISIONS

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

O. RIGHT-OF-WAY IMPROVEMENT BOND FEES

- 1. Right-of-Way Project Bonding (fees required when bond documentation is submitted)
  - A. Initial Submittal and review of Agreement and Letter of Credit)..... \$ 210
  - B. Review of Agreement and Letter of Credit....\$ 55
  - C. Processing the reduction of bond amount.....\$ 105

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.

P. Drainage/Paving Consulting Plan Review Fees.....Min.\$265

Note: Fees may vary depending on plan review time

## Banner Fees

### Revenue Description

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

### Legal Basis for Revenue

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

Q. CHANGE OF CONTRACTOR OR QUALIFIER

Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of \$114.00 to cover the cost of transferring the data from the original permit to the second permit.

### Special Requirements

None.

R. COPIES OF DEPARTMENTAL RECORDS

Plan reproductions from microfilm – per sheet .....\$ 6.00  
Reproduced records – per page .....\$ 0.15  
Double sided copies – per page.\$ 0.25  
Certified copies – per page..\$ 1.00

### 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.

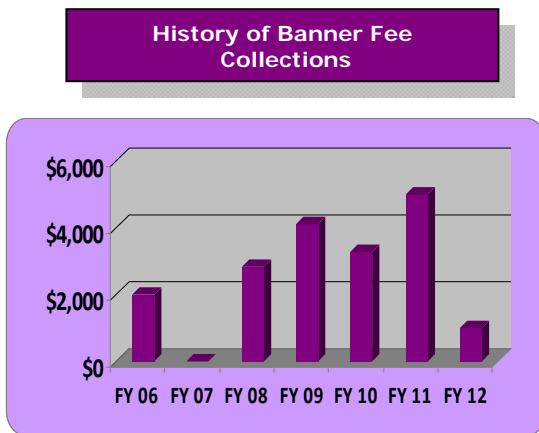
**Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 06	\$2,018	
FY 07	\$0	-100.0%
FY 08	\$2,850	n/a
FY 09	\$4,110	44.2%
FY 10	\$3,300	(19.71%)
FY 11*	\$5,000	51.52%
FY 12**	\$1,000	(80.0%)

\* Estimated  
\*\*Budgeted

**Discussion**

This is a minor revenue source to compensate the City for tracking signs in the City and for the use of the public right-of-way. Usage of the sign slots declined drastically when the City imposed the fee in FY-06. Currently the City is the primary user of the slots for its holiday displays and other special events.



**BANNER FEES**

1. Fees: City Ordinance #2005-07-45
  - A. Basic approval fee: \$50.00
  - B. Per banner fees:
    - \$10.00 – nonprofits events to be held in the City
    - \$50.00 – profit events to be held in the City
    - \$20.00 – nonprofit events to be held out of the City
    - \$75.00 – for profit events to be held out of the City

2. Regulations:
  - A. Banners may only be displayed for a period of up to 30 days, unless the City Manager or his designee grants an extension, in writing.
  - B. If a banner(s) is not removed by the applicant within the aforementioned 30 day time period, the City shall have the right to assess a fine of \$10.00 per day, per banner. The failure of an applicant to remove a banner(s) in the specified time may also subject the applicant to forfeiting the right to erect banners in the City in the future.
  - C. Banners shall be used solely for the purpose of promoting public events, seasonal decorations or holidays, and for no other purpose.
  - D. The events for which the banner is to be displayed shall be of a City or County-wide, public nature and shall have no commercial advertising except for the name and/or logo of the event or sponsor, which shall not exceed in area 20% of the banner face.
3. Other requirement:
  - A. Applicant must provide an emergency contact.
  - B. Banners placed on FDOT Right-of-Way must have approvals from FDOT and adhere to their regulations (Florida Statute 337.407 -- Regulation of signs and lights within rights-of-way).
  - C. The City assumes no liability by the issuance of this permit. The applicant is responsible to see to the safe erection, operation, and removal of the banner.
  - D. Applicants shall be responsible for the observance of all necessary safety precautions in the construction, erection and removal of flags and/or banners.

**Grants and Donations**

**Revenue Description**

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

**Legal Basis for Revenue**

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

**Special Requirements:** None.

**Fund/Account Number:** Transportation Fund

10-00-00-389-400-00

**Use of Revenue**

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

**Method/Frequency of Payment**

Occasional. No set frequency.

**Basis for Budget Estimate**

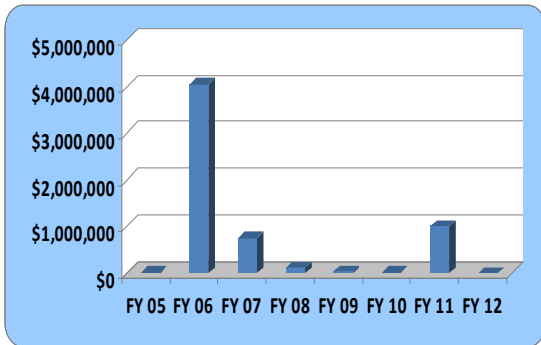
Estimate for the budget is based on approved grant awards.

**Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$17,911	
FY 06	\$4,065,829	22,600.2%
FY 07	\$751,242	(81.5%)
FY 08	\$110,408	(85.3%)
FY 09	\$39,671	(64.06%)
FY 10	\$26,687	(32.73%)
FY 11*	\$1,000,000	3647.14%
FY 12**	\$0	(100%)

\* Estimated  
\*\* Budgeted

**History of Grants and Donations Revenue to the Transportation Fund**



**Discussion**

Generally, grants for the Transportation Fund are received by the CIP Fund. Since FY-08, 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 Hurricane Wilma Reimbursement grants.

**Stormwater Management Overhead Charge**

**Revenue Description**

While the employees, projects and operational expenditures of the City's Stormwater Utility are paid

directly from Stormwater Utility Fund accounts, it is the Transportation Fund that is responsible for the day-to-operation of the Stormwater Utility's activities 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  
10-00-00-381-029-41

**Use of Revenue**

Transportation Fund. Unrestricted.

**Method/Frequency of Payment**

Budgeted amount is transferred 1/12<sup>th</sup> 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**

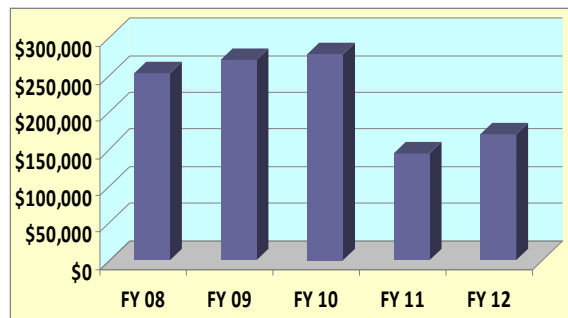
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$252	
FY 09	\$272	7.12%
FY 10	\$280	2.83%
FY 11*	\$143	(48.67%)
FY 12**	\$171	19.16%

\* Estimated  
\*\* Budgeted

**Discussion**

FY-08 was the first full year of the City's Stormwater Utility's operations and the first year of the administrative management charge. The fee is based on 2 1/2% of the Stormwater operating expenses.

**History of Stormwater Management Fee to the Transportation Fund**



## Interest Income

### Revenue Description

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

Since the City'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 10	\$694	
FY 11*	\$0	(100%)
FY 12**	\$50.00	100%

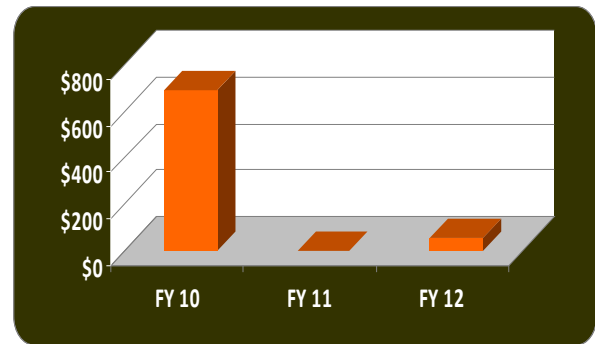
\* Estimated

\*\* Budgeted

### Discussion

Historically, all city interest earned was received by the General Fund; However, in FY-10, it interest receipts were allocated to the earning fund.

**History of Interest Revenue to the Transportation Fund**



## FDOT Landscaping Agreement

### Revenue Description

As part of the City's overall beautification program, the City requested of FDOT the task of maintaining state road medians within the City. This has allowed the City to upgrade the planting in these medians and swales. The agreement calls for the State to pay the City each year the same amount it would have paid a private contractor to maintain these medians.

The actual cost of upkeep of these medians is significantly higher as the City has added water and thousands of plants.

### Legal Basis for Revenue

Florida Statutes §166.231, 180.14, 80.20  
 City of Miami Gardens Charter Article 4, Section 4.9 and Article 8, Section 8.3 & Section 8.4  
 City of Miami Gardens JPA Agreement with FDOT.

### Special Requirements

None.

### Fund/Account Number

Transportation Fund  
 10-00-00-334-390-00

### Use of Revenue

Transportation Fund, unrestricted.

### Method/Frequency of Payment

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

### Basis for Budget Estimate

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

**Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$47,035	
FY 09	\$31,356	(33.33%)
FY 10	\$31,357	0%
FY 11*	\$31,356	0%
FY 12**	\$35,000	11.62%

\* Estimated  
\*\* Budgeted

**Discussion**

This is the yearly payment from the Florida Department of Transportation to cover the cost of maintaining the medians on state roads within the City (SR-7, NW 183<sup>rd</sup> Street and NW 27<sup>th</sup> Avenue). The amount is far less than the actual cost. The rate will be adjusted by District #6 DOT after it awards its yearly median maintenance bid.

**Basis for Budget Estimate**

Budgeted amount is based on prior year's audit.

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 05	\$2,365,320	
FY 06	\$995,259	
FY 07	\$500,211	
FY 08	\$1,012,589	
FY 09	\$518,121	(48.83%)
FY 10	2,625	(99.49%)
FY 11*	(\$2,05,752)	(7938.17%)
FY 12**	\$0	

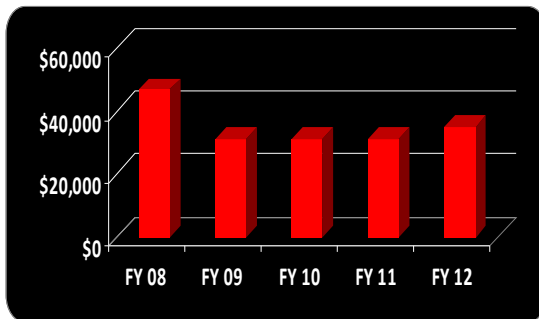
\* Estimated  
\*\* Budgeted

**Discussion**

Each year, the City budgets its entire fund balance in all of its operating funds. In the first two years of the Transportation Fund, the fund balance reserve grew; however, largely as a result of Hurricane Wilma, the reserve declined significantly. It is estimated that the total of un-reimbursed expenses for the Hurricane were in excess of \$800,000. Additional decline is due to several special projects which have required additional funds to complete. The largest of these was the NW 27<sup>th</sup> Ave, Beautification Program done in conjunction with the Super Bowl in 2007. For the first time in FY-09, FY-10 and again in FY-11 the Fund needed a small subsidy from the General Fund to balance; though in the former two years, it was not used as funds remained at year-end. This was due largely to the decline in State Revenue Sharing receipts.

As the economy picks up, this should no longer be necessary. The County is now planning on giving the City its fair share of the ½ cent sales tax for transportation. If we receive this \$3.5 million per year, the fund will once again be able to maintain an appropriate reserve.

**History of DOT Median Maintenance Revenue**



**Other Non-Operating (Unreserved Fund Balance)**

**Revenue Description**

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

**Legal Basis for Revenue**

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

**Special Requirements:** None.

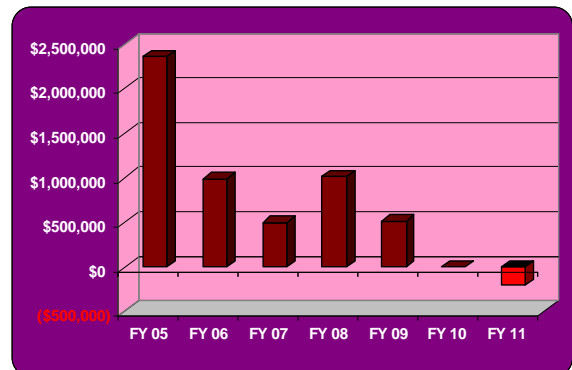
**Fund/Account Number:** Transportation Fund  
10-00-00-389-900-00

**Use of Revenue:** Transportation Fund. Unrestricted.

**Method/Frequency of Payment**

N/a. Money appropriated with budget approval.

**History of Budgeted Fund Balance Reserve in the Transportation Fund**



# **1/2 Cent Sales Tax Surcharge**

of the fiscal year. Funds have not been included in the budget as the settlement has not been approved by all involved.

## **Revenue Description**

In 2002, Miami-Dade County held a referendum to raise the general sales tax by ½ cent and to dedicate this additional revenue to funding transportation needs. As part of the process, the County entered into agreements with all then existing cities to share this revenue if it passed. The County would keep 80% and the cities would share 20%. Even though the original resolution establishing this arrangement stated that if new cities came along, they would negotiate with the County for their proportionate share. Three cities have incorporated since that date and the County has refused to negotiate in good faith with any of them (Miami Gardens, Doral and Cutler Bay).

Revenue received under this tax must be used by the cities for transportation purposes only. At least 20% must be used for transit-related purposes and the balance can be used for other transportation needs.

In FY-11, Miami Gardens sued the County for these funds in FY-10 and the County has indicated that it will begin paying them with the FY-11 budget. No funds are included in the City's budget as this has not been formally approved at this time.

## **Legal Basis for Revenue**

State Statute  
Miami Dade Ordinance

## **Special Requirements**

20% must be used for Transit-related expenditures and 80% must be used for other transportation-related expenses.

## **Fund/Account Number**

Transportation Fund: None established

**Use of Revenue:** Transportation Fund.

## **Method/Frequency of Payment**

Monthly from Miami-Dade County

**Basis for Budget Estimate:** County estimate.

## **Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 11*		
FY-12**		

\*Estimated. Pending settlement of lawsuit.

\*\*Budget Pending settlement of lawsuit.

## **Discussion**

With the election of a new County Mayor, it now appears that the County is ready to share this revenue with Miami Gardens. We will know something by November, 2010. Revenue would be retroactive to October 1, the beginning



*City of Miami  
Gardens*

**REVENUE  
MANUAL**  
For FY-2011 - 2012

**STORMWATER  
UTILITY FUND**

## Stormwater Utility Fee

### Revenue Description

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

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

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

### Legal Basis for Revenue

Florida Statutes §403.0893  
 City of Miami Gardens Charter Article 4, Section 4.9  
 City of Miami Gardens Ordinance 2006-25-106  
 City of Miami Gardens Resolution 2006-143-489  
 City of Miami Gardens Ordinance 2007-16-122

### Special Requirements

Fee collected must be used for the purposes stated above.

### Fund/Account Number

Stormwater Utility Fund  
 41-00-00-329-600-00

### Use of Revenue

Stormwater Utility. Unrestricted.

### Method/Frequency of Payment

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

### Basis for Budget Estimate

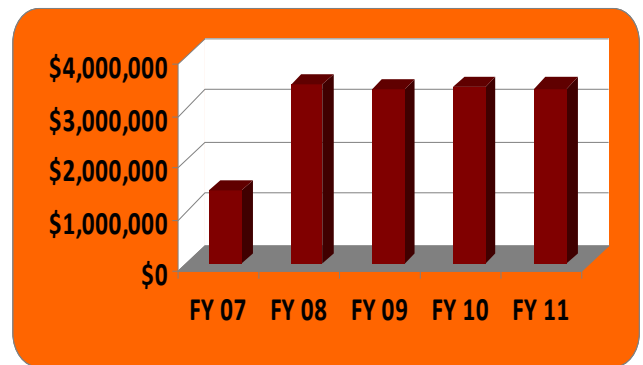
Estimate for the budget is based the number of total ERUs calculated within the City (approximately 72,000) times \$4.00 per month.

### Collection History

<u>Fiscal Year</u>	<u>Amount</u>	<u>% increase/ (Decrease)</u>
FY 07	\$1,400,804	
FY 08	\$3,473,074	147.95%
FY 09	\$3,356,630	(3.35%)
FY 10	\$3,407,248	1.51%
FY 11*	\$3,395,000	(0.36%)
FY 12**	\$3,225,250	(5.0%)

\* Estimated  
 \*\* Budgeted

**History of Stormwater Utility Fees**



### Discussion

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

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

## Permitting (Flood Plain Management) Fees

### Revenue Description

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

**Legal Basis for Revenue**

National Flood Insurance Reform Act of 1994 (42 U.S.C. 4101)  
 City of Miami Gardens Charter Article 4, Section 4.9  
 Miami-Dade County Code Chapter 11-C  
 City of Miami Gardens Ordinance 2004-07-23  
 City of Miami Gardens Ordinance 2009-20-192

**Special Requirements**

Fee collected must be used for the purposes stated above.

**Fund/Account Number:** Stormwater Utility Fund  
 41-00-00-329-500-00

**Use of Revenue:** Stormwater Utility. Unrestricted.

**Method/Frequency of Payment**

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

**Basis for Budget Estimate:** Historical collection.

**Collection History**

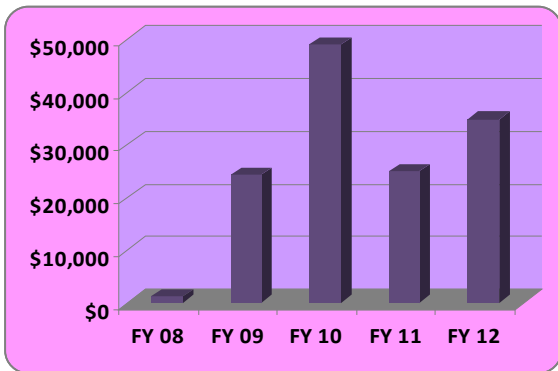
<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$1,205	
FY 09	\$24,394	1924%
FY 10	\$49,116	101.34%
FY 11*	\$25,000	(49.1%)
FY 12**	\$35,000	40%

\* Estimated  
 \*\* Budgeted

**Discussion**

The floodplain management program was established in FY-08. Prior to this, the building department handled elevation certifications. Currently the program is being administered by the Floodplain Administrator in the Public Works Department.

**History of Floodplain Management Fees**



**Fee Schedule**

1. Floodplain Fees:
  - Plan Review
    - Residential.....\$ 90
    - Commercial.....\$ 210
2. Certificate of Completion Review.....\$ 55
3. Review of structures in Flood Zone X.....\$ 275
4. Flood Proofing Review.....\$ 355
5. Letter of Map Revision (LOMR) Review..\$ 275
  - Single Structure +\$20 for each additional lot
6. Conditional LOMR review
  - a. Multiple lots – up to 5 lot.....\$ 275
  - b. Over 5 lots.....\$ 275
  - + \$20 for each additional lot
7. Plan review establishing substantial improvement
  - a. Residential.....\$ 95
  - b. Commercial.....\$ 200
8. Flood Zone inquiry (to include a Flood Zone Letter).....\$45
9. Processing of Elevation Certificate.....\$ 45
10. Processing of Tie beam Elevation Certificate.....\$ 30
11. Preparation of Materials for Variances and Appeals:
  - a. Flood criteria and other Finished Floor Elevation Requirements
    - Residential.....\$695 per unit
    - Commercial.....\$1,175 per unit
12. Floodplain Construction Inspection
  - a. Re-Inspection, after 1<sup>st</sup> Failed Inspection.....\$ 55
  - b. Substantial Damages/Improvement Inspection.....\$ 50
  - c. Inspection in lieu of elevation certificate (as allowed).....\$ 125
13. Processing of Public Notices and Advertisements.....\$ 130/ad
14. Plan Reviews for Revisions to Previously Approved Plans.....50% of original fee Unless Otherwise noted..... (min. of \$55)

15. Sediment and Erosion Control Inspection:  
\$50.00  
(This is performed to comply with federal and state NPDES permit requirements.)

16. Re-Inspections: \$76.00 per inspection  
(Work should be complete and ready for inspection at the time the inspection is scheduled. If the work is not ready or does not conform to Code or the approved drawings, a re-inspection will be necessary.)

17. Fee for Private Drainage Inspections for Compliance with the Property Maintenance Ordinance: \$50 per inspection  
(The Floodplain Administrator conducts these inspections and coordinating with facility management.)  
The following are options for these facilities once a year:

- a. The City inspects for a charge of \$50.00 Any maintenance and associated cost required as a result of this inspection is the facility's responsibility, including requiring a reasonable time frame to fix the system or re-inspection fee if not ready for the inspection.
- b. The facility provides an inspection and report to the City, no charge by City, once a year.
- c. The facility provides maintenance on a yearly basis, and provides receipts to the city annually.

## Interest Income

### Revenue Description

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

### Legal Basis for Revenue

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

**Special Requirements:** None.

**Fund/Account Number:** Stormwater Utility Fund  
41-00-00-361-100-00

**Use of Revenue:** Stormwater Fund, unrestricted.

### Method/Frequency of Payment

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

### Basis for Budget Estimate

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

## Collection History

<i>Fiscal Year</i>	<i>Amount</i>	<i>% Increase/ (Decrease)</i>
FY 07	\$4,701	
FY 08	\$19,902	323.4%
FY 09	\$15,254	(23.35%)
FY 10	\$5,105	(66.53%)
FY 11*	\$1,000	(80.41%)
FY 12**	\$2,000	100.00%

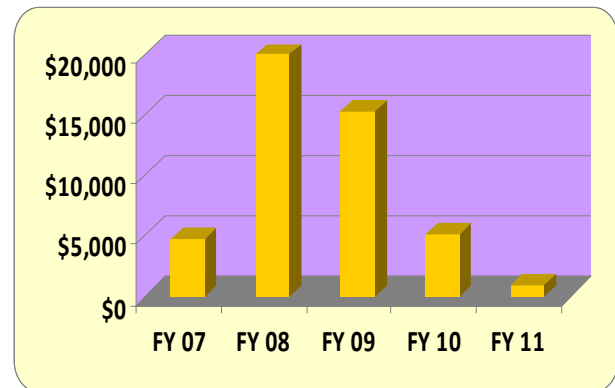
\* Estimated

\*\*Budgeted

## Discussion

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

**History of Earned Interest Income Revenue to the Stormwater Utility Fund**



## Grants and Donations

### Revenue Description

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

Often, partial draw downs on the grants can be effectuated upon completion of various milestones of progress toward the completion of the activity. With the creation of the Capital Improvement Fund, most grants for capital improvements that were previously received in the other operating Funds are now managed in the CIP Fund except for Stormwater grants as the Stormwater Fund is an enterprise fund and grants should be expensed within the fund..

**Legal Basis for Revenue**

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

**Special Requirements:** None.

**Fund/Account Number:** Stormwater Fund  
 410-00-341-201-00 (State Grant)

**Use of Revenue**

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

**Method/Frequency of Payment**

Occasional. No set frequency.

**Basis for Budget Estimate**

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

**Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$479,360	
FY 09	\$1,159,901	141.97%
FY 10	\$88,275	-92.39%
FY 11	\$512,073	480.09%
FY 12	\$975,000	90.40%

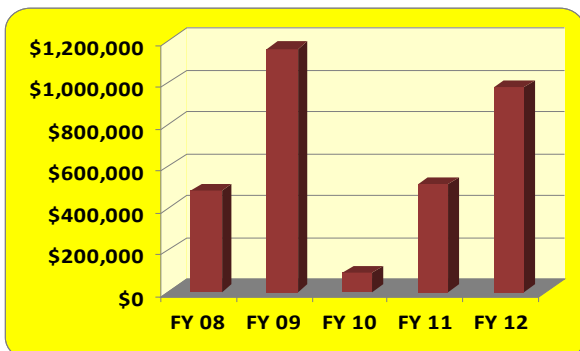
\* Estimate  
 \*\* Budgeted

**Discussion**

Grants have comprised a major portion of the stormwater construction capital that the City has had available since its inception. Local, state and Federal grants are received for specific projects.

Funds not expended in any particular fiscal year are carried over to the new budget in the same line item for continuity. Funding for FY-11 is \$87,073, the expected amount of a State grant for which the City has been notified.

**History of Grants and Donations in the Stormwater Utility Fund**



**Other Non-Operating (Unreserved Fund Balance)**

**Revenue Description**

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

**Legal Basis for Revenue**

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

**Special Requirements:** None.

**Fund/Account Number:** Stormwater Utility Fund  
 41-00-00-389-900-00

**Use of Revenue**

Restricted to stormwater uses.

**Method/Frequency of Payment:** N/a.

**Basis for Budget Estimate**

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

**Collection History**

<i>Fiscal Year</i>	<i>Amount</i>	<i>% increase/ (Decrease)</i>
FY 08	\$479,360	
FY 09	\$1,159,901	141.9%
FY 10	\$88,275	(92.39%)
FY 11*	\$512,073	(480.09%)
FY 12**	\$975,000	90.40%

\* Estimated  
 \*\* Budgeted

**Discussion**

The City budgets its entire fund balance in all of its operating funds. Most of the funds appropriated in this manner are from previously, unspent Stormwater Fees.

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

**History of Budgeted Fund Balance Reserve in the Stormwater Utility Fund**

